

COUNTY OF LA CROSSE, WISCONSIN

Comprehensive Annual Financial Report

For the Year Ended December 31, 2014

County Administrator
Steve O'Malley

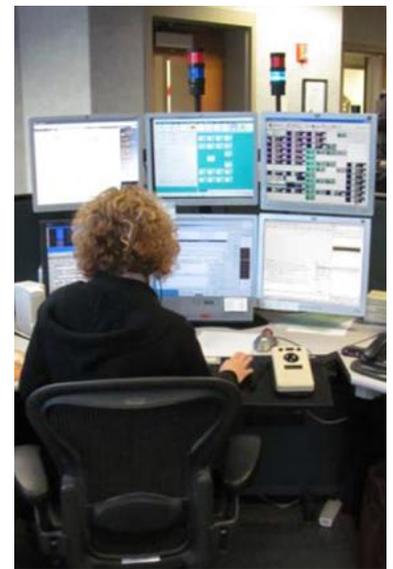


Prepared by
La Crosse County
Finance Department





The County Clerk issued over 700 marriage licenses during 2014. The County Clerk also manages the county-wide election process, maintains all the records of the County Board proceedings, issues hunting and fishing licenses for the DNR, and maintains records of all the dogs in our County.



In 2014, there were more than 275,000 telephone calls made to the Dispatch Center.



The Register of Deeds maintains records of births, marriages and deaths back to 1851. Each year approximately 5,000 Vital Records are maintained with approximately 20,000 certified copies made for customers.

Servant Leadership is our business.

Serving Others First



The Highway Department maintains 287 miles of County roads, 143 miles of State roads and 21 miles of Interstate highway.



The Land Conservation Department samples 28 streams at 35 individual sites in the County on a regular basis and is charged with responsibility of protecting, conserving and enhancing the natural resources of the County.

This Page Was Intentionally Left Blank

TABLE OF CONTENTS

	PAGE
INTRODUCTORY SECTION	
Letter of Transmittal.....	3
GFOA Certificate of Achievement for Excellence in Financial Reporting.....	13
Organizational Chart	15
Board of Supervisors.....	17
FINANCIAL SECTION	
Independent Auditors' Report	21
Management's Discussion and Analysis.....	27
Basic Financial Statements	
Government –Wide Financial Statements	
Statement of Net Position.....	47
Statement of Activities	48
Fund Financial Statements	
Balance Sheet – Governmental Funds.....	50
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position	51
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds.....	52
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds to the Statement of Activities.....	53
Statement of Net Position – Proprietary Funds	54
Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds	57
Statement of Cash Flows – Proprietary Funds	58
Statement of Net Position – Fiduciary Funds	60
Notes to Basic Financial Statements.....	63
REQUIRED SUPPLEMENTARY INFORMATION	
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual – General Fund	103
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Human Services Fund	104
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Business Fund.....	105
Note to Required Supplementary Information	106
Schedule of Funding Progress – OPEB	107
SUPPLEMENTARY INFORMATION	
MAJOR FUNDS	
Fund Descriptions	111
Schedule of Revenues - Budget and Actual – General Fund.....	112
Schedule of Expenditures - Budget and Actual – General Fund	115
Schedule of Revenues, Expenditures, and Recovery (Use) of Fund Balance by Department – Budget and Actual	118
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Human Services Fund.....	133

TABLE OF CONTENTS (CONTINUED)

	PAGE
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Debt Service Fund.....	134
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Business Fund	135
NONMAJOR GOVERNMENTAL FUNDS	
Fund Descriptions	137
Combining Balance Sheet – Nonmajor Governmental Funds.....	138
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds	139
Computer Revolving Loan Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	140
Land Record Assessment Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	141
Special Jail Assessment Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	142
Library Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	143
Old Landfill Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	144
Aging Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	145
Estate Donation Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	146
Health Fund Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual.....	147

TABLE OF CONTENTS (CONTINUED)

	PAGE
NONMAJOR ENTERPRISE FUNDS	
Fund Descriptions	149
Combining Statement of Net Position – Nonmajor Enterprise Funds	150
Combining Statement of Revenues, Expenses and Changes in Net Position - Nonmajor Enterprise Funds.....	151
Combining Statement of Cash Flows – Nonmajor Enterprise Funds	152
INTERNAL SERVICE FUNDS	
Fund Descriptions	155
Combining Statement of Net Position – Internal Service Funds	156
Combining Statement of Revenues, Expenses and Changes in Net Position – Internal Service Funds	157
Combining Statement of Cash Flows – Internal Service Funds.....	158
FIDUCIARY FUNDS	
Fund Descriptions	161
Combining Statement of Net Position	162
Combining Statement of Changes in Net Position And Liabilities– Fiduciary Funds.....	163
STATISTICAL SECTION	
Statistical Section Descriptions	165
Net Position by Component.....	166
Changes in Net Position.....	167
Fund Balances of Governmental Funds	169
Changes in Fund Balances of Governmental Funds	170
Equalized Value of Taxable Property	171
Direct and Overlapping Property Tax Rates.....	172
Principal Property Taxpayers	173
Property Tax Levies and Collections	174
Ratios of Outstanding Debt by Type.....	175
Ratios of General Bonded Debt to Equalized Valuation and Debt Per Capita	176
Legal Debt Margin Information	179
Demographic and Economic Statistics	180
Principal Employers.....	181
Full-time Equivalent County Government Employees by Function/Program	182
Operating Indicators by Function.....	183
Capital Assets by Function/Program.....	185

This Page Was Intentionally Left Blank

INTRODUCTORY SECTION



This Page Was Intentionally Left Blank



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 25, 2015

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, 2015. 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, 2014.

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, 2014. 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 118,011 (2014 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.

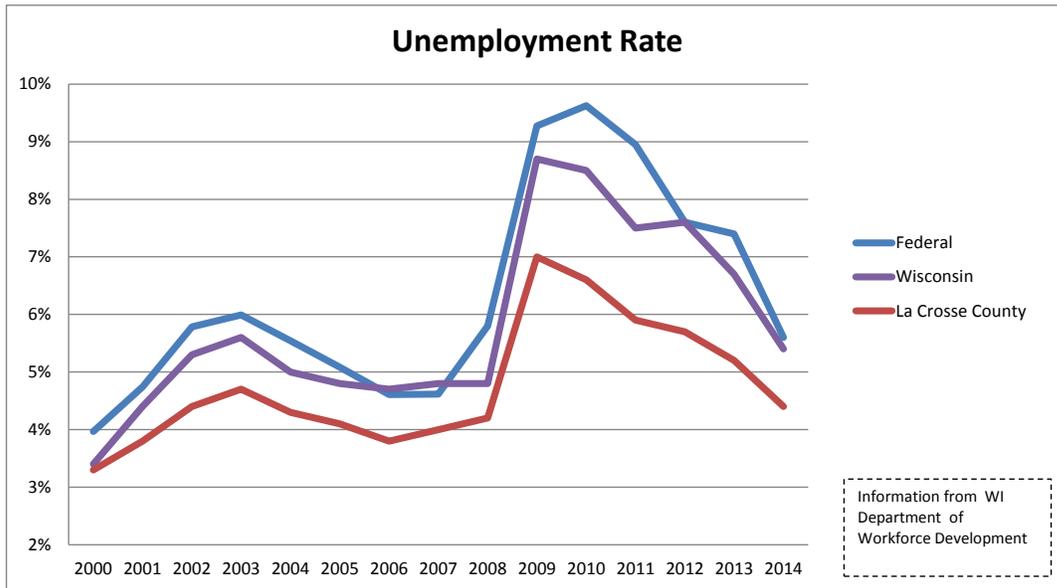
The County of La Crosse provides many services to its citizens, some of which are required by state statute. Those services include maintenance of public records, a five-branch circuit court system, public safety and law enforcement, highway maintenance and construction, public health, human services,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

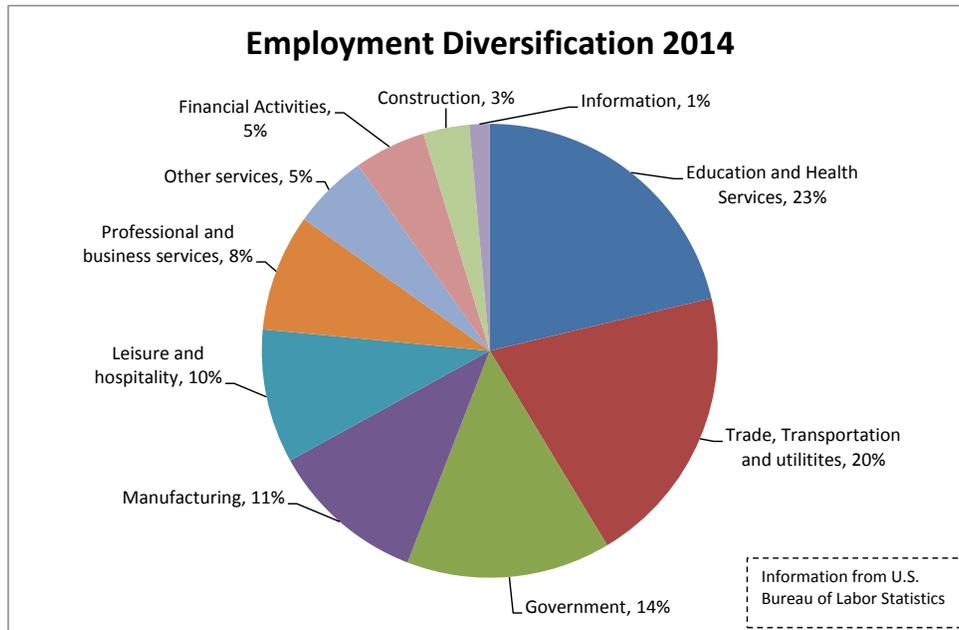
Local Economy

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.

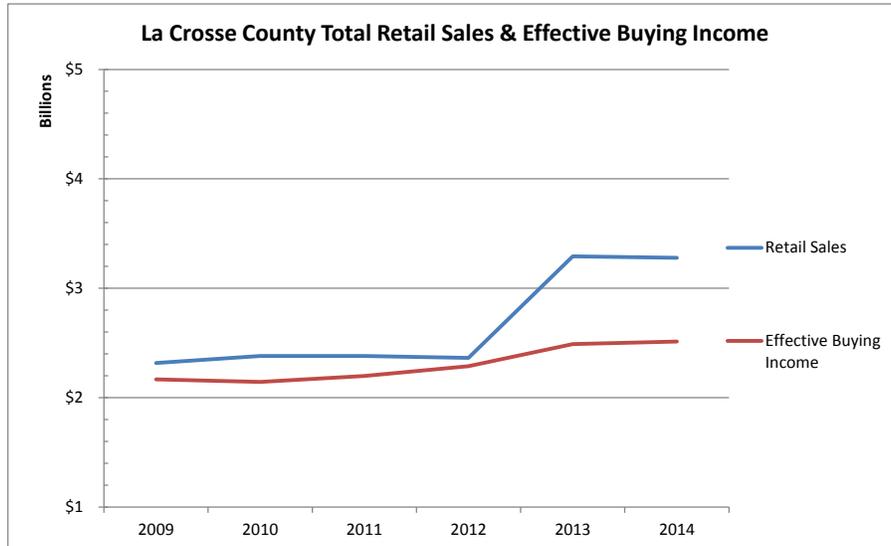
These attributes have allowed La Crosse County to keep pace with the State of Wisconsin and the Nation as a whole on most economic indicators. In fact, La Crosse County had the 4th lowest unemployment rate in the State as of March 2015 at 4.4%. As the chart below shows, the County unemployment rate has remained consistently lower than the State of Wisconsin and the national rate.



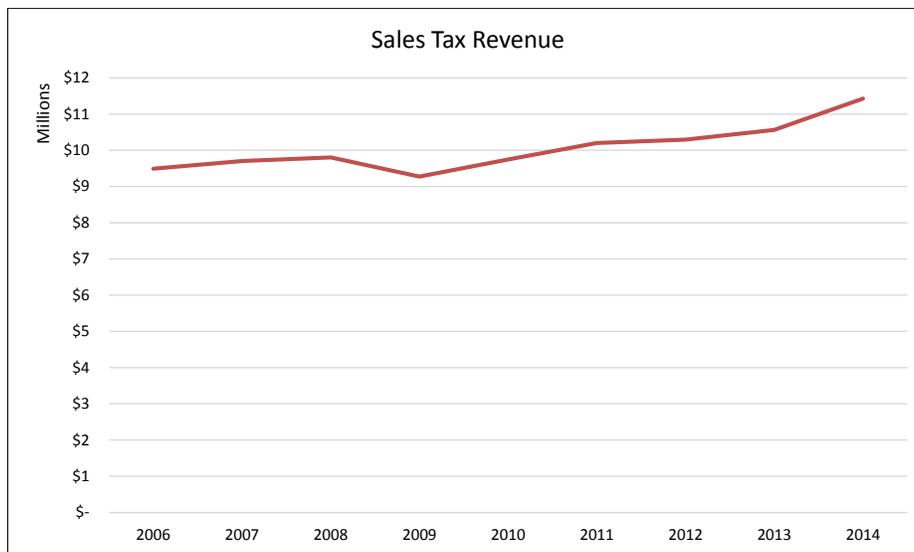
The following chart shows the employment diversification within La Crosse County for 2014.



Other indicators of the local economy include reviewing county retail sales and effective buying income. In 2014, total retail sales within the county were \$3.2 billion and the effective buying income (taxpayer’s income from wages and interest less personal income taxes) topped \$2.5 billion. These amounts continue to grow as noted in the graph below.



The County receives 0.5% sales tax on retail sales. Sales tax revenue for the County continues to grow, in fact in 2014 saw an 8% growth over 2013.



The continual rise in retail sales, the effective buying income, and sales tax revenue indicates La Crosse County’s economy is healthy.

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. The City of La Crosse was also ranked #8 in the “Most Relaxed Small Cities in America” by Movoto due to important factors revolving around commute time, unemployment rate, cost of living and the number of parks nearby. In 2013, the City of La Crosse was ranked #17 in Luminosity’s “Smartest Cities in America.”

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 County’s tourism continues to be a big industry for La Crosse as the county had over half a million visitors in 2014, bringing in more than \$200 million dollars. 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. This indicates 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.

Relevant Financial Policies

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

Major Initiatives

The County has undertaken several major initiatives in the last year.

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 campus should transition from a 140,000 square foot, institutional-style facility to a cluster of smaller, more home-like buildings. A 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.

Construction of the 8-bed CBRF, named Monarch Manor, was completed in June of 2014, with residents moving in the same month. This beautiful facility has been at full capacity and is providing the home-like atmosphere that was intended. In February of 2015, bids were approved for the construction of the remaining campus buildings. Construction began on the project in April of this year and is expected to be completed in the fall of 2016.

Administrative Center and Lot C

In 2013, the County was approached about selling the county administrative center to a private contractor who plans on converting the building into 206 units of student housing for nearby Western Technical College. The building would have an estimated \$6.8 million value and would be put on the tax rolls. By selling the building to the private contractors, the County would not need to pay for asbestos removal. In February 2015, the County sold the administrative center for \$250,000, with plans to vacate the building by December 2016 so the facility can be cleared of asbestos and ready for tenants by the fall 2017.

In February of 2015 the County sold a 2.3-acre parking site, known as “Lot C” for \$1 million to a local developer. This lot is located just south of the Law Enforcement Center in the heart of downtown La Crosse. The \$68 million development project will include a housing, retail, and office complex on the site that is expected to add an estimated \$35 million of tax base and create 500 new jobs in the downtown area. The plans call for a 115,000 square foot office building, a market, a café, 94 housing units above the retail space and a bank.

To replace the administrative center, the County purchased the Associated Bank building near the downtown campus for \$4,600,000 earlier this year (this expenditure will be replenished with debt proceeds in the fall of 2015). A new bank will be constructed on the “Lot C” site by the developer and is expected to be open by June of 2016. Remodeling of the bank building will begin in early 2016 and the move to the new administrative center is planned for December of 2016. The campus project will also include remodeling of space in the Law Enforcement Center building for Child Support and Medical Examiner offices and an addition and remodeling of the Health and Human Services building. Total costs for the purchase, the addition, and remodeling projects are estimated to be approximately \$22,000,000.

As part of the sale and purchase transactions, the County has pledged to contribute the \$1 million purchase price for Lot C to help fund a city parking structure nearby, contingent on the county being provided up to 125 parking spaces within two blocks of county offices, including at least 40 spots on Lot C for the Law Enforcement Center.

Highway 108/ Highway C Swap

The Wisconsin Department of Transportation (DOT) pursued the County to swap 13.1 miles of State Highway 108 and 10.1 miles of County Highway C. The two highways run roughly

parallel, with the current Highway C producing more traffic than Highway 108. The DOT plans to resurface the new Highway 108 and make three intersections safer starting in 2017. In exchange, the County is expected to receive \$4.7 million in road funds this year to be used for maintaining and updating Highway C, of which \$600,000 will be put in a reserve for potential erosion problems in the future.

Schroeder Property

In December 2014 the county purchased 4 acres of land is next to the entrance of the Solid Waste campus for a net purchase price of \$375,000 from excess sales tax collections. The purchase allows for a potential redesign to the entrance of the landfill for a safer experience for users coming and leaving the landfill as well as a reconfiguration of the weigh station.

The county is also collaborating with the City of La Crosse on getting a new access road and utility lines extended to the property and expand the La Crosse International Business Park which is next to the Solid Waste campus. The expansion would create a 24-acre site suitable for a large manufacturer or industrial use. This property is in a city tax incremental financing district which is set to close in 2017.

Park Plaza Property

In January 2015 the county sold the former Holiday Inn site, located on Barron Island, known as “Park Plaza” to a local developer for \$600,000. The county gained title to the land in 2001 through foreclosure. In 2003 the County paid to have the building demolished and developed for resale and setup a receivable and an allowance of \$554,337. Over the years, the County has incurred approximately \$719,000 in development costs in addition to writing off delinquent taxes of approximately \$759,000.

The developer is building a 47-unit housing complex on an adjacent parcel that is expected to be worth approximately \$7 million. Starting in 2017, the County will be receiving repayment from TIF district #10 and monies will be applied against the receivable and future payments will be applied as recoupment of property taxes and development costs the County incurred.

Community Development Block Grant Funds

In 2014 the county was awarded \$3,679,370 from the Wisconsin Department of Administration to be the fiscal agent of community development block grant (CDBG) funds for an 11-county area in southwestern Wisconsin. The first phase of this grant in the amount of \$2,080,000 will be completed by the fall of 2015. The second phase of the grant in the amount of \$1,599,370 is expected to be completed by the end of 2016. 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.

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 considered for making recommendations to the County Board during the annual budget process.

While County Administration and Finance staff expect the county's financial operations to remain healthy due to conservative budgeting and maintaining strong reserve levels, we recognize that our two greatest challenges are: 1) Exposure to enterprise risk through county-owned nursing homes; and 2) Elevated overall debt burden.

In recognition of these challenges, County staff have developed debt planning priorities that protect against future risk of enterprise debt requiring tax levy support, while moderating the impact of additional debt payments on the local tax levy by phasing in the additional payments over several years and planning to reduce the use of debt over the next five years.

For the Lakeview project, the County was able to fully expense the roughly \$800,000 cost of design services for the new campus from the Lakeview Capital Fund, thereby reducing the amount of long-term debt to be issued. To reduce interest carrying costs during construction, the county will issue bond anticipation notes of \$17.3 million later this fall in anticipation of issuing general obligation (G.O.) bonds of \$17.7 million in the fall of 2017. The 2017 issue will be structured so that the new facility will have one year of operations to build up cash reserves before debt principal payments need to be made.

The County's operating projections indicate that Lakeview will be able to support the new debt service without needing additional tax levy support. Approximately 30% of the new debt service will be directly paid by the revenues from the two -16 bed CBRF's and the 10 bed State-only nursing home. The remaining 70% will be paid by a diverse mix of nursing home revenues, including per diem charges through the Mississippi Valley Health Services Commission (referenced in Note 13 to the Basic Financial Statements). In addition to further protect against possible reductions in current revenue assumptions, the County has reserved proceeds from prior sales of land adjacent to the campus and will be able to access the Lakeview Nursing Home Facility Fund to assist with debt payments if necessary. Finally, the County owns an additional 100 acres adjacent to the campus that could be sold for future development that could assist with debt service as well, if it became necessary.

For the downtown projects, the county intends to issue \$11.065 million in G.O. bonds later this fall to reimburse cash reserves for the purchase of the bank building as well as initial construction costs on the project. In mid-2016, the county intends to issue G.O. bonds of \$11.065 million for the remaining costs on the project. This split borrowing will minimize interest costs during construction and the increased debt levy will be phased in over three years to minimize the impact on taxpayers. Additionally, debt service for approximately \$2 million of the addition and remodeling project will be paid by Human Services non-tax levy revenues.

For the annual highway projects, the County will begin to reduce the amount of debt issued each year by shifting operating levy, sales tax or other revenue from other budget priorities. The five year goal will be to reduce the amount of annual highway debt issued by roughly \$300,000 each year. After issuing G.O. bonds for \$2.6 million later this year, the future

anticipated debt needs will decline as follows: \$2.4 million in 2016, \$2.1 million in 2017, \$1.8 million in 2018, \$1.5 million in 2019 and \$1.2 million in 2020.

In examining all options for reducing enterprise exposure to general obligation debt, County staff has closely examined the opportunity to pay off or remove debt incurred by Solid Waste Fund from any future G.O. exposure. Specifically, the County intends to pay off the 2005A bond issue with cash from the Solid Waste fund, approximately \$2 million. This will save approximately \$300,000 of interest over the next 5 years, while reducing annual debt service expense by roughly \$460,000 per year and remove this issue from G.O. debt of the county.

In addition, the County is carefully examining refinancing options for the 2006A and 2006B issues which become callable in 2016. The goal will be to refund the remaining principle as revenue bonds or revenue loans likely through the State Trust Fund loan program. This option would remove an additional \$14.7 million from G.O. debt, while providing lower interest rates than the current bonds, while also improving the solid waste financial operation.

Finally, over the next five years the County will minimize the use of additional debt for any smaller capital projects through use of excess sale tax, utilizing anticipated environmental impact fees from approved power-line construction, a small amounts of reserves, or spreading implementation over several years without incurring debt.

The goal of these financing and funding strategies is to release bond issues when project drawdowns are needed, keeping interest rates as low as possible, minimizing debt issuance costs, smoothing the debt service payments for the future, and maximizing any investment earnings within compliance with federal arbitrage rules.

The following chart summarizes the extensive debt planning and structuring the county staff have been working on.

	General Obligation Bonds								Revenue Bonds	
	Levy-Based Debt				Non-Levy Based Debt			Total:	Solid Waste	
	Downtown Campus	Highway	Law Enforcement Center	Pension Liability	Business Fund	Solid Waste	Lakeview	Hillview Terrace		
2014, ending balances	\$ -	\$ 10,985,000	\$ 24,678,290	\$ 2,630,000	\$ 1,700,000	\$ 17,390,000	\$ -	\$ 2,000,000	\$ 59,383,290	\$ -
2015										
Additional debt issued	11,000,000	2,580,000					17,285,000		30,865,000	
Expected reduction of debt	-	(1,890,000)	(1,323,029)	(230,000)	(155,000)	(3,495,000)		(105,000)	(7,198,029)	
Projected Ending balance	11,000,000	11,675,000	23,355,261	2,400,000	1,545,000	13,895,000	17,285,000	1,895,000	83,050,261	-
Planned Borrowings:										
2016										
Additional debt issued	11,000,000	2,400,000							13,400,000	13,895,000
Expected reduction of debt	(140,000)	(1,915,000)	(1,369,437)	(235,000)	(165,000)	(13,895,000)		(110,000)	(17,829,437)	
Projected Ending balance	21,860,000	12,160,000	21,985,824	2,165,000	1,380,000	-	17,285,000	1,785,000	78,620,824	13,895,000
2017										
Additional debt issued		2,100,000					17,750,000		19,850,000	
Expected reduction of debt	(45,000)	(1,865,000)	(1,412,665)	(240,000)	(190,000)		(17,285,000)	(110,000)	(21,147,665)	(1,799,709)
Projected Ending balance	21,815,000	12,395,000	20,573,159	1,925,000	1,190,000	-	17,750,000	1,675,000	72,893,722	12,095,291
2018										
Additional debt issued		1,800,000							1,800,000	
Expected reduction of debt	(830,000)	(1,745,000)	(1,480,835)	(250,000)	(200,000)		(945,000)	(110,000)	(5,560,835)	(1,858,199)
Projected Ending balance	20,985,000	12,450,000	19,092,324	1,675,000	990,000	-	16,805,000	1,565,000	67,835,222	10,237,092
2019										
Additional debt issued		1,500,000							1,500,000	
Refunding of LEC			19,092,324						19,092,324	
Expected reduction of debt	(850,000)	(2,055,000)	(19,092,324)	(255,000)	(185,000)		(630,000)	(115,000)	(23,182,324)	(1,918,591)
Projected Ending balance	20,135,000	11,895,000	19,092,324	1,420,000	805,000	-	16,175,000	1,450,000	61,484,387	8,318,501
2020										
Additional debt issued		1,200,000							1,200,000	
Expected reduction of debt	(870,000)	(2,355,000)	(1,205,000)	(260,000)	(195,000)		(645,000)	(115,000)	(5,645,000)	(1,980,945)
Projected Ending balance	19,265,000	10,740,000	17,887,324	1,160,000	610,000	-	15,530,000	1,335,000	54,449,387	6,337,556

Awards & Acknowledgements

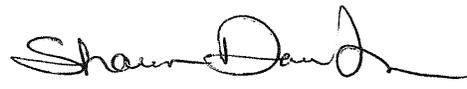
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County of La Crosse for its comprehensive annual financial report for the fiscal year ended December 31, 2013. This was the ninth consecutive 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, Frank Baures, Sara Koopman and Renee Nugent. 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
Auditor/Finance Director



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**County of La Crosse
Wisconsin**

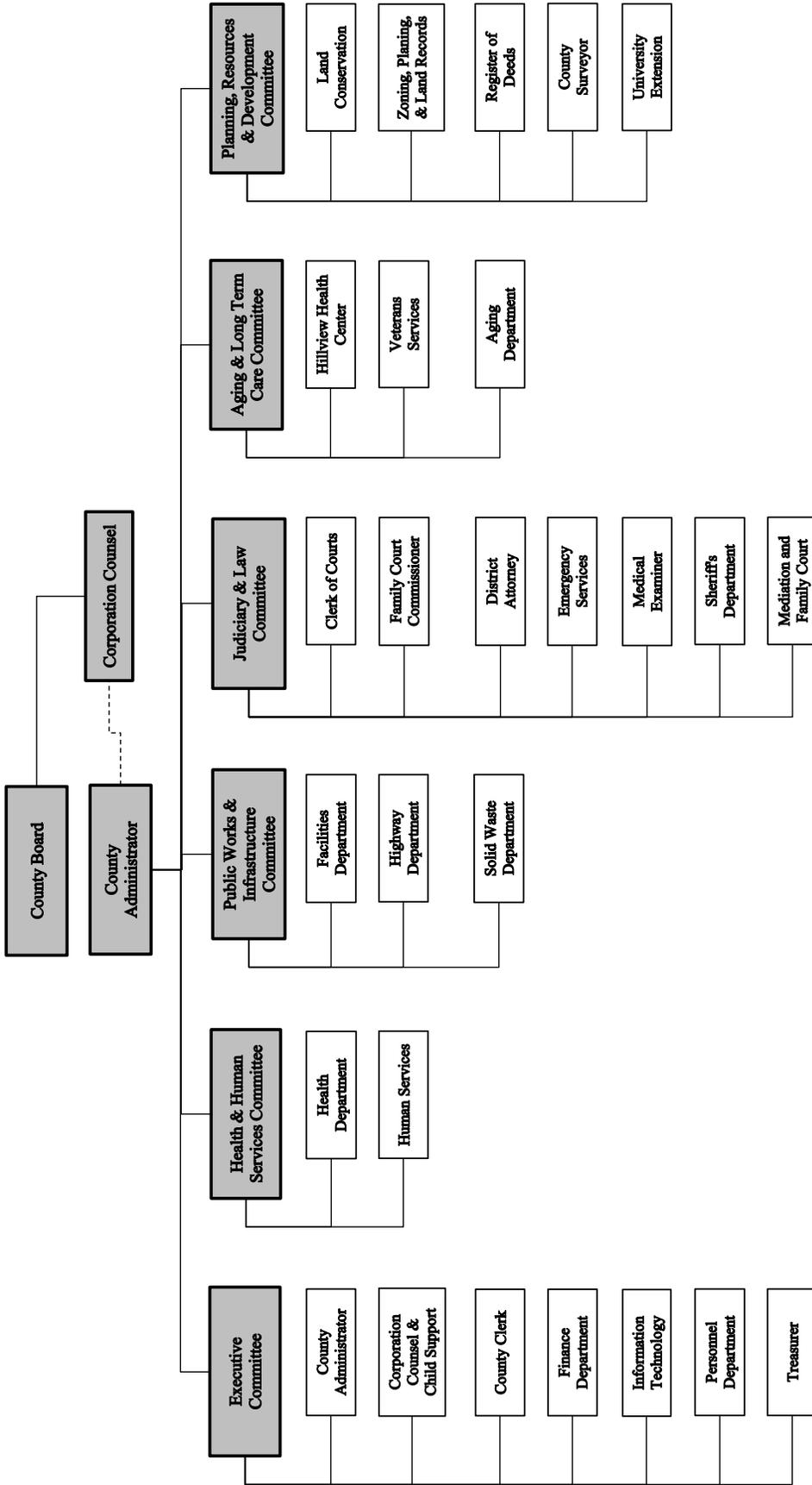
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2013

Executive Director/CEO

This Page Was Intentionally Left Blank

**La Crosse County
Standing Committees and Boards**



This Page Was Intentionally Left Blank

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

(As of December 31, 2014)

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	Mike Giese
District 4	Maureen Freedland	District 18	Laurence Berg
District 5	Keyla Rosa	District 19	Hubert Hoffman
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	Nancy Stoll Caucutt	District 23	Matt Nikolay
District 10	Kim Cable	District 24	Leon Pfaff
District 11	Patrick Scheller	District 25	Ray Ebert
District 12	Dave Holtze	District 26	Dan Hesse
District 13	Brian Logue	District 27	Tina Hundt Wehrs
District 14	Jeffrey Schroeder	District 28	Robert F. Keil

This Page Was Intentionally Left Blank

FINANCIAL SECTION



This Page Was Intentionally Left Blank



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, 2014, 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, 2014, 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.

Emphasis of Matter

As described in Note 18 to the financial statements, the beginning net position of governmental activities have been restated to correct a misstatement. Our opinion is not modified with respect to this matter.

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 25, 2015, 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

Minneapolis, Minnesota
June 25, 2015

This Page Was Intentionally Left Blank

MANAGEMENT'S DISCUSSION & ANALYSIS



This Page Was Intentionally Left Blank

LA CROSSE COUNTY, WISCONSIN

Management's Discussion and Analysis

December 31, 2014

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, 2014. 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 \$146,744,421 (net position). Of this amount, \$44,199,096 (unrestricted net position) may be used to meet ongoing obligations to citizens and creditors, \$5,286,345 is restricted for specific purposes (restricted net position), and \$97,258,980 is the net investment in capital assets.
- The County's total net position increased by \$252,083. Governmental activities increased the County's net position by \$2,033,931; while business-type activities decreased by \$1,781,848.
- As of the close of the current year, the County of La Crosse's governmental funds reported a combined ending fund balances of \$38,861,575, an increase of \$416,027 from 2013. Approximately 46.3% of the combined fund balances, or \$18,010,105 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 \$21,013,648 or 64.3% of the total general fund expenditures.
- The business-type activities enterprise funds reported combined net position of \$19,019,795 at December 31, a decrease of \$1,713,404 from the prior year. Internal service funds reported net position of \$80,486,500 at year end, an increase of \$1,707,698 in comparison with the prior year. Of the total proprietary fund net position of \$99,506,295; \$79,871,235 is invested in capital assets and \$19,635,060 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, 2014

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 47-49 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, 2014

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 50-53 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 54-59 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 60 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 63-100 of this report.

LA CROSSE COUNTY, WISCONSIN
Management's Discussion and Analysis

December 31, 2014

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 103-107 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 \$146,744,421 at the close of the most recent fiscal year. A comparative Statement of Net Position for 2014 and 2013 is below with the total percentage change.

Statement of Net Position

	Governmental activities		Business-type activities		Total		Total % Change
	2014	2013	2014	2013	2014	2013	
Current and other assets	\$ 93,610,426	\$ 96,037,663	\$ 27,209,501	\$ 30,738,283	\$ 120,819,927	\$ 126,775,946	-4.70%
Capital assets	122,746,512	121,039,237	22,873,289	22,481,497	145,619,801	143,520,734	1.46%
Total Assets	216,356,938	217,076,900	50,082,790	53,219,780	266,439,728	270,296,680	-1.43%
Deferred outflows of resources	-	-	4,687,299	5,222,990	4,687,299	5,222,990	-10.26%
Current and other liabilities	16,821,447	16,548,555	5,671,699	5,633,775	22,493,146	22,182,330	1.40%
Long-term liabilities	43,506,339	42,647,437	26,806,266	28,751,146	70,312,605	71,398,583	-1.52%
Total Liabilities	60,327,786	59,195,992	32,477,965	34,384,921	92,805,751	93,580,913	-0.83%
Deferred inflows of resources	31,445,155	30,830,842	131,700	115,577	31,576,855	30,946,419	2.04%
Net position:							
Net investment in capital assets	87,083,222	84,758,287	10,175,758	8,655,609	97,258,980	93,413,896	4.12%
Restricted net position	5,286,345	12,315,884	-	-	5,286,345	12,315,884	-57.08%
Unrestricted net position	32,214,430	29,975,895	11,984,666	15,286,663	44,199,096	45,262,558	-2.35%
Total Net Position	\$ 124,583,997	\$ 127,050,066	\$ 22,160,424	\$ 23,942,272	\$ 146,744,421	\$ 150,992,338	-2.81%

The largest portion of the County's net position (66%) 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.

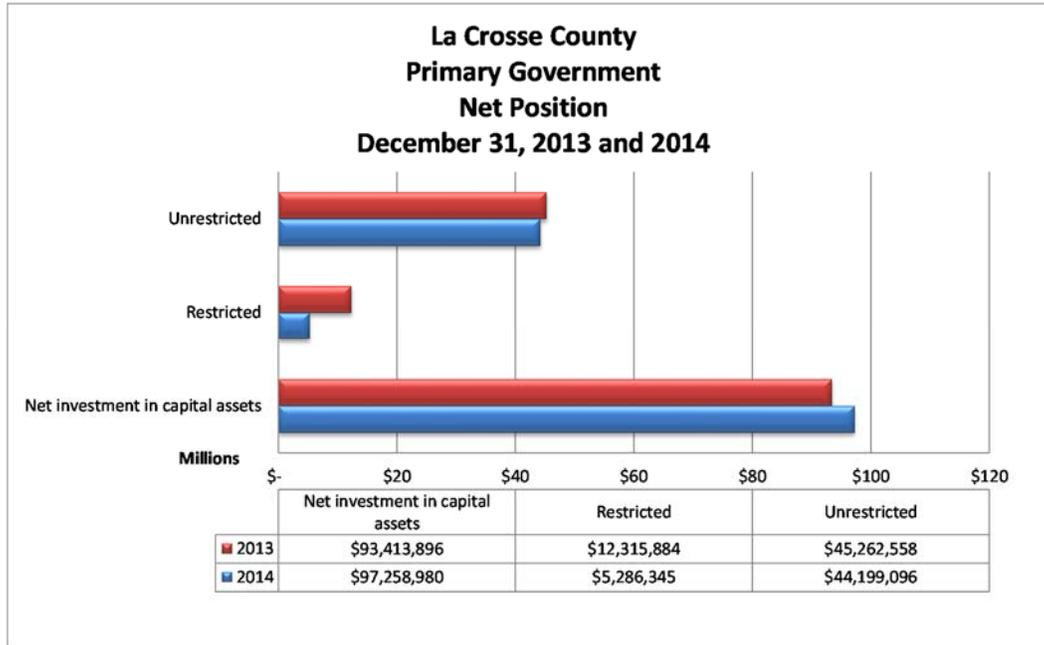
Unrestricted net position comprises 30% of the County's net position. These items may be used to meet the County's ongoing obligations to citizens and creditors.

The remaining balance of the County's net position, 4%, represents resources that are subject to external restrictions on how they may be used.

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

December 31, 2014

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 increased \$252,083 during the current year. This results from total revenues of \$124,098,586 and expenses of \$123,846,503. Overall, revenues increased by \$6,112,773 from the prior year, while expenses increased by \$718,725. The table and the narrative that follow consider the operations of governmental and business-type activities separately.

Governmental Activities

Governmental activities increased the County's net position by \$2,033,931. This increase largely reflects the following items:

- Charges for Services decreased \$2,446,247 due to a one-time payment of \$723,506 for 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. Additionally, the prior year service pension cost was no longer being charged to departments amounting to \$535,537.
- Operating grants and contributions increased \$5,964,884 due to Human Services grants relating to the Comprehensive Community Services (CCS) grant becoming regional and the state matching 100% of the expenses effective on July 1st. Also, due to the Affordable Care Act (ACA), enrollment activities for increased fraud detection earned over \$400,000. Expanded coverage for clients enrolled in ACA also produced \$200,000 in crisis Medicaid revenue. Additional funding for the children's waivers amounted to \$329,000.

LA CROSSE COUNTY, WISCONSIN
Management's Discussion and Analysis

December 31, 2014

- Investment earnings increased by \$405,953 from the previous year due to a better market value on the county's investments.
- Sales tax revenues increased \$862,532 due to the thriving local economy.
- General government expenses decreased by \$1,036,588. This was due to the change in the amount allocated to general government activities from the self-insurance funds from 2013 to 2014, which resulted in a positive effect of \$1,052,162 for 2014.

The following table compares 2014 and 2013.

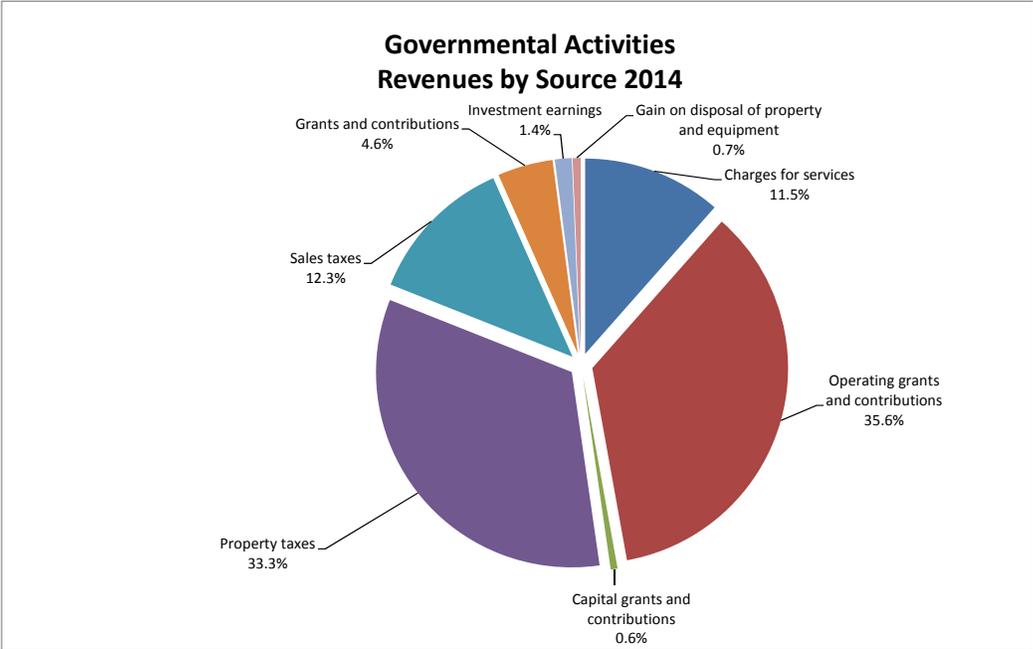
Statement of Activities

	Governmental activities		Business-type activities		Total		Total % Change
	2014	2013	2014	2013	2014	2013	
Revenues:							
Program revenues:							
Charges for services	\$ 10,649,466	\$ 13,095,713	\$ 30,058,557	\$ 29,962,546	\$ 40,708,023	\$ 43,058,259	-5.46%
Operating grants and contributions	33,011,418	27,572,884	1,281,998	1,216,899	34,293,416	28,789,783	19.12%
Capital grants and contributions	526,350	599,026	-	-	526,350	599,026	-12.13%
General revenues:							
Property taxes	30,830,842	29,724,209	115,577	115,000	30,946,419	29,839,209	3.71%
Sales taxes	11,423,778	10,561,246	-	-	11,423,778	10,561,246	8.17%
Other taxes	7,382	28,541	-	-	7,382	28,541	-74.14%
Nonexchange grants and contributions	4,237,750	4,220,936	-	-	4,237,750	4,220,936	0.40%
Investment earnings and interest on delinquent taxes	1,290,588	871,715	50,592	17,098	1,341,180	888,813	50.90%
Gain on disposal of property and equipment	614,288	-	-	-	614,288	-	0.00%
Total revenues	92,591,862	86,674,270	31,506,724	31,311,543	124,098,586	117,985,813	5.18%
Expenses:							
General government	9,849,340	10,885,928	-	-	9,849,340	10,885,928	-9.52%
Public safety	17,914,983	18,032,416	-	-	17,914,983	18,032,416	-0.65%
Public works	9,886,390	10,816,398	-	-	9,886,390	10,816,398	-8.60%
Health and human services	45,248,349	44,556,751	-	-	45,248,349	44,556,751	1.55%
Culture, recreation and education	3,078,594	3,305,864	-	-	3,078,594	3,305,864	-6.87%
Conservation and development	3,211,218	2,392,412	-	-	3,211,218	2,392,412	34.23%
Interest on long-term debt	1,369,057	1,375,928	-	-	1,369,057	1,375,928	-0.50%
Hillview Health Care Center	-	-	16,423,463	16,346,777	16,423,463	16,346,777	0.47%
Solid Waste	-	-	11,913,288	11,361,672	11,913,288	11,361,672	4.86%
Apartments and assisted living facilities	-	-	4,440,285	3,574,855	4,440,285	3,574,855	24.21%
Household hazardous waste disposal services	-	-	511,536	478,777	511,536	478,777	6.84%
Total expenses	90,557,931	91,365,697	33,288,572	31,762,081	123,846,503	123,127,778	0.58%
Increase (decrease) in net position before transfers	2,033,931	(4,691,427)	(1,781,848)	(450,538)	252,083	(5,141,965)	-104.90%
Transfers	-	(99,986)	-	99,986	-	-	-
Increase (decrease) in net position	2,033,931	(4,791,413)	(1,781,848)	(350,552)	252,083	(5,141,965)	-104.90%
Net position, beginning of year	127,050,066	131,841,479	23,942,272	24,292,824	150,992,338	156,134,303	-3.29%
Prior period adjustment	(4,500,000)	-	-	-	(4,500,000)	-	-
Net position, beginning of year, as restated	122,550,066	131,841,479	23,942,272	24,292,824	146,492,338	156,134,303	-6.18%
Net position, end of year	<u>\$ 124,583,997</u>	<u>\$ 127,050,066</u>	<u>\$ 22,160,424</u>	<u>\$ 23,942,272</u>	<u>\$ 146,744,421</u>	<u>\$ 150,992,338</u>	-2.81%

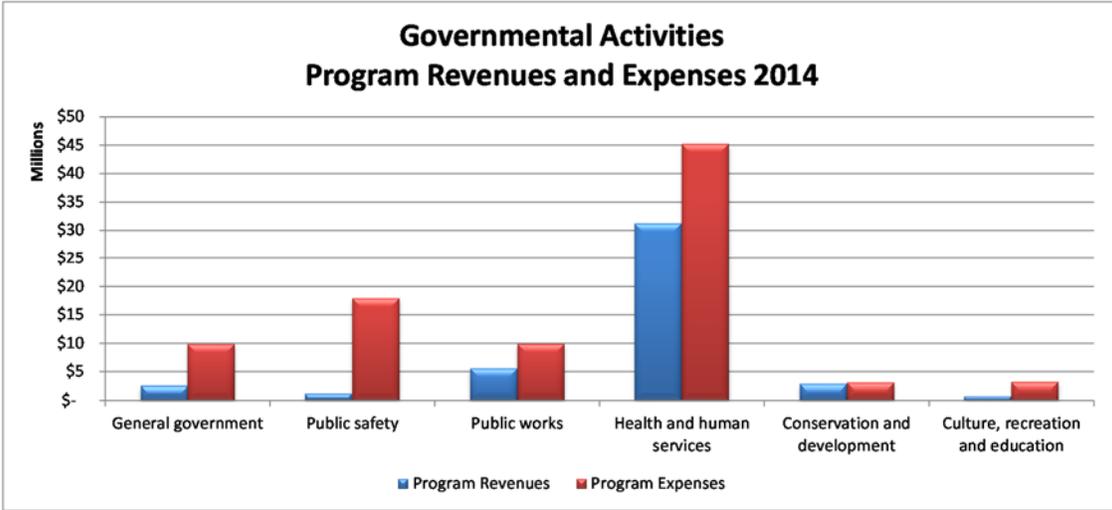
Revenues for the County's governmental activities total \$92,591,862, with property taxes and operating grants and contributions accounting for 69% of total revenues.

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

December 31, 2014



Governmental activities expenses total \$90,557,931, exceeding program revenue by \$46,370,697, 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 revenues exceed expenses by \$2,033,931.



Business-Type Activities

Business-type activities for the current year decreased net position by \$1,781,848. The Solid Waste department experienced a loss of \$1,344,826 before internal service fund allocations.

The Solid Waste Fund experienced a reduction in public charges for services of \$815,616. The reduction is attributed to the two cities within the County switching to single-stream recycling. By switching to a

LA CROSSE COUNTY, WISCONSIN Management's Discussion and Analysis

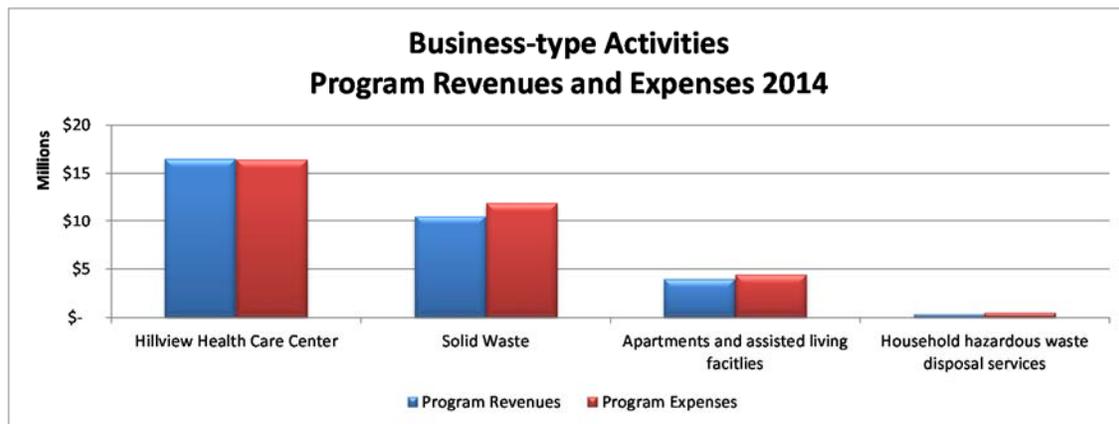
December 31, 2014

much easier-to-recycle process, recycling usage tripled from the previous year. The cities saved money in tipping fees at the County landfill, thereby decreasing the landfill revenue. In addition to less waste tonnage coming into the landfill, the citizen's drop-off area saw an increase in usage. To combat the traffic flow on and around the scale, the County implemented a flat-fee based on vehicle type in mid-2014. While this change made improvements to traffic and safety flows, the County learned that business owners were abusing the rate change. Starting in 2015, the landfill increased the flat-rates to ensure revenues are meeting operational costs.

The County also constructed a new cell within the landfill during 2014. The expenses paid in 2014 that were capitalized totaled over \$1,182,248. Approximately six acres of the landfill site were closed at a total cost \$1,286,368. The county chose to pay for these expenses rather than issuing long-term debt.

The apartments and assisted living facilities expenses increased \$865,430. This was due to contributions to Mississippi Valley Health Services (MVHS), a component unit of the County in the amount of \$550,000 from Maplewood and \$150,000 from the Lakeview Nursing Home Facility fund.

Also, construction of Monarch Manor was completed and opened in June of 2014. This new facility replaced MacIntosh Manor, which was sold in June as well. Monarch Manor is an 8-bed community based residential facility (CBRF) and has been successful with all 8 beds being occupied since opening.



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

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

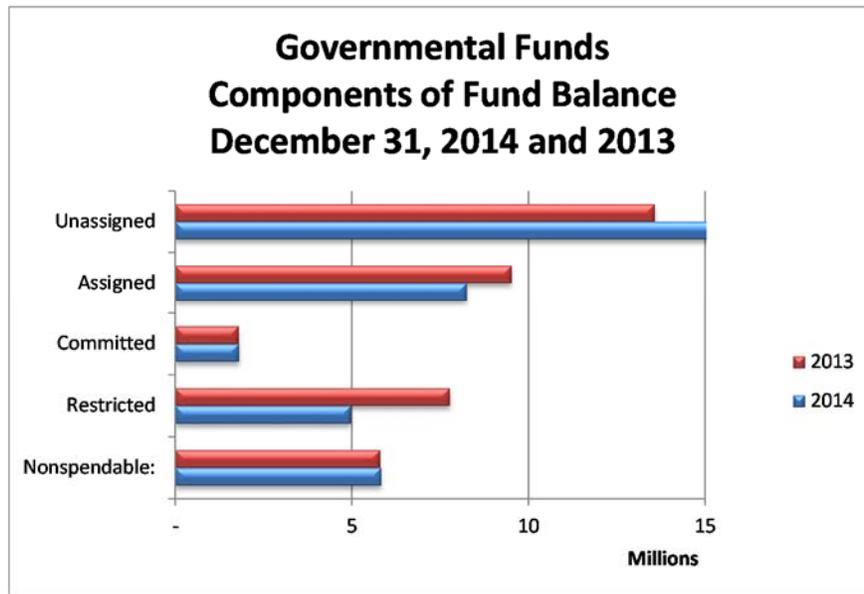
December 31, 2014

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 \$38,861,575, an increase of \$416,027 in comparison with the prior year. Unassigned fund balance of \$18,010,105 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 \$5,825,391 consists of amounts set aside for inventories and prepaids, advances to other funds, and delinquent property taxes. Restricted fund balance of \$4,972,804 consists of amounts legally required to be expended for specified purposes. Committed fund balance of \$1,801,907, consists of amounts the County Board committed for particular purposes; including: Human Services economic support reserve, and General Fund reserves for park plat, farmland development, Lake Neshonic improvements, Lakeview improvements, parks, boat landing and interest stabilization. Assigned fund balance of \$8,251,368, 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.

Upon further review and understanding of the state statutes, the County no longer accounts for the excess sales tax monies as restricted fund balance, but as unassigned. This increased unassigned fund balance by \$3,402,720.

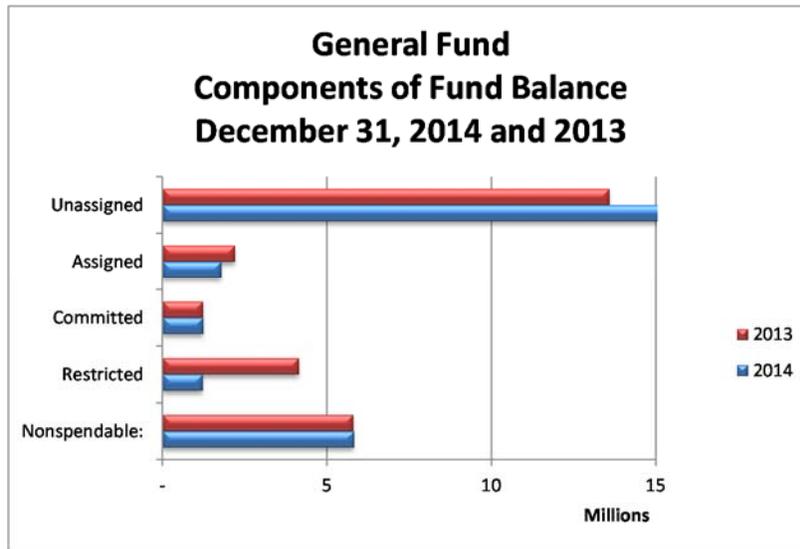
The following chart compares the components of fund balance for the governmental funds for 2014 and 2013.



The following chart compares the components of fund balance for the general fund for 2014 and 2013.

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

December 31, 2014



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 \$18,010,105 while total fund balance was \$28,036,567. Unassigned fund balance represents 55.1% of total general fund expenditures, while total fund balance represents 85.8% of total General Fund expenditures. In relation to General Fund revenues, unassigned fund balance represents 54.7% of total General Fund revenues. These ratios show that the County is in a good position to meet any upcoming obligations.

	2014		
	General Fund	Percentage of Expenditures	Percentage of Revenue
Total revenues	\$32,922,770	100.8%	-
Total expenditures	32,661,722	-	99.2%
Unassigned fund balance	18,010,105	55.1%	54.7%
Total fund balances	28,036,567	85.8%	85.2%

County policy requires the ratio of unassigned General Fund balance to total operating expenditures to be 25-50%. As of December 31 it is at 55.1%. 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 and 2014, the County loaned \$800,000 to Monarch Manor for the construction of the new 8-bed CBRF. 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 saved 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.

LA CROSSE COUNTY, WISCONSIN
Management's Discussion and Analysis

December 31, 2014

During the fiscal year, the fund balance of the County's General Fund increased by \$1,139,774. Key factors contributing to this increase are as follows:

- The original budget for the general fund projected a deficit of \$1,157,296 after transfers to other funds totaling \$2,091,415. The actual increase for the general fund was \$1,139,774, which exceeded the final budget by \$4,381,392. These variances are explained in the General Fund Budgetary Highlights.
- Realization of \$3,367,428 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 \$5,967,911, a decrease of \$604,663 from the prior year. Of this fund balance, \$2,510 was nonspendable for prepayments; \$622,035 was restricted for the Western Region for Economic Assistance (WREA) Consortium; \$574,910 was committed for programs within the economic support section; and \$4,768,456 was assigned for human service programs. The Human Services Fund's original budget called for use of fund balance in the amount of \$468,232; the final budget called for the use of fund balance of \$755,763; but closed out the year with a use of \$604,663, representing a positive variance of \$151,100 as compared to the final budget.

The County's Debt Service Fund, a major fund, had a fund balance of \$356,107 at December 31 which was a decrease of \$798,989 from the prior year. Per the 2014 budget, as in previous years, there has been a planned use of fund balance from the Highway Fund to help fund the debt service payments for highway road construction. The plan was to have the 2014 transfer of \$871,507 be the last year of using Highway fund balance with future debt service being funded by tax levy. During 2014, it was determined that it would be more beneficial for the County not to transfer the planned amount for 2014, and instead use the reserves within the Debt Service fund, thereby decreasing the fund balance.

The Business Fund, a designated major fund, had a fund balance of \$1,254,340, which was an increase of \$821,308 from the prior year. The increase is due to the proceeds of debt received in 2014 for the Garland Street extension project, of which approximately \$457,000 is available to complete the project in 2015. Also, the State of Wisconsin Department of Administration determined that a community development block grant for \$325,000 received in 2009 and loaned out to a local business must be paid back to the State as payments of the loan are received by the County. This transaction increased the fund balance of the Business Fund by \$325,000.

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.

LA CROSSE COUNTY, WISCONSIN
Management's Discussion and Analysis

December 31, 2014

Resources by Source Governmental Funds				
	2014		Increase (Decrease) from prior year	
	Amount	Percent of Total	Amount	Percent
Taxes (property and other)	\$ 40,330,130	47.36%	\$ 1,904,595	4.96%
Intergovernmental revenues	35,142,848	41.27%	4,947,835	16.39%
Interdepartmental revenues	1,160	0.00%	(535,283)	-99.78%
Licenses and permits	1,309,134	1.54%	(512,749)	-28.14%
Fines, forfeits and penalties	395,808	0.46%	8,602	2.22%
Public charges for services	4,857,588	5.70%	(925,969)	-16.01%
Intergovernmental charges for services	1,486,690	1.75%	149,808	11.21%
Miscellaneous revenues	1,626,198	1.91%	671,639	70.36%
	<u>\$ 85,149,556</u>	100.00%	<u>\$ 5,708,478</u>	

Governmental tax revenues increased \$1,904,595. General Fund saw an increase of \$540,019 in property taxes of which \$250,000 was levied for retiree's sick leave payouts as the county has experienced an increased number of retirees the last several years. Additionally, the county has strategically worked to reduce the usage of fund balance. The budgeted usage of fund balance is shown below.

Budgeted Usage of General Fund Balance	
2013	\$ 734,000
2014	266,000
2015	90,000

Debt Service fund had an increase of \$329,450 of property taxes due to the increase of debt service payments in 2014 due to additional borrowing for road construction. Additionally, sales tax within the General Fund increased by \$862,532 from the previous year, which shows continued economic strength within the county.

Intergovernmental revenues increased by \$4,947,835 due to human service programs, specifically the CCS program being 100% funded in the middle of 2014 as well as additional revenue for children waivers, Medicaid revenues, and increased income maintenance revenues for the Affordable Care Act. Also, the County became the fiscal agent for an eleven county regional collaboration to administer a \$2,080,000 community development block grant (CDBG) for providing direct homeownership assistance and housing rehab assistance to low and moderate income persons. \$974,091 of this grant was recognized as revenue in 2014.

LA CROSSE COUNTY, WISCONSIN
Management's Discussion and Analysis

December 31, 2014

Expenditures by Function Governmental Funds						
	2014		Percent of		Increase (Decrease)	
	Amount		Total		from prior year	
					Amount	Percent
General Government	\$ 11,235,079		12.99%		\$ 101,694	0.91%
Public Safety	16,332,344		18.88%		520,906	3.29%
Public Works	41,436		0.05%		35,265	571.46%
Health and Human Services	44,969,985		52.00%		2,225,813	5.21%
Culture, Recreation and Education	3,033,119		3.49%		(33,060)	-1.08%
Conservation and Development	3,714,552		4.29%		1,478,777	66.14%
Miscellaneous	113,370		0.13%		12,656	12.57%
Debt Service	5,628,524		6.51%		491,757	9.57%
Capital Outlay	1,434,599		1.66%		412,935	40.42%
	<u>\$ 86,503,008</u>		100.00%		<u>\$ 5,246,743</u>	

Total governmental fund expenditures increased by \$5,246,743 from 2013.

Health and human services expenditures increased by \$2,225,813. 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 which increased expenditures by \$632,910. The juvenile detention services program became regional, which increased expenditures by \$493,635. The comprehensive community services program (CCS) was expanded, increasing expenditures by \$866,768.

Conservation and development expenditures increased by \$1,478,777. As stated previously, the CDBG grant program, \$974,091 was spent on low income housing assistance. Also, within the Business Fund, the Garland Street extension project was started at a cost of \$301,295. This project, which extends a street to the industrial park in the Village of West Salem, is expected to be completed in 2015 for a total cost of \$730,000.

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:

	2014	2013
Hillview Health Care Center	\$ 6,283,743	\$ 6,126,908
Solid Waste	5,770,566	7,115,392
Apartments and assisted living facilities	6,076,444	6,542,941
Household hazardous waste disposal services	889,042	947,958
Totals	<u>\$ 19,019,795</u>	<u>\$ 20,733,199</u>

As of December 31, the County's enterprise funds reported combined net position of 19,019,795. Of that amount, \$10,175,758 or 53.5% represents the net investment in capital assets. The remaining net

LA CROSSE COUNTY, WISCONSIN
Management's Discussion and Analysis

December 31, 2014

position, \$8,844,037 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 \$1,979,545 of increases in expenditures due to carryforwards and open purchase orders from fiscal year 2013 to 2014, and adjustments throughout the year because of new grants.

Differences between final amended budget and the actual revenues and expenses resulted in a \$3,367,428 positive variance in the General Fund before other financing sources and uses. The major reasons for the variance are as follows:

Revenues:

- Taxes
 - Property taxes increased by \$540,019 for the General Fund from the previous year. This is part of management's plan to lessen the use of fund balance for future years, while staying within the tax levy limits set by the State of Wisconsin.
 - Sales tax increased \$862,532 from the previous year and \$1,123,778 higher than budget indicating the local economy continues to thrive.
- Licenses and Permits
 - Licenses and permits declined from the previous year by \$538,780. This was mainly due to a one-time environmental impact fee received by the County in 2013 from the State Department of Administration for \$723,506 due to the construction activities of the Hampton-Rochester-La Crosse Transmission Line by Xcel Energy.
- Miscellaneous Revenues
 - Investment earnings increased by \$405,953 from the previous year and \$273,013 higher than budget due to market fluctuations.

Expenditures:

- General Government
 - The Finance department continues to become more efficient and did not fill a vacated position during 2014 and did not fill another position until late in 2014 at a .8 full time equivalent. From the original budget, savings of over \$164,000 was realized within the Finance department.
 - The Personnel department did not fill a vacated position during 2014; savings of over \$101,000 was realized within the Personnel department from the original budget.
 - Consolidated courts expenditures increased over \$92,000 due to the Court-appointed-attorney fees increasing by over \$40,000 and legal guardian expenditures over \$49,000 from 2013 due to higher-demanding caseloads by these attorneys.

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

December 31, 2014

- Property management expenditures increased by over \$133,000 due to not charging out salary and fringe costs to other units of the general fund.
- Culture, Recreation and Education
 - The Parks expenditures increased by approximately \$61,000 in 2014 for snowmobile trail maintenance. This was fully funded by a grant in 2014.
- Conservation and Development
 - Metropolitan Planning department expenditures increased \$94,431 due to outside consulting work performed for the Coulee Vision 2050 plan, which is a long-range regional transportation plan required by the Federal government.
- Miscellaneous
 - Salary contingency of \$391,012 was budgeted for 2014. \$410,531 was carried forward from unused 2013 appropriations for a total of \$801,543. \$200,000 of this amount was used for the 2014 budget to fund the retiree insurance account. \$601,543 was carried forward to be used in 2015 to moderate the increased costs of salary and fringe in the 2015 budget.
- Capital Outlay
 - Capital outlay expenditures were less than the final budget by \$1,512,508. Projects that were not completed in 2014 will have funds carried forward to 2015. The current administrative center had budgeted capital improvements of \$970,595 but only spent \$51,286 since very little improvements were performed once the offer to purchase the building was presented.
 - Culture, Recreation & Education capital outlay expenditures were less than final budget by \$382,675. Many of the parks projects were delayed until late 2014 due to the excessive rain and flooding. These funds will be carryforward into 2015.

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 \$145,619,801 (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	
	2014	2013	2014	2013	2014	2013
Capital Assets						
Land	\$ 6,714,515	\$ 5,972,055	\$ 947,300	\$ 987,506	\$ 7,661,815	\$ 6,959,561
Land Improvements	3,895,793	3,842,419	29,351,714	26,537,896	33,247,507	30,380,315
Buildings	70,876,378	70,832,155	17,926,441	17,020,677	88,802,819	87,852,832
Machinery and equipment	29,766,529	28,331,663	9,828,162	9,769,505	39,594,691	38,101,168
Infrastructure	102,803,788	95,653,229	-	-	102,803,788	95,653,229
Construction in progress	1,074,296	3,004,114	6,108,705	7,284,459	7,183,001	10,288,573
Total capital assets	215,131,299	207,635,635	64,162,322	61,600,043	279,293,621	269,235,678
Less:						
Accumulated Depreciation	92,384,787	86,596,398	41,289,033	39,118,546	133,673,820	125,714,944
Total net capital assets	\$ 122,746,512	\$ 121,039,237	\$ 22,873,289	\$ 22,481,497	\$ 145,619,801	\$ 143,520,734

LA CROSSE COUNTY, WISCONSIN Management's Discussion and Analysis

December 31, 2014

Within the governmental activities, land increased by over \$700,000. This is mainly due to the purchase of four acres of land near the landfill on a state highway for \$375,000, known as the Schroeder property. This land purchase is part of an economic development plan to provide access to a future industrial park site owned by the City of La Crosse. A new access road will be constructed by the City of La Crosse which will also provide a new entrance for the County landfill. Any land not needed by the County will then be sold for commercial development. The remaining land purchases were for right of way for the Highway Department.

Infrastructure increased by over \$7 million in 2014 due to two road projects. County highway road OA was completed in 2014 (construction on this project was started in 2013) and a major culvert and reconstruction project was completed on County road A.

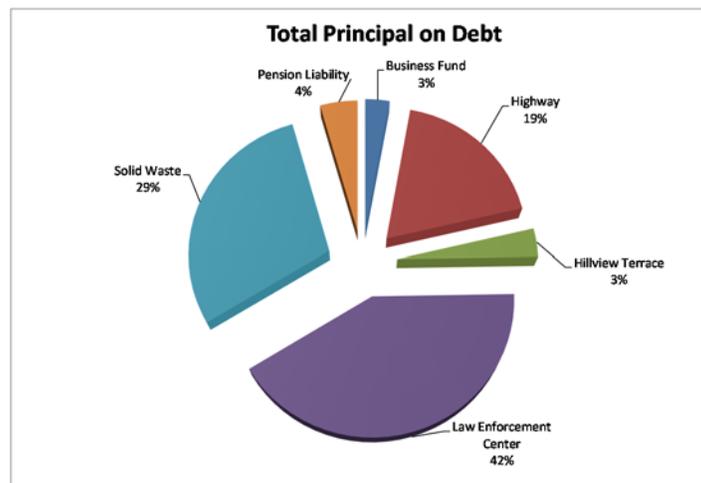
Within the business-type activities, the largest increase was in land improvements. A new six acre cell was construction in the landfill with a total cost of \$2,580,327, of which \$1,182,247 was new construction in 2014 and the remaining amount of \$1,398,080 was re-classed from construction work in progress from previous years. Also, the construction of Monarch Manor was completed in June of 2014 for a total cost of \$944,678, of which \$627,533 was new construction in 2014 and \$317,145 was re-classed from construction work in progress from 2013.

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

Long-Term Debt

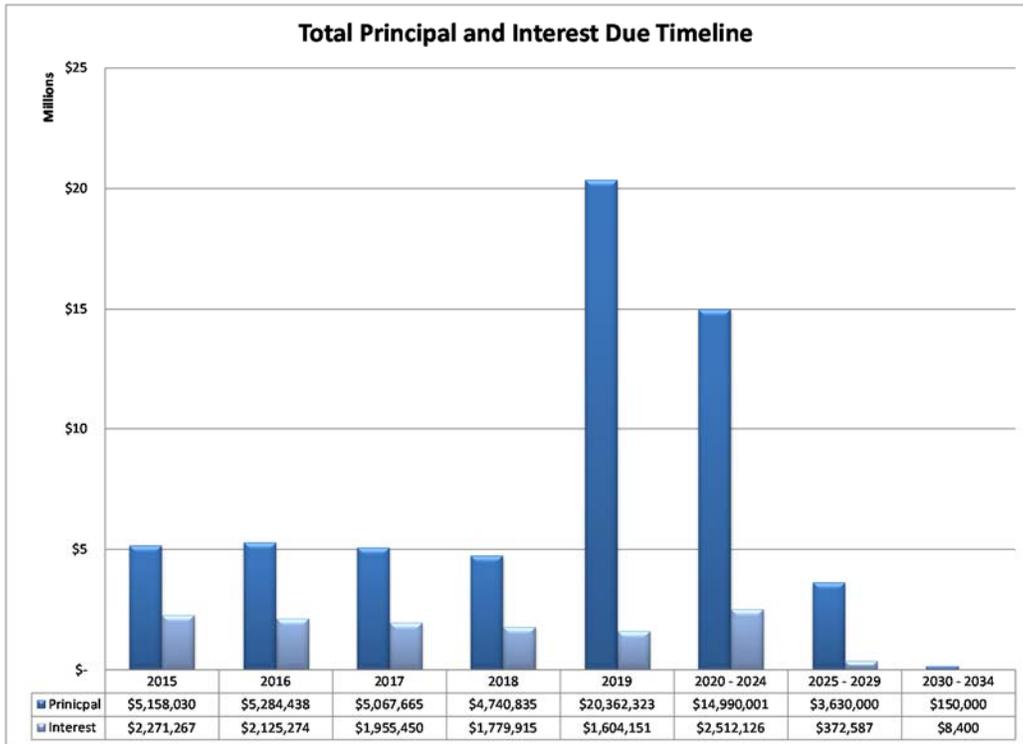
At December 31, the County had \$59,383,290 of general obligation debt outstanding. During the year, the County issued \$3,835,000 of general obligation bonds of which \$3,085,000 was for highway road construction and \$750,000 for the Garland Street expansion at the Lakeview Business Park. Under current 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 \$59,027,183 which was well below the legal limit of \$421,431,890. The net debt per capita equaled \$512 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, 2014



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

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.

This Page Was Intentionally Left Blank

BASIC FINANCIAL STATEMENTS



This Page Was Intentionally Left Blank

LA CROSSE COUNTY, WISCONSIN
STATEMENT OF NET POSITION

December 31, 2014

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Cash and investments	\$ 39,662,635	\$ 14,273,324	\$ 53,935,959	\$ 132,077
Receivables (net of allowance for uncollectibles)	49,388,444	5,017,742	54,406,186	1,337,651
Internal balances	1,365,425	(1,365,425)	-	-
Inventories and prepayments	1,893,461	151,976	2,045,437	-
Other assets	476,820	252,444	729,264	-
Restricted cash and investments	823,641	8,879,440	9,703,081	19,582
Capital assets not being depreciated:				
Construction in progress	1,074,296	6,108,705	7,183,001	-
Land	6,714,515	947,300	7,661,815	-
Capital assets being depreciated:				
Land improvements	3,895,793	29,351,714	33,247,507	-
Buildings	70,876,378	17,926,441	88,802,819	-
Machinery and equipment	29,766,529	9,828,162	39,594,691	-
Infrastructure	102,803,788	-	102,803,788	-
Accumulated depreciation	(92,384,787)	(41,289,033)	(133,673,820)	-
Total Assets	<u>216,356,938</u>	<u>50,082,790</u>	<u>266,439,728</u>	<u>1,489,310</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows of resources	-	4,687,299	4,687,299	-
Total Deferred Outflows of Resources	<u>-</u>	<u>4,687,299</u>	<u>4,687,299</u>	<u>-</u>
LIABILITIES				
Accounts payable and other current liabilities	8,377,228	2,722,886	11,100,114	390,010
Claims payable	1,846,339	533,359	2,379,698	-
Unearned revenue	88,824	48,250	137,074	-
Accrued interest	460,183	237,367	697,550	-
Long-Term Liabilities:				
Compensated absences - current	2,300,520	569,435	2,869,955	-
Compensated absences - noncurrent	4,658,430	-	4,658,430	-
Post employment benefit obligation - noncurrent	1,177,159	-	1,177,159	-
Bonds and notes payable - current	3,730,632	1,546,949	5,277,581	-
Bonds and notes payable - noncurrent	37,119,324	17,704,942	54,824,266	-
Landfill post closure costs - current	17,721	13,453	31,174	-
Landfill post closure costs - noncurrent	551,426	9,101,324	9,652,750	-
Total Liabilities	<u>60,327,786</u>	<u>32,477,965</u>	<u>92,805,751</u>	<u>390,010</u>
DEFERRED INFLOWS OF RESOURCES				
Subsequent year property tax levy	31,445,155	131,700	31,576,855	-
Total Deferred Inflows of Resources	<u>31,445,155</u>	<u>131,700</u>	<u>31,576,855</u>	<u>-</u>
NET POSITION				
Net investment in capital assets	87,083,222	10,175,758	97,258,980	-
Restricted for:				
Elderly programs	349,234	-	349,234	-
Land records	273,531	-	273,531	-
Business fund	2,497,051	-	2,497,051	-
Human service programs	616,608	-	616,608	-
Environmental programs	723,506	-	723,506	-
Library programs	304,727	-	304,727	-
Urban transportation	215,244	-	215,244	-
Register of deeds	270,700	-	270,700	-
Other purposes	35,744	-	35,744	-
Unrestricted	32,214,430	11,984,666	44,199,096	1,099,300
Total Net Position	<u>\$ 124,583,997</u>	<u>\$ 22,160,424</u>	<u>\$ 146,744,421</u>	<u>\$ 1,099,300</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, 2014

	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT				
GOVERNMENTAL ACTIVITIES				
General government	\$ 9,849,340	\$ 1,995,715	\$ 550,963	\$ -
Public safety	17,914,983	960,097	260,488	-
Public works	9,886,390	3,478,998	1,551,983	526,350
Health and human services	45,248,349	2,899,079	28,350,073	-
Culture, recreation and education	3,078,594	565,323	166,458	-
Conservation and development	3,211,218	750,254	2,131,453	-
Interest on long-term debt	1,369,057	-	-	-
Total governmental activities	<u>90,557,931</u>	<u>10,649,466</u>	<u>33,011,418</u>	<u>526,350</u>
BUSINESS TYPE ACTIVITIES				
Hillview Health Care Center	16,423,463	15,256,809	1,251,500	-
Solid Waste	11,913,288	10,520,812	-	-
Apartments and assisted living facilities	4,440,285	3,945,104	30,498	-
Household hazardous waste disposal services	511,536	335,832	-	-
Total business type activities	<u>33,288,572</u>	<u>30,058,557</u>	<u>1,281,998</u>	<u>-</u>
TOTAL PRIMARY GOVERNMENT	<u>\$ 123,846,503</u>	<u>\$ 40,708,023</u>	<u>\$ 34,293,416</u>	<u>\$ 526,350</u>
COMPONENT UNIT				
Mississippi Valley Health Services	<u>\$ 11,254,183</u>	<u>\$ 9,254,818</u>	<u>\$ 1,892,620</u>	<u>\$ -</u>

GENERAL REVENUES

Property taxes
 Sales taxes
 Other taxes
 Grants and contributions, not restricted to specific programs
 Investment earnings and interest on delinquent taxes
 Gain on disposal of property and equipment
 Total general revenues

CHANGE IN NET POSITION

NET POSITION, BEGINNING OF YEAR (as previously reported)

Prior period adjustment (See Note 18)

NET POSITION, BEGINNING OF YEAR (as restated)

NET POSITION, END OF YEAR

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

Year Ended December 31, 2014

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

<u>Governmental Activities</u>	<u>Business Type Activities</u>	<u>Total</u>	<u>Component Unit</u>
\$ (7,302,662)	\$ -	\$ (7,302,662)	\$ -
(16,694,398)	-	(16,694,398)	-
(4,329,059)	-	(4,329,059)	-
(13,999,197)	-	(13,999,197)	-
(2,346,813)	-	(2,346,813)	-
(329,511)	-	(329,511)	-
(1,369,057)	-	(1,369,057)	-
<u>(46,370,697)</u>	<u>-</u>	<u>(46,370,697)</u>	<u>-</u>
-	84,846	84,846	-
-	(1,392,476)	(1,392,476)	-
-	(464,683)	(464,683)	-
-	(175,704)	(175,704)	-
<u>-</u>	<u>(1,948,017)</u>	<u>(1,948,017)</u>	<u>-</u>
(46,370,697)	(1,948,017)	(48,318,714)	-
-	-	-	(106,745)
30,830,842	115,577	30,946,419	-
11,423,778	-	11,423,778	-
7,382	-	7,382	-
4,237,750	-	4,237,750	-
1,290,588	50,592	1,341,180	59
614,288	-	614,288	-
<u>48,404,628</u>	<u>166,169</u>	<u>48,570,797</u>	<u>59</u>
2,033,931	(1,781,848)	252,083	(106,686)
127,050,066	23,942,272	150,992,338	1,205,986
<u>(4,500,000)</u>	<u>-</u>	<u>(4,500,000)</u>	<u>-</u>
<u>122,550,066</u>	<u>23,942,272</u>	<u>146,492,338</u>	<u>1,205,986</u>
<u>\$ 124,583,997</u>	<u>\$ 22,160,424</u>	<u>\$ 146,744,421</u>	<u>\$ 1,099,300</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, 2014

	General Fund	Human Services Fund	Debt Service Fund	Business Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Cash and investments	\$ 22,691,422	\$ 4,225,819	\$ 356,107	\$ 1,418,213	\$ 2,724,926	\$ 31,416,487
Restricted cash and investments	-	-	-	-	594,558	594,558
Receivables (net of allowance for uncollectibles)	16,507,242	16,291,696	4,622,786	3,275,145	4,403,978	45,100,847
Due from other funds	63,405	-	-	-	-	63,405
Advance to other funds	1,611,866	-	-	-	-	1,611,866
Inventories and prepayments	503,203	2,510	-	-	9,412	515,125
Other assets	809	-	-	-	-	809
TOTAL ASSETS	\$ 41,377,947	\$ 20,520,025	\$ 4,978,893	\$ 4,693,358	\$ 7,732,874	\$ 79,303,097
LIABILITIES						
Accounts payable and other current liabilities	\$ 3,722,229	\$ 2,978,025	\$ -	\$ 406,737	\$ 471,457	\$ 7,578,448
Due to other funds	43,412	32,381	-	13,395	15,066	104,254
Advances from other funds	-	-	-	296,451	-	296,451
Unearned revenues	6,687	31,338	-	-	50,805	88,830
Total liabilities	3,772,328	3,041,744	-	716,583	537,328	8,067,983
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue-property taxes	8,908,510	11,207,605	4,622,786	-	3,939,423	28,678,324
Unavailable revenue-intergovernmental grants	106,205	-	-	-	-	106,205
Unavailable revenue-client services	-	197,951	-	-	-	197,951
Unavailable revenue-loan repayments	554,337	104,814	-	2,722,435	9,473	3,391,059
Total deferred inflows of resources	9,569,052	11,510,370	4,622,786	2,722,435	3,948,896	32,373,539
FUND BALANCES						
Nonspendable	5,813,469	2,510	-	-	9,412	5,825,391
Restricted	1,209,450	622,035	356,107	1,254,340	1,530,872	4,972,804
Committed	1,226,997	574,910	-	-	-	1,801,907
Assigned	1,776,546	4,768,456	-	-	1,706,366	8,251,368
Unassigned	18,010,105	-	-	-	-	18,010,105
Total fund balances	28,036,567	5,967,911	356,107	1,254,340	3,246,650	38,861,575
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 41,377,947	\$ 20,520,025	\$ 4,978,893	\$ 4,693,358	\$ 7,732,874	\$ 79,303,097

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, 2014

Total Fund Balances - Governmental Funds	\$ 38,861,575
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.	53,051,035
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.	(40,318,290)
Bond premium is amortized over the life of the bonds, whereas it is recorded as income when received in the fund statements.	(531,666)
Interest is not accrued at the fund level, but rather is recognized as an expenditure when due.	(460,183)
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.	77,345,871
Revolving loan funds have unavailable revenue in the fund statements.	1,577,184
Inventories are not reported in the fund statements.	252,804
Receivables that are not available to pay for current period expenditures, and therefore are recorded as deferred inflows in the fund statements.	2,118,037
Liability for post-closure costs for the old landfill are not recorded as a liability on the fund statements.	(569,147)
Compensated absences are not due and payable in the current period and therefore are not reported as liabilities in the funds.	<u>(6,743,223)</u>
Total Net Position - Governmental Funds	<u>\$ 124,583,997</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, 2014

	<u>General Fund</u>	<u>Human Service Fund</u>	<u>Debt Service Fund</u>	<u>Business Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES						
Taxes	\$ 20,665,170	\$ 11,369,913	\$ 4,306,934	\$ -	\$ 3,988,113	\$ 40,330,130
Intergovernmental revenues	6,674,713	24,938,126	-	974,091	2,555,918	35,142,848
Interdepartmental revenues	-	-	-	-	1,160	1,160
Licenses and permits	701,077	-	-	-	608,057	1,309,134
Fines, forfeits and penalties	266,205	-	-	-	129,603	395,808
Public charges for services	2,321,574	1,497,449	-	-	1,038,565	4,857,588
Intergovernmental charges for services	1,486,690	-	-	-	-	1,486,690
Miscellaneous revenues	807,341	4,470	90,790	569,172	154,425	1,626,198
	<u>32,922,770</u>	<u>37,809,958</u>	<u>4,397,724</u>	<u>1,543,263</u>	<u>8,475,841</u>	<u>85,149,556</u>
Total revenues						
EXPENDITURES						
Current:						
General government	11,235,079	-	-	-	-	11,235,079
Public safety	14,853,110	1,356,684	-	-	122,550	16,332,344
Public works	-	-	-	-	41,436	41,436
Health and human services	1,597,388	37,014,052	-	-	6,358,545	44,969,985
Culture, recreation and education	1,279,944	-	-	-	1,753,175	3,033,119
Conservation and development	2,198,666	-	-	1,306,783	209,103	3,714,552
Miscellaneous	113,370	-	-	-	-	113,370
Debt service:						
Principal	-	-	3,927,659	150,000	127,420	4,205,079
Interest and other charges	-	-	1,345,141	37,140	6,033	1,388,314
Debt issue costs	26,051	-	-	9,080	-	35,131
Capital outlay	1,358,114	43,885	-	-	32,600	1,434,599
	<u>32,661,722</u>	<u>38,414,621</u>	<u>5,272,800</u>	<u>1,503,003</u>	<u>8,650,862</u>	<u>86,503,008</u>
Total expenditures						
Excess (deficiency) of revenues over expenditures	261,048	(604,663)	(875,076)	40,260	(175,021)	(1,353,452)
OTHER FINANCING SOURCES (USES)						
Long-term debt issued	3,085,000	-	-	750,000	-	3,835,000
Sale of capital assets	660,404	-	-	-	-	660,404
Bond premium	-	-	76,087	14,633	-	90,720
Transfers in	669,717	-	-	16,415	50,834	736,966
Transfers out	(3,536,395)	-	-	-	(17,216)	(3,553,611)
	<u>878,726</u>	<u>-</u>	<u>76,087</u>	<u>781,048</u>	<u>33,618</u>	<u>1,769,479</u>
Total other financing sources (uses)						
Net change in fund balances	1,139,774	(604,663)	(798,989)	821,308	(141,403)	416,027
FUND BALANCES, BEGINNING	<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>
FUND BALANCES, ENDING	<u>\$ 28,036,567</u>	<u>\$ 5,967,911</u>	<u>\$ 356,107</u>	<u>\$ 1,254,340</u>	<u>\$ 3,246,650</u>	<u>\$ 38,861,575</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, 2014

Net changes in fund balances - total governmental funds	\$	416,027
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 (\$2,700,183) exceeded capital asset purchases (\$1,571,203).		(1,128,980)
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 (\$647,306) of capital assets and the gain on sale (\$641,746) is the net book value of capital assets removed.		(5,560)
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long term liabilities in the statement of net position.		4,205,079
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.		(3,835,000)
Bond premium is amortized over the life of the bonds, whereas it is recorded as income when received in the fund statements.		(6,039)
Interest is not accrued at the fund level.		19,257
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.		1,776,142
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.		126,382
Inventory items are expensed in the fund statements.		(35,568)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the fund statements.		522,484
Long-term closure costs for the old landfill are not recorded as an expense in the fund statements.		16,276
Compensated absences do not require the use of current financial resources and therefore are not reported as an expenditures in the governmental funds.		<u>(36,569)</u>
Change in Net Position of Governmental Activities	<u>\$</u>	<u>2,033,931</u>

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

LA CROSSE COUNTY, WISCONSIN
STATEMENT OF NET POSITION
PROPRIETARY FUNDS

December 31, 2014

	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	\$ 2,443,461	\$ 5,950,316	\$ 2,595,355	\$ 10,989,132	\$ 11,530,340
Restricted cash and cash equivalents	39,877	-	6,168	46,045	-
Restricted investments	-	8,765,354	-	8,765,354	297,124
Receivables (net of allowance for uncollectibles)	2,787,036	1,025,395	746,034	4,558,465	4,357,392
Due from other funds	-	-	-	-	138,568
Inventories and prepayments	143,872	2,770	5,334	151,976	1,124,723
Total current assets	<u>5,414,246</u>	<u>15,743,835</u>	<u>3,352,891</u>	<u>24,510,972</u>	<u>17,448,147</u>
Noncurrent assets					
Receivables (net of allowance for uncollectibles)	-	389,482	-	389,482	-
Other assets	-	-	-	-	44,228
Deposit in WMMIC	-	-	-	-	685,036
Capital Assets:					
Land	19,562	920,064	7,674	947,300	3,119,222
Land improvements	255,752	28,662,885	433,077	29,351,714	1,106,723
Buildings	3,789,901	1,127,290	13,009,250	17,926,441	4,945,561
Machinery, equipment, and vehicles	5,465,323	697,390	3,665,449	9,828,162	14,810,155
Infrastructure	-	-	-	-	101,792,994
Construction in progress	6,120	5,189,971	912,614	6,108,705	664,494
Less accumulated depreciation	<u>(7,271,102)</u>	<u>(23,352,645)</u>	<u>(10,665,286)</u>	<u>(41,289,033)</u>	<u>(56,743,672)</u>
Total capital assets - net	<u>2,265,556</u>	<u>13,244,955</u>	<u>7,362,778</u>	<u>22,873,289</u>	<u>69,695,477</u>
Total noncurrent assets	<u>2,265,556</u>	<u>13,634,437</u>	<u>7,362,778</u>	<u>23,262,771</u>	<u>70,424,741</u>
Total Assets	<u>7,679,802</u>	<u>29,378,272</u>	<u>10,715,669</u>	<u>47,773,743</u>	<u>87,872,888</u>
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows of resources	-	4,687,299	-	4,687,299	-
Total Deferred Outflows of Resources	<u>-</u>	<u>4,687,299</u>	<u>-</u>	<u>4,687,299</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, 2014

	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	\$ 836,667	\$ 1,625,663	\$ 177,844	\$ 2,640,174	\$ 835,447
Claims payable	-	-	-	-	2,379,698
Other liabilities payable from restricted assets	39,877	-	6,168	46,045	-
Due to other funds	34,616	-	51,577	86,193	11,526
Unearned revenues	-	38,250	10,000	48,250	-
Accrued interest	-	214,404	22,963	237,367	-
Current portion of bonds and notes payable	-	1,443,164	103,785	1,546,949	-
Compensated absences	484,899	30,580	53,956	569,435	215,727
Current portion of landfill closure cost liability	-	13,453	-	13,453	-
Total current liabilities	<u>1,396,059</u>	<u>3,365,514</u>	<u>426,293</u>	<u>5,187,866</u>	<u>3,442,398</u>
Noncurrent liabilities					
Advances from other funds	-	-	1,315,415	1,315,415	-
General obligation bonds payable	-	15,828,167	1,876,775	17,704,942	-
Post employment benefit obligation	-	-	-	-	1,177,159
Landfill closure cost liability	-	9,101,324	-	9,101,324	-
Total noncurrent liabilities	<u>-</u>	<u>24,929,491</u>	<u>3,192,190</u>	<u>28,121,681</u>	<u>1,177,159</u>
Total Liabilities	<u>1,396,059</u>	<u>28,295,005</u>	<u>3,618,483</u>	<u>33,309,547</u>	<u>4,619,557</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue-property taxes	-	-	131,700	131,700	2,766,831
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>131,700</u>	<u>131,700</u>	<u>2,766,831</u>
NET POSITION					
Net investment in capital assets	2,265,556	2,527,984	5,382,218	10,175,758	69,695,477
Unrestricted	4,018,187	3,242,582	1,583,268	8,844,037	10,791,023
Total Net Position	<u>\$ 6,283,743</u>	<u>\$ 5,770,566</u>	<u>\$ 6,965,486</u>	<u>19,019,795</u>	<u>\$ 80,486,500</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>3,140,629</u>	
NET POSITION OF BUSINESS - TYPE ACTIVITIES				<u>\$ 22,160,424</u>	

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

This Page Was Intentionally Left Blank

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

Year Ended December 31, 2014

	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	\$ 15,236,355	\$ 10,501,223	\$ 3,759,268	\$ 29,496,846	\$ 5,672,775
Intergovernmental grants and fees	-	-	512,764	512,764	-
Interdepartmental revenues	-	-	-	-	15,777,128
Miscellaneous revenues	20,454	19,589	8,904	48,947	132,895
Total operating revenues	<u>15,256,809</u>	<u>10,520,812</u>	<u>4,280,936</u>	<u>30,058,557</u>	<u>21,582,798</u>
OPERATING EXPENSES					
Personnel services	12,553,665	610,578	2,562,208	15,726,451	-
Contractual services	129,276	6,188,941	310,100	6,628,317	-
Construction and maintenance	-	-	-	-	5,537,072
General and administrative services	1,466,838	25,535	310,517	1,802,890	2,832,115
Post employment benefit expense	-	-	-	-	351,103
Claims	-	-	-	-	14,795,026
Materials and supplies	718,106	24,263	154,975	897,344	-
Utilities	201,449	95,700	149,583	446,732	-
Depreciation	260,618	1,649,049	533,536	2,443,203	3,684,510
Other services and charges	1,193,739	2,396,760	128,661	3,719,160	-
Total operating expenses	<u>16,523,691</u>	<u>10,990,826</u>	<u>4,149,580</u>	<u>31,664,097</u>	<u>27,199,826</u>
Operating income (loss)	<u>(1,266,882)</u>	<u>(470,014)</u>	<u>131,356</u>	<u>(1,605,540)</u>	<u>(5,617,028)</u>
NONOPERATING REVENUES (EXPENSES)					
Property taxes	-	-	115,577	115,577	2,766,831
Intergovernmental revenues	1,251,500	-	-	1,251,500	2,078,333
Investment earnings	467	46,093	7	46,567	17,311
Interest expense	-	(915,069)	(131,176)	(1,046,245)	-
Amortization of debt discount	-	(11,836)	(1,215)	(13,051)	-
Rebates	-	-	30,498	30,498	-
Gain (Loss) on disposal of property and equipment	-	-	18,790	18,790	(20,519)
Total nonoperating revenues (expenses)	<u>1,251,967</u>	<u>(880,812)</u>	<u>32,481</u>	<u>403,636</u>	<u>4,841,956</u>
Income (loss) before transfers and capital contributions	<u>(14,915)</u>	<u>(1,350,826)</u>	<u>163,837</u>	<u>(1,201,904)</u>	<u>(775,072)</u>
Transfers in	171,750	6,000	161,225	338,975	3,565,612
Transfers out	-	-	(150,475)	(150,475)	(937,467)
Contribution to other governmental entity	-	-	(700,000)	(700,000)	(145,375)
CHANGE IN NET POSITION	<u>156,835</u>	<u>(1,344,826)</u>	<u>(525,413)</u>	<u>(1,713,404)</u>	<u>1,707,698</u>
NET POSITION, BEGINNING	<u>6,126,908</u>	<u>7,115,392</u>	<u>7,490,899</u>		<u>78,778,802</u>
NET POSITION, ENDING	<u>\$ 6,283,743</u>	<u>\$ 5,770,566</u>	<u>\$ 6,965,486</u>		<u>\$ 80,486,500</u>
Adjustment for the net effect of the current year activity between internal service funds and enterprise funds				<u>(68,444)</u>	
CHANGE IN NET POSITION OF BUSINESS -TYPE ACTIVITIES				<u>\$ (1,781,848)</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, 2014

	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	\$ 15,133,435	\$ 10,542,869	\$ 3,636,076	\$ 29,312,380	\$ 5,311,748
Receipts from interfund services provided	205,920	-	-	205,920	15,608,790
Receipts from cash contributions	15,734	-	199	15,933	-
Receipts from intergovernmental grants and fees	-	-	329,262	329,262	-
Miscellaneous revenue	4,720	19,589	-	24,309	133,665
Payments to suppliers and providers	(3,365,586)	(8,118,399)	(952,880)	(12,436,865)	(18,645,454)
Payments to employees for salaries and benefits	(12,459,422)	(600,709)	(2,449,508)	(15,509,639)	(4,468,924)
Payments for interfund services provided	(313,385)	(159,786)	(193,007)	(666,178)	(223,362)
Net cash flows provided by (used for) operating activities	<u>(778,584)</u>	<u>1,683,564</u>	<u>370,142</u>	<u>1,275,122</u>	<u>(2,283,537)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES					
Contribution to other government	-	-	(700,000)	(700,000)	(145,375)
Transfers to other funds	-	-	(148,448)	(148,448)	(937,467)
Transfers from other funds	171,750	6,000	159,198	336,948	506,663
Repayment on due to other funds	-	-	(93,777)	(93,777)	-
Federal and state aids	713,890	-	-	713,890	1,551,983
Receipts from property taxes	-	-	115,577	115,577	2,766,831
Net cash flows provided by non-capital financing activities	<u>885,640</u>	<u>6,000</u>	<u>(667,450)</u>	<u>224,190</u>	<u>3,742,635</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition and construction of capital assets	(227,128)	(1,436,687)	(1,601,305)	(3,265,120)	(6,328,635)
Transfers from other funds	-	-	-	-	3,058,949
Proceeds from sales of capital assets	-	-	154,171	154,171	38,786
Proceeds from escrow payment	-	-	10,000	10,000	-
Proceeds from federal and state aids	-	-	-	-	526,350
Rebates	-	-	30,498	30,498	-
Proceeds from advance from other funds	-	-	400,000	400,000	-
Payment on advance from other funds	-	-	(147,831)	(147,831)	-
Principal paid on long-term debt	-	(1,581,409)	(105,000)	(1,686,409)	-
Interest paid	-	(932,405)	(131,686)	(1,064,091)	-
Net cash flows used for capital and related financing activities	<u>(227,128)</u>	<u>(3,950,501)</u>	<u>(1,391,153)</u>	<u>(5,568,782)</u>	<u>(2,704,550)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest on investments	467	46,093	7	46,567	17,311
Redemption of investments	-	(46,093)	-	(46,093)	-
Net cash flows provided by investing activities	<u>467</u>	<u>-</u>	<u>7</u>	<u>474</u>	<u>17,311</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	<u>(119,605)</u>	<u>(2,260,937)</u>	<u>(1,688,454)</u>	<u>(4,068,996)</u>	<u>(1,228,141)</u>
CASH AND CASH EQUIVALENTS, BEGINNING	<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>
CASH AND CASH EQUIVALENTS, ENDING	<u>\$ 2,483,338</u>	<u>\$ 5,950,316</u>	<u>\$ 2,601,523</u>	<u>\$ 11,035,177</u>	<u>\$ 11,530,340</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, 2014

	Business-type Activities- Enterprise Funds			Total	Governmental Activities
	Hillview Health Care Center	Solid Waste	Nonmajor Enterprise Funds		Internal Service Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) FROM OPERATING ACTIVITIES					
Operating income (loss)	\$ (1,266,882)	\$ (470,014)	\$ 131,356	\$ (1,605,540)	\$ (5,617,028)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation expense	260,618	1,649,049	533,536	2,443,203	3,684,510
Amortization	-	535,691	-	535,691	-
Clay used for operations	-	182,331	-	182,331	-
(Increase) Decrease receivables	101,036	37,596	(312,878)	(174,246)	(296,541)
(Increase) Decrease due from other funds	-	-	-	-	(88,293)
(Increase) Decrease inventories and prepayments	(17,373)	983	178	(16,212)	(272,258)
(Increase) Decrease other assets	-	-	-	-	(25,958)
(Increase) Decrease retention deposit	-	-	-	-	941
Increase (Decrease) claims payable	-	-	-	-	(94,893)
Increase (Decrease) accounts payable and other current liabilities	73,573	134,693	3,470	211,736	67,784
Increase (Decrease) due to other funds	32,223	-	1,558	33,781	8,984
Increase (Decrease) compensated absences	38,221	7,117	12,922	58,260	(1,888)
Increase (Decrease) other post employment benefit obligation	-	-	-	-	351,103
Increase (Decrease) unearned revenue	-	4,050	-	4,050	-
Increase (Decrease) landfill closure cost liability	-	(397,932)	-	(397,932)	-
Total adjustments	488,298	2,153,578	238,786	2,880,662	3,333,491
Net cash flows provided by (used for) operating activities	\$ (778,584)	\$ 1,683,564	\$ 370,142	\$ 1,275,122	\$ (2,283,537)
RECONCILIATION OF CASH AND CASH EQUIVALENTS PER COMBINED STATEMENT OF CASH FLOWS TO STATEMENT OF NET POSITION					
Unrestricted, January 1, 2014	\$ 2,565,030	\$ 8,211,253	\$ 4,281,877	\$ 15,058,160	\$ 12,758,481
Restricted, January 1, 2014	37,913	-	8,100	46,013	-
Total	2,602,943	8,211,253	4,289,977	15,104,173	12,758,481
Net increase (decrease) in cash and cash equivalents	(119,605)	(2,260,937)	(1,688,454)	(4,068,996)	(1,228,141)
Total	<u>\$ 2,483,338</u>	<u>\$ 5,950,316</u>	<u>\$ 2,601,523</u>	<u>\$ 11,035,177</u>	<u>\$ 11,530,340</u>
Unrestricted, December 31, 2014	\$ 2,443,461	\$ 5,950,316	\$ 2,595,355	\$ 10,989,132	\$ 11,530,340
Restricted, December 31, 2014	39,877	-	6,168	46,045	-
Total	<u>\$ 2,483,338</u>	<u>\$ 5,950,316</u>	<u>\$ 2,601,523</u>	<u>\$ 11,035,177</u>	<u>\$ 11,530,340</u>

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

LA CROSSE COUNTY, WISCONSIN
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2014

	Agency Funds
ASSETS	
Cash and investments	\$ 711,764
TOTAL ASSETS	\$ 711,764
 LIABILITIES	
Accounts payable and other current liabilities	711,764
TOTAL LIABILITIES	\$ 711,764

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

NOTES TO BASIC FINANCIAL STATEMENTS



This Page Was Intentionally Left Blank

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

December 31, 2014

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, 2014

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, loans provided to residents throughout a thirteen-county area for the rehabilitation of their homes and down-payment assistance, 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, 2014

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, 2014

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 Trust Account– Accounts for the jail that is holding money in an agency capacity for inmates.

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, 2014

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, 2014

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, 2014

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, Regent Manor, Maplewood, Monarch Manor, 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 2014. 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, 2014

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 percentage 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, 2014

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, 2014

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. Since then, 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 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.

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

December 31, 2014

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; CDBG block grants; 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	\$ 23,890,348	\$ 25,303,368	Custodial credit risk
U.S. Treasury Notes	6,661,082	6,661,082	Interest rate risk, custodial credit risk
Treasury Inflation Protected Securities	2,085,966	2,085,966	Interest rate risk, custodial credit
U.S. Agency Securities	25,001,046	25,001,046	Interest rate risk, credit risk, custodial credit risk, concentration of credit risk
U.S. Small Business Administration Mortgages	1,050,584	1,050,584	Interest rate risk, credit risk, custodial credit risk, concentration of credit risk
State of Wisconsin Local Government Investment Pool	1,074,329	1,074,329	Interest rate risk, credit risk
Certificates of Deposit	2,000,000	2,000,000	Interest rate risk, credit risk, custodial credit risk, concentration of credit risk
Money Market Funds/ Cash Equivalents	2,732,886	2,732,886	Interest rate risk, credit risk
Petty Cash	6,222	-	N/A
Total Deposits and Investments	\$ 64,502,463	\$ 65,909,261	

Reconciliation to the Financial Statements

Per statement of net position	
Cash and investments-primary government	\$ 53,935,959
Cash and investments-component unit	132,077
Restricted cash and investments-primary government	9,703,081
Restricted cash and investments-component unit	19,582
Per statement of fiduciary net position	
Agency funds - cash and investments	711,764
Total cash and investments	\$ 64,502,463

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.

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 8/1/1985 there is no longer the overall guarantee of public funds by the State. The state will continue to pledge general purposes revenues under Wisconsin Statutes 20.144 for the payment of losses on public deposits until the balance of the appropriation is exhausted. Public investment of public units of government are insured as follows: all time and savings deposits (which include NOW accounts and money market deposit accounts) are added together and insured up to \$250,000, separately all demand deposit accounts are added together and insured up to \$250,000 by the FDIC. The State's Public Deposit Guarantee Fund, created under Chapter 34 of Wisconsin Statutes protects the depositing municipality against any losses of public funds up to \$400,000. Therefore, collateralization of funds over the insured amount at any one financial institution are 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.

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

December 31, 2014

NOTE 3 – CASH AND INVESTMENTS (CONTINUED)

The following deposit (which was over and above the \$650,000 deposit insurance) \$25,403,036 in County funds had the necessary collateral held in the County's name at a third party custodian, Bank of New York Mellon. All other County deposits at other depositories did not exceed the 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 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 the County's share of the LGIP's assets are reported at fair value.
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 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.

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

December 31, 2014

NOTE 3 – CASH AND INVESTMENTS (CONTINUED)

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	\$ 6,661,082	3/2015 - 12/2019	.37 - 2.18%
Treasury Inflation Protected Securities	2,085,966	4/2015-7/2015	.5 - 1.875%
U.S. Agency Securities			
Federal National Mortgage Association (FNMA)	8,832,996	3/2015 - 2/2043	.375-4.095%
Federal Home Loan Mortgage Corporation (FHLMC)	6,934,522	7/2022-2/2043	.875 - 4.095%
Government National Mortgage Association (GNMA)	2,265,786	1/2022-9/2043	1.625-2.625%
Federal Home Loan Bank Board (FHLB)	6,967,742	11/2015-9/2018	.5 - 2.94%
U.S. Small Business Administration Mortgages	1,050,584	6/2039	1.75%
State of Wisconsin Local Government Investment Pool	1,074,329	117 Days *	.09% **
Certificates of Deposit	2,000,000	2/2015	1.35%
Money Market Funds/ Cash Equivalents			
First American US Treasury MM (FOZXX)	893,317	39 Days *	.01% **
Federated Government Obligation Fund (GOIXX)	1,596,514	39 Days *	.01% **
BMO Government MM Fd Y 605 (MGYXX)	243,055	38 Days *	.01% **
Total Investments at Fair Value	\$ 40,605,893		

* Weighted average maturity 12/31/2014

** 30 Day average yield 12/31/2014

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, 2014

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	\$ 6,661,082	\$ 1,017,419	\$ 5,643,663	\$ -	\$ -
Treasury Inflation Protected Securities	2,085,966	2,085,966	-	-	-
U.S. Agency Securities					
Federal National Mortgage Association (FNMA)	3,033,274	786,186	2,247,088	-	-
Federal Home Loan Mortgage Corporation (FHLMC)	2,793,124	-	2,793,124	-	-
Federal National Mortgage Association ARM (FNMA) * (Reset periodically to 1.0 - 2.5% over corresponding index)					
Six Month Treasury Bill	4,951	-	4,951	-	-
Eleventh District Cost of Funds	113,714	-	42,858	25,051	45,805
National Cost of Funds	12,124	-	-	-	12,124
One Year Constant Maturity Treasury	4,258,311	-	4,466	23,307	4,230,538
12 Month Cumulative Average One Year CMT	856,942	-	-	-	856,942
Three Year Constant Maturity Treasury	44,418	-	7,083	-	37,335
One Year LIBOR	509,262	-	-	-	509,262
Federal Home Loan Mortgage Corporation ARM (FHLMC) * (Reset periodically to 1.0 - 2.5% over corresponding index)					
Six Month LIBOR	169,996	-	-	-	169,996
Eleventh District Cost of Funds	14,166	-	-	14,166	-
One Year Constant Maturity Treasury	3,580,749	-	-	-	3,580,749
Three Year Constant Maturity Treasury	10,583	-	-	-	10,583
Five Year Constant Maturity Treasury	2,629	-	-	-	2,629
One Year LIBOR	363,275	-	-	-	363,275
Government National Mortgage Association ARM (GNMA) * (Reset periodically to 1.0 - 2.5% over corresponding index)					
One Year Constant Maturity Treasury	2,265,786	-	-	70,732	2,195,054
Federal Home Loan Bank Board (FHLB)	6,967,742	701,127	6,266,615	-	-
U.S. Small Business Administration Mortgages	1,050,584	-	-	-	1,050,584
State of Wisconsin Local Government Investment Pool	1,074,329	1,074,329	-	-	-
Certificates of Deposit	2,000,000	2,000,000	-	-	-
Money Market Funds/ Cash Equivalents					
First American US Treasury MM (FOZXX)	893,317	893,317	-	-	-
Federated Government Obligation Fund (GOIXX)	1,596,514	1,596,514	-	-	-
BMO Government MM Fd Y 605	243,055	243,055	-	-	-
Total Investments at Fair Value	\$ 40,605,893	\$ 10,397,913	\$ 17,009,848	\$ 133,256	\$ 13,064,876

* 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, 2014), the average maturity has been between one to five years.

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

December 31, 2014

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)	\$ 8,832,996	AAA
Federal Home Loan Mortgage Corporation (FHLMC)	6,934,522	AAA
Government National Mortgage Association (GNMA)	2,265,786	N/A
Federal Home Loan Bank Board (FHLB)	6,967,742	AAA
U.S. Small Business Administration Mortgages	1,050,584	AAA
State of Wisconsin Local Government		
Investment Pool	1,074,329	Not Rated
Money Market Funds/ Cash Equivalents		
First American US Treasury MM (FOZXX)	893,317	AAAm
Federated Government Obligation Fund (GOIXX)	1,596,514	AAAm
BMO Government MM Fd Y 605	243,055	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 \$441,195 are held at the fund for Trustpoint Company in nominee name (La Crosse & Company).
2. U.S. Treasury Inflation Protected Securities totaling \$2,085,966 and U.S. Agency securities totaling \$19,771,553 are held for Dana Investment Advisors in Street name by US Bank for the benefit of La Crosse County.
3. Money market funds/Cash Equivalents (First American US Treasury Money Market) totaling \$893,317 are held for Dana Investment Advisors at the fund for the benefit of La Crosse County.
4. Money Market funds (Federated Government Obligation Fund –GOIXX) totaling \$1,155,319 are held at the fund for US Bank NA in nominee name (Band & Co.).
5. U.S. Treasuries totaling \$6,661,082 and U.S. Agency securities totaling \$5,229,493 are held at Marshall & Ilsley Trust Company NA in the name of La Crosse County.
6. Money Market funds (BMO Govt MM Fd Y 605) totaling \$243,055 are held at the fund for Marshall & Ilsley Trust Company NA in the name of La Crosse County.

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

December 31, 2014

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:

Issuer	Credit Risk	Fair Value
Certificates of Deposit	5%	\$ 2,000,000
U.S. Agency Securities		
Federal National Mortgage Association (FNMA)	22%	8,832,996
Federal Home Loan Mortgage Corporation (FHLMC)	17%	6,934,522
Federal Home Loan Bank Board (FHLB)	17%	6,967,742

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:

Issuer	Credit Risk	Fair Value
U.S. Agency Securities		
Federal National Mortgage Association (FNMA)	18%	\$ 1,582,618
Federal Home Loan Bank Board (FHLB)	18%	1,555,301

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:

Issuer	Credit Risk	Fair Value
U.S. Agency Securities		
Federal National Mortgage Association (FNMA)	25%	\$ 151,035
Federal Home Loan Bank Board (FHLB)	13%	80,129

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, 2014

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:

<u>Fund</u>	<u>Tax Certificates</u>	<u>Current Year Levy</u>	<u>Accounts</u>	<u>Inter- Governmental</u>	<u>Notes</u>	<u>Allowance for Uncollectible</u>	<u>Total</u>
General Fund	\$ 3,748,400	\$ 8,908,510	\$ 404,098	\$ 3,571,380	\$ -	\$ (125,146)	\$ 16,507,242
Human Services Fund	-	11,207,605	562,812	4,521,279	-	-	16,291,696
Debt Service Fund	-	4,622,786	-	-	-	-	4,622,786
Business Fund	-	-	-	1,410,219	1,864,926	-	3,275,145
Hillview Health Care Center	-	-	2,449,237	651,799	-	(314,000)	2,787,036
Solid Waste Fund	-	-	1,414,877	-	-	-	1,414,877
Nonmajor Governmental Funds	-	3,939,423	129,547	330,535	9,473	(5,000)	4,403,978
Nonmajor Proprietary Funds	-	131,700	230,614	394,720	-	(11,000)	746,034
Internal Service Fund	-	2,766,831	400,560	1,190,001	-	-	4,357,392
Total Receivables	<u>\$ 3,748,400</u>	<u>\$ 31,576,855</u>	<u>\$ 5,591,745</u>	<u>\$ 12,069,933</u>	<u>\$ 1,874,399</u>	<u>\$ (455,146)</u>	<u>\$ 54,406,186</u>

The receivables not expected to be collected within one year include the revolving loan fund notes of \$1,567,711 and the amount due from the Village of West Salem TIF district of \$1,154,724 held in the Business fund. Also in the General fund the amount due from the City of La Crosse TIF #10 in the amount of \$554,337. Within the Human service fund \$282,432 amount due from clients and a local provider. Finally, the Solid Waste Fund \$389,482 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 \$31,576,855 will be recognized during 2015.

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, 2014

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>January 1</u>	<u>Additions</u>	<u>Collections</u>	<u>Balance</u> <u>December 31</u>
2014	\$ -	\$ 2,640,150	\$ 1,289,381	\$ 1,350,769
2013	1,597,465	-	830,604	766,861
2012	859,654	-	419,504	440,150
2011	891,447	-	209,678	681,769
2010	391,423	-	130,300	261,123
2009	146,030	-	24,815	121,215
2008	114,452	-	9,704	104,748
2007	11,866	-	462	11,404
2006	9,284	-	1,574	7,710
2005	3,826	-	1,194	2,632
2004	95	-	76	19
2003	3	-	3	-
2002	3	-	3	-
	<u>\$ 4,025,548</u>	<u>\$ 2,640,150</u>	<u>\$ 2,917,298</u>	3,748,400
Less allowance for uncollectible				<u>(50,000)</u>
Net delinquent taxes receivable				<u>\$ 3,698,400</u>

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

	<u>Business</u> <u>Fund</u>	<u>Nonmajor</u> <u>Governmental</u> <u>Funds</u>	<u>Total</u>
Various revolving loan fund notes	\$ 1,864,926	\$ 9,473	\$ 1,874,399

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

December 31, 2014

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	\$ 3,004,114	\$ 630,768	\$ 2,560,586	\$ 1,074,296
Land	5,972,055	748,020	5,560	6,714,515
Total capital assets not being depreciated	<u>8,976,169</u>	<u>1,378,788</u>	<u>2,566,146</u>	<u>7,788,811</u>
Capital assets being depreciated:				
Land improvements	3,842,419	53,374	-	3,895,793
Buildings	70,832,155	44,223	-	70,876,378
Machinery and equipment	28,331,663	2,034,575	599,709	29,766,529
Infrastructure	95,653,229	7,189,959	39,400	102,803,788
Total capital assets being depreciated	<u>198,659,466</u>	<u>9,322,131</u>	<u>639,109</u>	<u>207,342,488</u>
Less accumulated depreciation for:				
Land improvements	2,142,145	155,863	-	2,298,008
Buildings	22,750,517	1,808,387	-	24,558,904
Machinery and equipment	19,270,842	1,742,597	556,904	20,456,535
Infrastructure	42,432,894	2,677,846	39,400	45,071,340
Total accumulated depreciation	<u>86,596,398</u>	<u>6,384,693</u>	<u>596,304</u>	<u>92,384,787</u>
Total capital assets being depreciated, net	<u>112,063,068</u>	<u>2,937,438</u>	<u>42,805</u>	<u>114,957,701</u>
Total capital assets, governmental activities, net	<u>\$ 121,039,237</u>	<u>\$ 4,316,226</u>	<u>\$ 2,608,951</u>	<u>\$ 122,746,512</u>

Depreciation expense was charged to functions as follows:

General Government	\$ 466,261
Public Safety	1,658,818
Public Works	3,684,510
Health and Human Services	305,293
Culture and Recreation	231,940
Conservation	37,871
Total depreciation expense	<u>\$ 6,384,693</u>

Construction in progress consists of the following projects:

General Fund	
Software development	\$ 245,531
Law enforcement building improvements	19,682
Park Improvements	144,589
County Highway Fund	
Road work	664,494
Total construction in progress governmental-type activities	<u>\$ 1,074,296</u>

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

December 31, 2014

NOTE 5 – CAPITAL ASSETS (CONTINUED)

Business-type Activities	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets, not being depreciated:				
Construction in progress	\$ 7,284,459	\$ 741,686	\$ 1,917,440	\$ 6,108,705
Land	987,506	-	40,206	947,300
Total capital assets not being depreciated	<u>8,271,965</u>	<u>741,686</u>	<u>1,957,646</u>	<u>7,056,005</u>
Capital assets being depreciated:				
Land improvements	26,537,896	2,821,640	7,822	29,351,714
Buildings	17,020,677	1,052,127	146,363	17,926,441
Machinery, equipment, and vehicles	9,769,505	295,569	236,912	9,828,162
Total capital assets being depreciated	<u>53,328,078</u>	<u>4,169,336</u>	<u>391,097</u>	<u>57,106,317</u>
Less accumulated depreciation for:				
Land improvements	21,431,005	1,597,521	4,697	23,023,829
Buildings	10,025,222	502,219	57,275	10,470,166
Machinery and equipment	7,662,319	343,463	210,744	7,795,038
Total accumulated depreciation	<u>39,118,546</u>	<u>2,443,203</u>	<u>272,716</u>	<u>41,289,033</u>
Total capital assets being depreciated, net	<u>14,209,532</u>	<u>1,726,133</u>	<u>118,381</u>	<u>15,817,284</u>
Total capital assets, business-type activities, net	<u>\$ 22,481,497</u>	<u>\$ 2,467,819</u>	<u>\$ 2,076,027</u>	<u>\$ 22,873,289</u>
Depreciation expense was charged to functions as follows:				
Hillview Health Care Center		\$ 260,618		
Solid Waste		1,649,049		
Apartments and assisted living facilities		503,596		
Household hazardous waste disposal services		29,940		
Total depreciation expense		<u>\$ 2,443,203</u>		

Construction in progress consists of the following projects:

Lakeview Nursing Home Facility Fund	
Campus project	\$ 912,614
Hillview Nursing Home	
Firewall construction	6,120
Solid Waste Fund	
Clay soil for construction	1,162,495
Future landfill cell construction	4,027,476
Total construction in progress business-type activities	<u>\$ 6,108,705</u>

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

December 31, 2014

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 2014, the amortization expense related to this contract was \$535,691 with the balance remaining of \$4,687,299.

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	\$ 63,405	\$ 43,412
Human Services Fund	-	32,381
Business Fund	-	13,395
Major Business-Type Funds		
Hillview Health Center	-	34,616
Nonmajor Governmental Funds		
Library	-	720
Aging	-	14,346
Nonmajor Business-Type Funds		
Hillview Terrace	-	1,566
Regent Manor	-	10,813
Maplewood CBRF	-	10,578
Monarch Manor		28,620
Internal Service Funds		
County Highway Fund	-	11,526
Workers Compensation Self Insurance	138,568	-
Total	\$ 201,973	\$ 201,973

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	\$ 1,611,866	\$ -
Business Fund	-	296,451
Nonmajor Business-Type Funds		
Regent Manor	-	173,817
Maplewood CBRF	-	188,158
Monarch Manor	-	757,440
Lakeview Nursing Home Facility	-	196,000
Total	\$ 1,611,866	\$ 1,611,866

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

December 31, 2014

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	\$ 669,717	\$ 3,536,395
Business Fund	16,415	-
Nonmajor Governmental Funds		
Library	13,125	-
Aging	22,966	-
Estate Donation Fund	-	17,216
Health Fund	14,743	-
Major Business-Type Funds		
Hillview Health Center	171,750	-
Solid Waste Fund	6,000	-
Nonmajor Business-Type Funds		
Robert G. Carroll Heights Apartments	750	-
Hillview Terrace	4,750	-
McIntosh Manor	-	50,475
Regent Manor	100,000	-
Maplewood CBRF	750	100,000
Monarch Manor	51,725	-
Household Hazardous Materials	3,250	-
Internal Service Funds		
County Highway Fund	3,565,612	-
Health Self Insurance	-	937,467
Total	<u>\$ 4,641,553</u>	<u>\$ 4,641,553</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, 2014

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	\$ 365,000	\$ -	\$ 45,000	\$ 320,000	\$ 50,000
(5) 2008B General Obligation Refunding Bonds	1,288,591	-	1,288,591	-	-
(6) 2009A General Obligation Bonds	17,000,000	-	870,000	16,130,000	895,000
(7) 2010 State Trust Fund Loan	5,824,778	-	256,488	5,568,290	268,029
(9) 2010B General Obligation Bonds	765,000	-	380,000	385,000	385,000
(10) 2010C General Obligation Refunding Bonds	3,590,000	-	330,000	3,260,000	335,000
(11) 2010D General Obligation Refunding Bonds	3,140,000	-	160,000	2,980,000	160,000
(12) 2011A General Obligation Bonds	1,145,000	-	380,000	765,000	380,000
(13) 2012A General Obligation Bonds	2,000,000	-	495,000	1,505,000	500,000
(14) 2013A General Obligation Bonds	5,245,000	-	-	5,245,000	540,000
(15) 2014A General Obligation Bonds	-	3,835,000	-	3,835,000	85,000
	40,363,369	3,835,000	4,205,079	39,993,290	3,598,029
Bond Premium	525,627	90,720	84,681	531,666	92,911
Total Governmental Activities General Obligation Debt					
(16) Compensated Absences *	40,888,996	3,925,720	4,289,760	40,524,956	3,690,940
(17) Post Employment Obligations	6,924,269	2,812,607	2,777,926	6,958,950	2,300,520
(18) Landfill Post-closure Care	826,056	456,099	104,996	1,177,159	-
(20) Note Payable State of Wisconsin	585,423	-	16,276	569,147	17,721
	-	325,000	-	325,000	39,692
Total Governmental Activities Long-term Liabilities	\$ 49,224,744	\$ 7,519,426	\$ 7,188,958	\$ 49,555,212	\$ 6,048,873

* Compensated absences includes \$215,727 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	\$ 2,740,000	\$ -	\$ 350,000	\$ 2,390,000	\$ 350,000
(2) 2006A General Obligation Bonds	6,515,000	-	505,000	6,010,000	535,000
(3) 2006B General Obligation Bonds	9,535,000	-	545,000	8,990,000	570,000
(5) 2008B General Obligation Refunding Bonds	181,409	-	181,409	-	-
(8) 2010A General Obligation Promissory Note	2,105,000	-	105,000	2,000,000	105,000
	21,076,409	-	1,686,409	19,390,000	1,560,000
Bond Discount	(151,161)	-	(13,051)	(138,110)	(13,051)
Total Business-type Activities General Obligation Debt					
(16) Compensated Absences	20,925,248	-	1,673,358	19,251,890	1,546,949
(19) Landfill Post-closure Care	511,175	569,435	511,175	569,435	569,435
	9,512,709	-	397,931	9,114,778	13,453
Total Business-type Activities Long-term Liabilities	\$ 30,949,132	\$ 569,435	\$ 2,582,464	\$ 28,936,103	\$ 2,129,837

LA CROSSE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2014

NOTE 8— LONG-TERM OBLIGATIONS (CONTINUED)

- (1) 2,390,000 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) 6,010,000 Principal due in annual installments ranging from \$535,000 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) 8,990,000 Principal due in annual installments ranging from \$570,000 to \$965,000; interest due semi-annually at 3.80% to 4.55%. Final installment is due October 1, 2026. This debt is being serviced by Sanitary Landfill fees.
- (4) 320,000 Principal due in annual installments ranging from \$50,000 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) - This debt was being serviced by Sanitary Landfill fees, Old Landfill cash, and Debt Service Fund.
- (6) 16,130,000 Principal and interest due in annual installments ranging from \$895,000 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) 5,568,290 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) 2,000,000 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) 385,000 Principal due in annual installments of \$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) 3,260,000 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 by the Debt Service Fund.
- (11) 2,980,000 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) 765,000 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) 1,505,000 Principal due in annual installments ranging from \$500,000 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.
- (15) 3,835,000 Principal due in annual installments ranging from \$85,000 to \$580,000; interest due semi-annually ranging from 2% to 2.5%. Final installment is due October 1, 2024. This debt is being serviced by the Debt Service Fund and Business Fund.

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

December 31, 2014

NOTE 8— LONG-TERM OBLIGATIONS (CONTINUED)

- (16) 7,528,385 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.
- (17) 1,177,159 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.
- (18) 569,147 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.
- (19) 9,114,778 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.
- (20) 325,000 Loan payable to the State of Wisconsin Department of Administration. Payments of \$992 per month, at zero percent interest, will be made to the State. This loan will be serviced by the Business Fund.

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

	<u>Governmental Activities</u>		<u>Business-type Activities</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2015	\$ 3,598,029	\$ 1,321,802	\$ 1,560,000	\$ 949,465
2016	3,639,437	1,248,230	1,645,000	877,045
2017	3,347,666	1,155,534	1,720,000	799,915
2018	2,945,835	1,063,090	1,795,000	716,825
2019	18,477,323	974,808	1,885,000	629,342
2020 - 2024	6,930,000	731,498	8,060,000	1,780,628
2025 - 2029	1,055,000	84,600	2,575,000	287,988
2030	-	-	150,000	8,400
	<u>\$ 39,993,290</u>	<u>\$ 6,579,562</u>	<u>\$ 19,390,000</u>	<u>\$ 6,049,608</u>

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

Equalized Value	\$ 8,428,637,800
Debt Margin Percentage	5%
Legal Debt Limit	421,431,890
Outstanding General Obligation Debt	\$ 59,383,290
Less Amount Available in the Debt Service Fund	<u>356,107</u>
	<u>59,027,183</u>
Legal Debt Margin	<u>\$ 362,404,707</u>

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

December 31, 2014

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	\$ 122,746,512	\$ 22,873,289
Less Outstanding Long-term Debt	(39,993,290)	(19,251,890)
Plus Noncapital Related Long-term Debt	4,330,000	6,554,359
Total net investment of capital assets	87,083,222	10,175,758
Restricted		
For elderly programs	349,234	-
For land records	273,531	-
For Business fund	2,497,051	-
For Human service programs	616,608	-
For Environmental programs	723,506	-
For Library programs	304,727	-
For Urban transportation	215,244	-
For Register of deeds	270,700	-
For other purposes	35,744	-
Total restricted	5,286,345	-
Unrestricted	32,214,430	11,984,666
Total Net Position	\$ 124,583,997	\$ 22,160,424

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, 2014

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, 2014

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	\$ 3,698,400	\$ -	\$ -	\$ -	\$ -	\$ 3,698,400
Advances	1,611,866	-	-	-	-	1,611,866
Inventory and prepaids	503,203	2,510	-	-	9,412	515,125
Total Nonspendable:	5,813,469	2,510	-	-	9,412	5,825,391
Restricted for:						
Post-closure costs	-	-	-	-	569,147	569,147
Register of deeds	270,700	-	-	-	-	270,700
Land record assessments	-	-	-	-	147,657	147,657
Special jail assessments	-	-	-	-	34,744	34,744
WREA Consortium	-	622,035	-	-	-	622,035
Economic development loans	-	-	-	797,332	-	797,332
Library	-	-	-	-	269,599	269,599
Library trust donations	-	-	-	-	27,008	27,008
Metropolitan planning	215,244	-	-	-	-	215,244
Helen Bader Caregiver grant	-	-	-	-	24,939	24,939
Transportation services	-	-	-	-	67,631	67,631
Environmental impact	723,506	-	-	-	-	723,506
Dog licenses	-	-	-	-	1,000	1,000
Subsequent year budget items	-	-	-	-	148,868	148,868
Carryforwards	-	-	-	-	16,134	16,134
Elderly programs	-	-	-	-	224,145	224,145
Debt service	-	-	280,020	-	-	280,020
Unspent bond proceeds	-	-	76,087	457,008	-	533,095
Total Restricted:	1,209,450	622,035	356,107	1,254,340	1,530,872	4,972,804
Committed for:						
Economic support	-	574,910	-	-	-	574,910
Park plat	10,436	-	-	-	-	10,436
Farm land development	27,420	-	-	-	-	27,420
Neshonoc improvements	82,088	-	-	-	-	82,088
Lakeview capital	891,041	-	-	-	-	891,041
Parks	4,727	-	-	-	-	4,727
Interest stabilization	210,901	-	-	-	-	210,901
Boat landing	384	-	-	-	-	384
Total Committed:	1,226,997	574,910	-	-	-	1,801,907
Assigned for:						
Subsequent year budget items	90,000	560,400	-	-	79,518	729,918
Carryforward projects	1,674,993	329,983	-	-	104,029	2,109,005
Purchase orders	11,553	-	-	-	-	11,553
Future computer loans	-	-	-	-	102,983	102,983
Old landfill projects	-	-	-	-	207,094	207,094
Elderly programs	-	-	-	-	251,878	251,878
Health programs	-	-	-	-	960,864	960,864
Human service programs	-	3,878,073	-	-	-	3,878,073
Total Assigned:	1,776,546	4,768,456	-	-	1,706,366	8,251,368
Unassigned	18,010,105	-	-	-	-	18,010,105
Total fund balances	\$ 28,036,567	\$ 5,967,911	\$ 356,107	\$ 1,254,340	\$ 3,246,650	\$ 38,861,575

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

December 31, 2014

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 55.1 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 \$210,901.

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 2014 are:

	Employee	Employer
General (including Teachers)	7.00%	7.00%
Executives & Elected Officials	7.75%	7.75%
Protective with Social Security	7.00%	10.10%
Protective without Social Security	7.00%	13.70%

The last three years of retirement information is summarized below.

	2014	2013	2012
Covered Payroll	\$ 49,049,387	\$ 48,685,153	\$ 47,745,484
Total Payroll	51,336,493	50,612,516	49,452,590
Total Contribution	6,959,682	6,552,762	5,713,339
Employer required contribution	3,600,586	3,314,231	2,893,277
Employer percentage of covered payroll	7.3%	6.8%	6.1%
Employee required contribution	3,359,096	3,238,531	2,820,062
Employee percentage of payroll	6.8%	6.7%	5.9%

All required contributions were made.

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

December 31, 2014

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. Final average earnings are 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	\$ 470,828
Interest on net OPEB obligation	33,042
Adjustment to annual required contribution	<u>(47,771)</u>
Annual OPEB cost	456,099
Contributions Made	<u>(104,996)</u>
Increase in Net OPEB Obligation	351,103
Net OPEB Obligation - Beginning of Year	<u>826,056</u>
Net OPEB Obligation - End of Year	<u>\$ 1,177,159</u>

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

December 31, 2014

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
12/31/2012	\$268,401	145.2%	\$508,412
12/31/2013	301,601	95.7%	826,056
12/31/2014	456,099	76.9%	1,177,159

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)	\$ 3,504,199
Actuarial Value of Plan Assets	-
Unfunded Actuarial Accrued Liability (UAAL)	<u>\$ 3,504,199</u>
Funded Ratio (Actuarial Value of Plan Assets / AAL)	0%
Covered Payroll	\$51,336,493
UAAL as a Percentage of Covered Payroll	6.83%

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, 2014 actuarial valuation, the entry age cost method was used; which is a change from the prior valuations which used the credit cost method. 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, 2013 actuarial valuation report were used for the mortality preretirement, post-retirement and post-disability, employee turnover and withdrawal, disablement, and retirement rates. All county employees may choose to remain on the group medical plan provided that the retiree self-pays 100% of the required premium equivalent rates. An assumption was made that 60% of all active County employees, regardless of classification, currently electing coverage would elect to remain on the County’s medical plan upon their retirement using their sick leave dollars. Furthermore, it was assumed that 30% of these retirees will self-pay 100% of their medical premium equivalent rates after the exhaustion of their unused sick leave dollars (if any) or upon their retirement. Thus, the additional value (implicit rate subsidy) resulting from 18% of active employees currently participating in the medical plan (30% of the 60% assumed to continue coverage upon retirement) was calculated and included in

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

December 31, 2014

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

the valuation. The market value method was used for asset valuation. The assumed investment rate of return was 4% (assuming inflation rate of 3%), the projected payroll increases was 3%, 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.

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 \$21,098,673 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	Claims Payable December 31
2013	\$ 1,624,029	\$ 17,958,433	\$ (18,059,385)	\$ 1,523,077
2014	1,523,077	14,621,268	(14,700,345)	1,444,000

The claims liabilities of \$1,444,000 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	Claims Payable December 31
2013	\$ 109,607	\$ 72,737	\$ (111,791)	\$ 70,553
2014	70,553	326,576	(158,238)	238,891

The claims liabilities of \$238,891 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.

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

December 31, 2014

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

Liability Self-Insurance Fund

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

The County pays annual premiums to WMMIC for its general insurance coverage and establishes a self-insured retention deposit for the payment of small claims. The self-insurance retention deposit provides coverage for up to a maximum of \$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:

	Percent Share
Eau Claire County	3.82%
City of Madison	15.24
Waukesha County	9.76
Brown County	7.07
Dane County	9.22
Outagamie County	5.99
Manitowoc County	5.49
Kenosha County	6.15
City of Eau Claire	3.20
Chippewa County	3.25
La Crosse County	3.53
City of La Crosse	1.28
Dodge County	3.89
St. Croix County	3.74
Rock County	4.68
Walworth County	5.15
Jefferson County	2.60
Marathon County	5.94
Total	100.00%

The County utilizes the Liability Self-Insurance Fund to account for this activity, and claims incurred during years when the County did not maintain general liability insurance coverage. The claims liability of \$696,807 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	Claims Payable December 31
2013	\$ 856,679	\$ 64,299	\$ (40,017)	\$ 880,961
2014	880,961	(152,818)	(31,336)	696,807

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 \$1,422,186.

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

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

December 31, 2014

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 \$1,630,775 in member assessments and has an outstanding payable to MVHS of \$129,914.

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

December 31, 2014

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 83% filled, the demolition landfill was closed in 2008, and the ash monofill landfill is 91% filled. The ash monofill landfill is expected to last until 2017 while the new landfill is currently expected to last until 2020. 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	\$ 10,757,558
Estimated costs expensed through December 31	<u>(9,114,778)</u>
Estimated costs of construction, closure, and postclosure care to be recognized in future years	<u>\$ 1,642,780</u>

The estimated total current cost of the landfill construction, closure and postclosure care of \$10,757,558 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 \$8,765,354 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 \$569,147 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 \$594,558 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, 2014

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.

As of December 31 the County was committed to a contract for engineering and construction of the Garland Street extension in the Business Park within the Village of West Salem in the amount of \$730,000. The amount of the contract still outstanding at December 31, 2014 was \$428,705.

As of December 31 the County was committed to a contract for the design of a new long-term care facility in the amount of \$852,762 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. The amount of the contract still outstanding at December 31, 2014 was \$153,497.

In 2014 the County approved the sale of the Lakeview Health Center property, including 15.63 acres of land for \$100,000. The County received a \$10,000 deposit, with the closing date scheduled within 30 days after the last patients have been moved to the new facilities; expected to be completed in the fall of 2016.

During 2011 the County received grant funding of \$4,500,000 from the State of Wisconsin which was used to extend a forgivable loan to a local business. Covenants of the loan included employment maintenance of 620 existing full-time jobs and creation of an additional twenty full-time positions by December 31, 2012 along with maintenance of these jobs through December 31, 2014. Based on performance related to these covenants the loan will be forgiven at a rate of \$7,031 plus accrued interest for each job maintained and created with maximum forgiveness to be \$4,500,000 plus interest. Compliance with the covenants included in the grant agreement are monitored by the State of Wisconsin. At December 31, the County had not received notification from the State of Wisconsin of compliance and/or default of the loan agreement. Based on the expectation of this loan being forgiven, it is not included as part of the statement of net position.

Subsequent to December 31, the County Board approved bids for the architectural, engineering and construction of the new Lakeview Campus long-term care facility for a total project cost not to exceed \$17,664,587.

Subsequent to December 31, the County sold the current administrative center for \$250,000 to a developer. The County will need to vacate the building by December 2016. The County purchased a building and adjacent parking lot located near the downtown campus for \$4,600,000 which will be used as the new administrative center. Plans are to begin renovations in the fall of 2015 with occupancy in December of 2016. The County also sold "Lot C" to another developer for \$1,000,000 which will be the site of a new housing, retail and office complex.

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

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

December 31, 2014

NOTE 17 – RELATED PARTY TRANSACTIONS (CONTINUED)

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	\$ 289,734
Additional rent for utilities, insurance, repairs and other facility related items	461,259
Personnel and related benefits	9,066,419

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 \$1,630,775 in member assessments and has an outstanding payable to MVHS of \$129,914. At December 31, MVHS owed La Crosse County \$289,734 for rent of the facility.

NOTE 18 – RESTATEMENT

In fiscal year 2011, a note receivable was recorded to reflect the issuances of a forgivable loan. The grant funds used to make the loan stipulated that if the loanee did not meet the requirements for forgiveness that the County would have to repay the grant amount back to the grantor. Therefore, it has been determined that the forgivable note receivable is more appropriately disclosed in the financial statements as a contingency rather than recorded as an outstanding receivable. This adjustment resulted in beginning net position for governmental activities being reduced by \$4,500,000.

	Governmental Activities
Net position, as reported	\$ 127,050,066
Prior period adjustment	<u>(4,500,000)</u>
Net position, as restated	<u>\$ 122,550,066</u>

NOTE 19 – 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. 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 implemented the requirements of this standard beginning with the year ending December 31, 2014. This implementation had no significant effect.

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

December 31, 2014

NOTE 19 – CHANGES IN ACCOUNTING PRINCIPLES (CONTINUED)

In 2013, the Governmental Accounting Standards Board issued Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*, an amendment to GASB Statement No. 68. 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, 2015.

REQUIRED SUPPLEMENTARY INFORMATION



This Page Was Intentionally Left Blank

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

Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 19,600,478	\$ 19,600,478	\$ 20,665,170	\$ 1,064,692
Intergovernmental revenues	6,444,826	6,673,229	6,674,713	1,484
Licenses and permits	534,850	534,850	701,077	166,227
Fines, forfeits and penalties	286,000	286,000	266,205	(19,795)
Public charges for services	2,491,325	2,491,325	2,321,574	(169,751)
Intergovernmental charges for services	1,476,173	1,476,173	1,486,690	10,517
Miscellaneous revenues	429,854	557,705	807,341	249,636
Total revenues	<u>31,263,506</u>	<u>31,619,760</u>	<u>32,922,770</u>	<u>1,303,010</u>
EXPENDITURES				
General government	11,658,771	11,661,072	11,235,079	425,993
Public safety	14,860,481	15,185,418	14,853,110	332,308
Health and human services	1,669,319	1,681,441	1,597,388	84,053
Culture, recreation and education	1,296,163	1,322,312	1,279,944	42,368
Conservation and development	2,232,449	2,401,518	2,198,666	202,852
Miscellaneous	897,422	881,767	113,370	768,397
Debt service	25,000	25,000	26,051	(1,051)
Capital outlay	1,410,000	2,870,622	1,358,114	1,512,508
Total expenditures	<u>34,049,605</u>	<u>36,029,150</u>	<u>32,661,722</u>	<u>3,367,428</u>
Excess (deficiency) of revenues over expenditures	<u>(2,786,099)</u>	<u>(4,409,390)</u>	<u>261,048</u>	<u>4,670,438</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	3,000,000	3,000,000	3,085,000	85,000
Sale of capital assets	19,950	19,950	660,404	640,454
Transfers in	700,268	700,268	669,717	(30,551)
Transfers out	(2,091,415)	(2,552,446)	(3,536,395)	(983,949)
Total other financing sources (uses)	<u>1,628,803</u>	<u>1,167,772</u>	<u>878,726</u>	<u>(289,046)</u>
Net change in fund balance *	<u>\$ (1,157,296)</u>	<u>\$ (3,241,618)</u>	<u>1,139,774</u>	<u>\$ 4,381,392</u>
FUND BALANCE, BEGINNING			<u>26,896,793</u>	
FUND BALANCE, ENDING			<u>\$ 28,036,567</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes	\$ 11,369,913	\$ 11,369,913	\$ 11,369,913	\$ -
Intergovernmental revenues	23,761,180	26,239,259	24,938,126	(1,301,133)
Public charges for services	1,590,130	1,580,888	1,497,449	(83,439)
Miscellaneous revenues	1,600	3,100	4,470	1,370
	<u>36,722,823</u>	<u>39,193,160</u>	<u>37,809,958</u>	<u>(1,383,202)</u>
EXPENDITURES				
Public safety	1,446,440	1,445,442	1,356,684	88,758
Health and human services	35,665,875	38,202,976	37,014,052	1,188,924
Capital outlay	78,740	300,505	43,885	256,620
	<u>37,191,055</u>	<u>39,948,923</u>	<u>38,414,621</u>	<u>1,534,302</u>
Net change in fund balance *	<u>\$ (468,232)</u>	<u>\$ (755,763)</u>	(604,663)	<u>\$ 151,100</u>
FUND BALANCE, BEGINNING			<u>6,572,574</u>	
FUND BALANCE, ENDING			<u>\$ 5,967,911</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		<u>(Negative)</u>
REVENUES				
Intergovernmental revenues	\$ 1,872,000	\$ 1,872,000	\$ 974,091	\$ (897,909)
Miscellaneous revenues	298,007	298,007	569,172	271,165
Total revenues	<u>2,170,007</u>	<u>2,170,007</u>	<u>1,543,263</u>	<u>(626,744)</u>
EXPENDITURES				
Conservation and development	2,478,852	2,762,852	1,306,783	1,456,069
Debt service	187,304	207,304	196,220	11,084
Total expenditures	<u>2,666,156</u>	<u>2,970,156</u>	<u>1,503,003</u>	<u>1,467,153</u>
Excess (deficiency) of revenues over expenditures	<u>(496,149)</u>	<u>(800,149)</u>	<u>40,260</u>	<u>840,409</u>
OTHER FINANCING SOURCES				
Sale of capital assets	23,608	23,608	-	(23,608)
Proceeds of long term debt	446,000	750,000	750,000	-
Bond premium	-	-	14,633	14,633
Transfers in	16,415	16,415	16,415	-
Total other financing sources	<u>486,023</u>	<u>790,023</u>	<u>781,048</u>	<u>(8,975)</u>
Net change in fund balance *	<u>\$ (10,126)</u>	<u>\$ (10,126)</u>	821,308	<u>\$ 831,434</u>
FUND BALANCE, BEGINNING			<u>433,032</u>	
FUND BALANCE, ENDING			<u>\$ 1,254,340</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, 2014

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, 2014

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%	51,336,493	4.27%
12/31/2014	1/1/2014	-	3,504,199	3,504,199	0%	51,336,493	6.83%

This Page Was Intentionally Left Blank

SUPPLEMENTARY INFORMATION



This Page Was Intentionally Left Blank

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, loans provided to residents throughout a thirteen-county area for the rehabilitation of their homes and down-payment assistance, 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, 2014

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
TAXES				
General property taxes	\$ 8,399,978	\$ 8,399,978	\$ 8,399,051	\$ (927)
Forest crop taxes	5,500	5,500	7,382	1,882
Interest on taxes	895,000	895,000	834,959	(60,041)
County sales tax	10,300,000	10,300,000	11,423,778	1,123,778
	<hr/>	<hr/>	<hr/>	<hr/>
Total taxes	19,600,478	19,600,478	20,665,170	1,064,692
INTERGOVERNMENTAL REVENUES				
State shared taxes	3,517,506	3,517,506	3,517,507	1
Utility tax from state	499,988	499,988	511,510	11,522
State aid - exempt computer	174,933	174,933	174,942	9
DNR aid in lieu of tax	13,500	13,500	33,791	20,291
DNR wildlife damage/claims program	12,000	12,000	9,666	(2,334)
Federal aid - law enforcement	10,400	10,400	9,698	(702)
State aid - emergency government	100,838	132,014	133,079	1,065
State aid - natural resources	1,264	1,264	-	(1,264)
State aid - snowmobile	34,225	34,225	114,390	80,165
State aid - land conservation	280,625	369,485	320,600	(48,885)
State aid - police training	24,500	113,691	28,036	(85,655)
State aid - law enforcement	45,200	49,925	79,675	29,750
State aid - energy	-	12,851	10,000	(2,851)
State aid - victim witness	105,924	105,924	103,882	(2,042)
State aid - courts	425,000	425,000	447,081	22,081
State aid - child support	955,409	957,009	886,431	(70,578)
State and federal aid - veterans	13,000	13,000	13,000	-
State and federal aid - MPO	230,514	230,514	281,425	50,911
	<hr/>	<hr/>	<hr/>	<hr/>
Total intergovernmental revenues	6,444,826	6,673,229	6,674,713	1,484

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

Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
LICENSES AND PERMITS				
Conservation license fees	\$ 600	\$ 600	\$ 468	\$ (132)
Permit revenue	297,250	297,250	446,570	149,320
Construction fees	36,000	36,000	37,570	1,570
Stormwater fees	4,000	4,000	2,893	(1,107)
Zoning fees	102,000	102,000	96,556	(5,444)
Cremation permits	95,000	95,000	117,020	22,020
	<hr/>	<hr/>	<hr/>	<hr/>
Total licenses and permits	534,850	534,850	701,077	166,227
	<hr/>	<hr/>	<hr/>	<hr/>
FINES, FORFEITS AND PENALTIES				
County ordinance fines	115,000	115,000	92,836	(22,164)
Penal fines for County	160,000	160,000	155,425	(4,575)
Section 125 cash forfeiture	-	-	6,699	6,699
Dog license penalty	11,000	11,000	11,245	245
	<hr/>	<hr/>	<hr/>	<hr/>
Total fines, forfeits and penalties	286,000	286,000	266,205	(19,795)
	<hr/>	<hr/>	<hr/>	<hr/>
PUBLIC CHARGES FOR SERVICES				
General County fees	108,150	108,150	101,706	(6,444)
Consolidated court cost, fees and charges	397,500	397,500	346,502	(50,998)
Family court counsel fees	13,000	13,000	12,818	(182)
Mediation	35,250	35,250	34,701	(549)
Register of deeds fees	760,000	760,000	783,430	23,430
Medical examiner fees	33,140	33,140	31,910	(1,230)
Prisoners board revenue	171,300	171,300	235,604	64,304
Law enforcement fees	303,500	303,500	272,680	(30,820)
Public health revenue	34,510	34,510	44,285	9,775
Park revenue	189,500	189,500	61,348	(128,152)
Parking lot revenue	100,000	100,000	103,135	3,135
UW Extension fees	2,000	2,000	1,885	(115)
County forest revenue	20,000	20,000	-	(20,000)
Non-metallic mining fees	33,428	33,428	32,148	(1,280)
Printing and duplicating revenue	27,150	27,150	22,045	(5,105)
La Crosse Area Planning Commission	60,842	60,842	60,842	-
Other public charges for services	202,055	202,055	176,535	(25,520)
	<hr/>	<hr/>	<hr/>	<hr/>
Total public charges for services	2,491,325	2,491,325	2,321,574	(169,751)
	<hr/>	<hr/>	<hr/>	<hr/>

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

Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
INTERGOVERNMENTAL CHARGES FOR SERVICES				
Data processing revenue	\$ 39,877	\$ 39,877	\$ 36,605	\$ (3,272)
Charges to other governments	12,500	12,500	5,518	(6,982)
Indirect cost revenue	1,412,796	1,412,796	1,427,350	14,554
Elections revenue	11,000	11,000	17,217	6,217
	<hr/>		<hr/>	
Total intergovernmental charges for services	1,476,173	1,476,173	1,486,690	10,517
	<hr/>		<hr/>	
MISCELLANEOUS REVENUES				
Rental income	233,069	233,069	241,551	8,482
Investment earnings	150,235	150,235	423,248	273,013
Insurance claims	1,000	1,000	4,946	3,946
Miscellaneous revenue	28,519	28,519	3,382	(25,137)
Donations	17,031	144,882	134,214	(10,668)
	<hr/>		<hr/>	
Total miscellaneous revenues	429,854	557,705	807,341	249,636
	<hr/>		<hr/>	
OTHER FINANCING SOURCES				
Proceeds of long-term debt	3,000,000	3,000,000	3,085,000	85,000
Sale of capital assets	19,950	19,950	660,404	640,454
Transfer in	700,268	700,268	669,717	(30,551)
	<hr/>		<hr/>	
Total other financing sources	3,720,218	3,720,218	4,415,121	694,903
	<hr/>		<hr/>	
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 34,983,724	\$ 35,339,978	\$ 37,337,891	\$ 1,997,913
	<hr/> <hr/>		<hr/> <hr/>	

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

Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT				
Consolidated courts	\$ 2,488,955	\$ 2,649,039	\$ 2,635,168	\$ 13,871
Corporation counsel	440,398	453,558	430,611	22,947
County board	307,389	307,389	282,361	25,028
County clerk	242,092	242,092	214,675	27,417
Elections	109,887	114,335	133,687	(19,352)
Family court commissioner	154,408	154,408	166,034	(11,626)
Mediation	199,998	199,998	200,296	(298)
Document and graphic services	43,674	43,674	49,068	(5,394)
Register of deeds	437,790	437,790	314,341	123,449
County administrator	272,430	272,430	267,261	5,169
Insurance	269,465	269,465	233,533	35,932
Information technology	2,233,057	2,295,482	2,195,864	99,618
Finance	986,853	841,289	822,608	18,681
Personnel	641,866	572,060	540,240	31,820
Retirees insurance	450,000	450,000	503,910	(53,910)
Unemployment compensation	25,000	25,000	29,783	(4,783)
External accounting and auditing	31,489	31,489	31,379	110
Treasurer	223,735	226,186	207,694	18,492
Victim-witness service	216,904	217,834	210,230	7,604
Section 125 administrative costs	11,500	11,500	8,940	2,560
District attorney	703,270	708,135	680,368	27,767
Medical examiner	224,051	184,663	214,835	(30,172)
County wellness programs	224,673	238,569	198,192	40,377
Administrative center	423,923	418,723	363,987	54,736
Property management	295,964	295,964	300,014	(4,050)
	<hr/>	<hr/>	<hr/>	<hr/>
Total general government	11,658,771	11,661,072	11,235,079	425,993
PUBLIC SAFETY				
Emergency government	97,722	128,836	114,519	14,317
Central dispatch	2,429,619	2,458,621	2,407,008	51,613
SARA hazardous materials	95,603	95,665	96,945	(1,280)
Jail and court services	6,525,917	6,716,059	6,551,642	164,417
Law enforcement	4,531,820	4,574,979	4,578,592	(3,613)
Courthouse and law enforcement center	1,179,800	1,211,258	1,104,404	106,854
	<hr/>	<hr/>	<hr/>	<hr/>
Total public safety	14,860,481	15,185,418	14,853,110	332,308

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

Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
HEALTH AND HUMAN SERVICES				
Office building and detention center	\$ 450,032	\$ 455,232	\$ 422,980	\$ 32,252
Residential house	500	4,033	372	3,661
Veterans service officer	227,971	227,971	228,637	(666)
Veterans relief	21,020	21,020	19,424	1,596
Veterans mentor program	-	-	2,234	2,234
Child support	969,796	973,185	923,741	49,444
	<hr/>	<hr/>	<hr/>	<hr/>
Total health and human services	1,669,319	1,681,441	1,597,388	84,053
	<hr/>	<hr/>	<hr/>	<hr/>
CULTURE, RECREATION AND EDUCATION				
University extension	446,991	466,140	399,356	66,784
Wisconsin nutrition education program	3,997	3,997	2,330	(1,667)
Historical society	25,000	25,000	25,000	-
Historical sites	2,340	2,340	1,890	450
Winding rivers library system	18,821	18,821	18,821	-
Parks	799,014	806,014	832,547	(26,533)
	<hr/>	<hr/>	<hr/>	<hr/>
Total culture, recreation, and education	1,296,163	1,322,312	1,279,944	42,368
	<hr/>	<hr/>	<hr/>	<hr/>
CONSERVATION AND DEVELOPMENT				
Land conservation	800,598	893,458	788,251	105,207
Economic development	315,851	351,155	272,986	78,169
Metropolitan Planning Organization	290,500	295,500	341,730	(46,230)
Park Plaza property	2,625	38,530	414	38,116
Harbor Commission Project	17,925	17,925	1,391	16,534
Zoning	804,950	804,950	793,894	11,056
	<hr/>	<hr/>	<hr/>	<hr/>
Total conservation and development	2,232,449	2,401,518	2,198,666	202,852
	<hr/>	<hr/>	<hr/>	<hr/>
MISCELLANEOUS				
Nondepartmental	306,410	98,234	113,370	(15,136)
Contingency	591,012	783,533	-	783,533
	<hr/>	<hr/>	<hr/>	<hr/>
Total miscellaneous	897,422	881,767	113,370	768,397
	<hr/>	<hr/>	<hr/>	<hr/>

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

Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
DEBT SERVICE				
Bond issue costs	\$ 25,000	\$ 25,000	\$ 26,051	\$ (1,051)
Total debt service	25,000	25,000	26,051	(1,051)
CAPITAL OUTLAY				
General government	996,500	1,375,168	418,515	956,653
Public Safety	166,000	346,389	205,469	140,920
Health and human services	-	33,689	1,429	32,260
Culture, recreation, and education	247,500	615,376	232,701	382,675
Conservation and development	-	500,000	500,000	-
Total capital outlay	1,410,000	2,870,622	1,358,114	1,512,508
OTHER FINANCING USES				
Transfers out:				
Business Fund	16,415	16,415	16,415	-
Health	-	14,743	14,743	-
Highway	2,075,000	2,521,288	3,505,237	(983,949)
Total other financing uses	2,091,415	2,552,446	3,536,395	(983,949)
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 36,141,020	\$ 38,581,596	\$ 36,198,117	\$ 2,383,479

**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, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
CONSOLIDATED COURTS				
REVENUES				
Taxes:				
Property taxes	\$ 1,385,455	\$ 1,385,455	\$ 1,385,455	\$ -
Intergovernmental revenues:				
State Aid-Courts	425,000	425,000	447,081	22,081
Fines, Forfeits and penalties:				
County ordinance fines	95,000	95,000	72,556	(22,444)
Penal fines for County	160,000	160,000	155,425	(4,575)
Public charges for services:				
General County fees	71,000	71,000	62,183	(8,817)
Consolidated court costs, fees, and charges	352,500	352,500	304,703	(47,797)
Total revenues	<u>2,488,955</u>	<u>2,488,955</u>	<u>2,427,403</u>	<u>(61,552)</u>
EXPENDITURES				
General government:				
Consolidated courts	2,488,955	2,649,039	2,635,168	13,871
Capital Outlay	60,000	129,729	122,430	7,299
Total expenditures	<u>2,548,955</u>	<u>2,778,768</u>	<u>2,757,598</u>	<u>21,170</u>
Net recovery (use) of fund balance for Consolidated Courts	<u>\$ (60,000)</u>	<u>\$ (289,813)</u>	(330,195)	<u>\$ (40,382)</u>
COUNTY BOARD				
REVENUES				
Taxes:				
Property taxes	\$ 307,389	\$ 307,389	\$ 307,389	\$ -
Total revenues	<u>307,389</u>	<u>307,389</u>	<u>307,389</u>	<u>-</u>
EXPENDITURES				
General government:				
County board	307,389	307,389	282,361	25,028
Total expenditures	<u>307,389</u>	<u>307,389</u>	<u>282,361</u>	<u>25,028</u>
Net recovery (use) of fund balance for County Board	<u>\$ -</u>	<u>\$ -</u>	25,028	<u>\$ 25,028</u>
COUNTY CLERK				
REVENUES				
Taxes:				
Property taxes	\$ 197,882	\$ 197,882	\$ 197,882	\$ -
Licenses and permits:				
Conservation license fees	600	600	468	(132)
Fines, Forfeits and penalties:				
Dog license penalty	11,000	11,000	11,245	245
Public charges for services:				
General County fees	32,300	32,300	34,905	2,605
Other public charges for services	310	310	344	34
Total revenues	<u>242,092</u>	<u>242,092</u>	<u>244,844</u>	<u>2,752</u>
EXPENDITURES				
General government:				
County Clerk	242,092	242,092	214,675	27,417
Total expenditures	<u>242,092</u>	<u>242,092</u>	<u>214,675</u>	<u>27,417</u>
Net recovery (use) of fund balance for County Clerk	<u>\$ -</u>	<u>\$ -</u>	30,169	<u>\$ 30,169</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
ELECTIONS				
REVENUES				
Taxes:				
Property taxes	\$ 98,862	\$ 98,862	\$ 98,862	\$ -
Public charges for services:				
Other public charges for services	25	25	8	(17)
Intergovernmental Charges for services:				
Elections revenue	11,000	11,000	17,217	6,217
Total revenues	<u>109,887</u>	<u>109,887</u>	<u>116,087</u>	<u>6,200</u>
EXPENDITURES				
General government:				
Elections	109,887	114,335	133,687	(19,352)
Total expenditures	<u>109,887</u>	<u>114,335</u>	<u>133,687</u>	<u>(19,352)</u>
Net recovery (use) of fund balance for Elections	<u>\$ -</u>	<u>\$ (4,448)</u>	(17,600)	<u>\$ (13,152)</u>
FAMILY COURT COMMISSIONER				
REVENUES				
Taxes:				
Property taxes	\$ 141,048	\$ 141,048	\$ 141,048	\$ -
Public charges for services:				
Family court counsel fees	13,000	13,000	12,818	(182)
Miscellaneous revenues:				
Miscellaneous revenues	360	360	436	76
Total revenues	<u>154,408</u>	<u>154,408</u>	<u>154,302</u>	<u>(106)</u>
EXPENDITURES				
General government:				
Family court commissioner	154,408	154,408	166,034	(11,626)
Total expenditures	<u>154,408</u>	<u>154,408</u>	<u>166,034</u>	<u>(11,626)</u>
Net recovery (use) of fund balance for Family Court Commissioner	<u>\$ -</u>	<u>\$ -</u>	(11,732)	<u>\$ (11,732)</u>
DOCUMENT AND GRAPHIC SERVICES				
REVENUES				
Taxes:				
Property taxes	\$ 18,674	\$ 18,674	\$ 18,674	\$ -
Public charges for services:				
Printing and duplicating revenue	25,000	25,000	17,809	(7,191)
Total revenues	<u>43,674</u>	<u>43,674</u>	<u>36,483</u>	<u>(7,191)</u>
EXPENDITURES				
General government:				
Document and graphic services	43,674	43,674	49,068	(5,394)
Capital Outlay	-	93	-	93
Total expenditures	<u>43,674</u>	<u>43,767</u>	<u>49,068</u>	<u>(5,301)</u>
Net recovery (use) of fund balance for Document and Graphic Services	<u>\$ -</u>	<u>\$ (93)</u>	(12,585)	<u>\$ (12,492)</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, 2014

	<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:				
(1) Property taxes	\$ (376,519)	\$ (376,519)	\$ (376,519)	\$ -
Public charges for services:				
Register of deeds fees	760,000	760,000	783,430	23,430
Total revenues	<u>383,481</u>	<u>383,481</u>	<u>406,911</u>	<u>23,430</u>
EXPENDITURES				
General government:				
Register of deeds	437,790	437,790	314,341	123,449
Total expenditures	<u>437,790</u>	<u>437,790</u>	<u>314,341</u>	<u>123,449</u>
Net recovery (use) of fund balance for Register of Deeds	<u>\$ (54,309)</u>	<u>\$ (54,309)</u>	92,570	<u>\$ 146,879</u>
MEDIATION				
REVENUES				
Taxes:				
Property taxes	\$ 164,748	\$ 164,748	\$ 164,748	\$ -
Public charges for services:				
Mediation fees	35,250	35,250	34,701	(549)
Total revenues	<u>199,998</u>	<u>199,998</u>	<u>199,449</u>	<u>(549)</u>
EXPENDITURES				
General government:				
Mediation	199,998	199,998	200,296	(298)
Total expenditures	<u>199,998</u>	<u>199,998</u>	<u>200,296</u>	<u>(298)</u>
Net recovery (use) of fund balance for Mediation	<u>\$ -</u>	<u>\$ -</u>	(847)	<u>\$ (847)</u>
COUNTY ADMINISTRATOR				
REVENUES				
Taxes:				
Property taxes	\$ 272,430	\$ 272,430	\$ 272,430	\$ -
Total revenues	<u>272,430</u>	<u>272,430</u>	<u>272,430</u>	<u>-</u>
EXPENDITURES				
General government:				
County Administrator	272,430	272,430	267,261	5,169
Total expenditures	<u>272,430</u>	<u>272,430</u>	<u>267,261</u>	<u>5,169</u>
Net recovery (use) of fund balance for Administrator	<u>\$ -</u>	<u>\$ -</u>	5,169	<u>\$ 5,169</u>
CORPORATION COUNSEL				
REVENUES				
Taxes:				
Property taxes	\$ 440,398	\$ 440,398	\$ 440,398	\$ -
Public charges for services:				
Other public charges for services	-	-	116	116
Total revenues	<u>440,398</u>	<u>440,398</u>	<u>440,514</u>	<u>116</u>
EXPENDITURES				
General government:				
Corporation counsel	440,398	453,558	430,611	22,947
Total expenditures	<u>440,398</u>	<u>453,558</u>	<u>430,611</u>	<u>22,947</u>
Net recovery (use) of fund balance for Corporation Counsel	<u>\$ -</u>	<u>\$ (13,160)</u>	9,903	<u>\$ 23,063</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
CHILD SUPPORT ENFORCEMENT REVENUES				
Taxes:				
Property taxes	\$ 85,174	\$ 85,174	\$ 85,174	\$ -
Intergovernmental revenues:				
State aid-child support	866,782	868,382	827,937	(40,445)
Public charges for services:				
Public health revenue	17,840	17,840	15,170	(2,670)
Total revenues	<u>969,796</u>	<u>971,396</u>	<u>928,281</u>	<u>(43,115)</u>
EXPENDITURES				
Health and human services:				
Child Support	969,796	973,185	923,741	49,444
Total expenditures	<u>969,796</u>	<u>973,185</u>	<u>923,741</u>	<u>49,444</u>
Net recovery (use) of fund balance for Child Support	<u>\$ -</u>	<u>\$ (1,789)</u>	4,540	<u>\$ 6,329</u>
LAND CONSERVATION REVENUES				
Taxes:				
Property taxes	\$ 410,745	\$ 410,745	\$ 410,745	\$ -
Intergovernmental revenues:				
State Aid-land conservation	280,625	369,485	320,600	(48,885)
Licenses and permits:				
Storm water fees	4,000	4,000	2,893	(1,107)
Public charges for services:				
Construction fees	36,000	36,000	37,570	1,570
County forest revenue	20,000	20,000	-	(20,000)
Non-metallic mining fees	16,728	16,728	16,074	(654)
Intergovernmental Charges for services:				
Charges to other governments	12,500	12,500	5,518	(6,982)
Total revenues	<u>780,598</u>	<u>869,458</u>	<u>793,400</u>	<u>(76,058)</u>
EXPENDITURES				
Conservation and development:				
Land conservation	800,598	893,458	788,251	105,207
Total expenditures	<u>800,598</u>	<u>893,458</u>	<u>788,251</u>	<u>105,207</u>
Net recovery (use) of fund balance for Land Conservation	<u>\$ (20,000)</u>	<u>\$ (24,000)</u>	5,149	<u>\$ 29,149</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, 2014

	<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	\$ 426,546	\$ 426,546	\$ 426,546	\$ -
Intergovernmental revenues:				
DNR wildlife damage/claims program	12,000	12,000	9,666	(2,334)
State aid-natural resources	1,264	1,264	-	(1,264)
Licenses and permits:				
Permit revenue	50	50	-	(50)
Public charges for services:				
UW Extension fees	2,000	2,000	1,885	(115)
Printing and duplicating revenue	2,000	2,000	3,978	1,978
Miscellaneous revenues:				
Donations	3,131	3,131	1,130	(2,001)
Total revenues	<u>446,991</u>	<u>446,991</u>	<u>443,205</u>	<u>(3,786)</u>
EXPENDITURES				
Culture, Recreation and Education:				
University extension	446,991	466,140	399,356	66,784
Total expenditures	<u>446,991</u>	<u>466,140</u>	<u>399,356</u>	<u>66,784</u>
Net recovery (use) of fund balance for University Extension	<u>\$ -</u>	<u>\$ (19,149)</u>	43,849	<u>\$ 62,998</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	2,330	1,667
Total expenditures	<u>3,997</u>	<u>3,997</u>	<u>2,330</u>	<u>1,667</u>
Net recovery (use) of fund balance for WI Nutrition Education Program	<u>\$ -</u>	<u>\$ -</u>	1,667	<u>\$ 1,667</u>
INFORMATION TECHNOLOGY				
REVENUES				
Taxes:				
Property taxes	\$ 2,208,380	\$ 2,208,380	\$ 2,208,380	\$ -
Intergovernmental Charges for services:				
Data processing revenue	39,877	39,877	36,605	(3,272)
Miscellaneous revenues:				
Miscellaneous revenues	-	-	1,875	1,875
Total revenues	<u>2,248,257</u>	<u>2,248,257</u>	<u>2,246,860</u>	<u>(1,397)</u>
EXPENDITURES				
General government:				
Information technology	2,233,057	2,295,482	2,195,864	99,618
Capital Outlay	80,700	96,800	84,608	12,192
Total expenditures	<u>2,313,757</u>	<u>2,392,282</u>	<u>2,280,472</u>	<u>111,810</u>
Net recovery (use) of fund balance for Information Technology	<u>\$ (65,500)</u>	<u>\$ (144,025)</u>	(33,612)	<u>\$ 110,413</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, 2014

	<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	\$ 983,553	\$ 983,553	\$ 983,553	\$ -
Public charges for services:				
Other public charges for services	3,300	3,300	3,026	(274)
Total revenues	<u>986,853</u>	<u>986,853</u>	<u>986,579</u>	<u>(274)</u>
EXPENDITURES				
General government:				
Finance	986,853	841,289	822,608	18,681
Total expenditures	<u>986,853</u>	<u>841,289</u>	<u>822,608</u>	<u>18,681</u>
Net recovery (use) of fund balance for Finance	<u>\$ -</u>	<u>\$ 145,564</u>	163,971	<u>\$ 18,407</u>
PERSONNEL				
REVENUES				
Taxes:				
Property taxes	\$ 641,866	\$ 641,866	\$ 641,866	\$ -
Public charges for services:				
Other public charges for services	-	-	48	48
Total revenues	<u>641,866</u>	<u>641,866</u>	<u>641,914</u>	<u>48</u>
EXPENDITURES				
General government:				
Personnel	641,866	572,060	540,240	31,820
Total expenditures	<u>641,866</u>	<u>572,060</u>	<u>540,240</u>	<u>31,820</u>
Net recovery (use) of fund balance for Personnel	<u>\$ -</u>	<u>\$ 69,806</u>	101,674	<u>\$ 31,868</u>
RETIREES INSURANCE				
REVENUES				
Taxes:				
Property taxes	\$ 250,000	\$ 250,000	\$ 250,000	\$ -
Total revenues	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>-</u>
EXPENDITURES				
General government:				
Retirees insurance	450,000	450,000	503,910	(53,910)
Total expenditures	<u>450,000</u>	<u>450,000</u>	<u>503,910</u>	<u>(53,910)</u>
Net recovery (use) of fund balance for Retirees Insurance	<u>\$ (200,000)</u>	<u>\$ (200,000)</u>	(253,910)	<u>\$ (53,910)</u>
HISTORICAL SOCIETIES AND SITES				
REVENUES				
Taxes:				
Property taxes	\$ 27,340	\$ 27,340	\$ 27,340	\$ -
Total revenues	<u>27,340</u>	<u>27,340</u>	<u>27,340</u>	<u>-</u>
EXPENDITURES				
Culture, Recreation and Education:				
Historical societies	25,000	25,000	25,000	-
Historical sites	2,340	2,340	1,890	450
Total expenditures	<u>27,340</u>	<u>27,340</u>	<u>26,890</u>	<u>450</u>
Net recovery (use) of fund balance for Historical Societies and Sites	<u>\$ -</u>	<u>\$ -</u>	450	<u>\$ 450</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
HARBOR COMMISSION				
REVENUES				
Miscellaneous revenues:				
Rental income	\$ 16,875	\$ 16,875	\$ 17,586	\$ 711
Miscellaneous revenues	525	525	290	(235)
Total revenues	<u>17,400</u>	<u>17,400</u>	<u>17,876</u>	<u>476</u>
EXPENDITURES				
Conservation and development:				
Harbor Commission Project	17,400	17,400	1,391	16,009
Total expenditures	<u>17,400</u>	<u>17,400</u>	<u>1,391</u>	<u>16,009</u>
Net recovery (use) of fund balance for Harbor Commission	<u>\$ -</u>	<u>\$ -</u>	16,485	<u>\$ 16,485</u>
ECONOMIC DEVELOPMENT COMMISSION				
REVENUES				
Public charges for services:				
Other public charges for services	1,920	1,920	1,112	(808)
Miscellaneous revenues:				
Donations	-	125,000	125,000	-
Total revenues	<u>1,920</u>	<u>126,920</u>	<u>126,112</u>	<u>(808)</u>
EXPENDITURES				
Conservation and development:				
Economic development	315,851	351,155	272,986	78,169
Capital Outlay	-	500,000	500,000	-
Total expenditures	<u>315,851</u>	<u>851,155</u>	<u>772,986</u>	<u>78,169</u>
Net recovery (use) of fund balance for Economic Development Comm.	<u>\$ (313,931)</u>	<u>\$ (724,235)</u>	(646,874)	<u>\$ 77,361</u>
WINDING RIVERS LIBRARY SYSTEM				
REVENUES				
Taxes:				
Property taxes	\$ 18,821	\$ 18,821	\$ 18,821	\$ -
Total revenues	<u>18,821</u>	<u>18,821</u>	<u>18,821</u>	<u>-</u>
EXPENDITURES				
Culture, Recreation and Education:				
Winding rivers library system	18,821	18,821	18,821	-
Total expenditures	<u>18,821</u>	<u>18,821</u>	<u>18,821</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, 2014

	<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:				
(2) Property taxes	\$ (674,615)	\$ (674,615)	\$ (674,615)	\$ -
Interest on taxes	895,000	895,000	834,959	(60,041)
Public charges for services:				
General County fees	1,600	1,600	776	(824)
Total revenues	<u>221,985</u>	<u>221,985</u>	<u>161,120</u>	<u>(60,865)</u>
EXPENDITURES				
General government:				
Treasurer	223,735	226,186	207,694	18,492
Total expenditures	<u>223,735</u>	<u>226,186</u>	<u>207,694</u>	<u>18,492</u>
Excess (deficiency) of revenues over expenditures	(1,750)	(4,201)	(46,574)	(42,373)
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	1,750	1,750	8,498	6,748
Total other financing sources (uses)	<u>1,750</u>	<u>1,750</u>	<u>8,498</u>	<u>6,748</u>
Net recovery (use) of fund balance for Treasurer	<u>\$ -</u>	<u>\$ (2,451)</u>	(38,076)	<u>\$ (35,625)</u>
VICTIM WITNESS SERVICE				
REVENUES				
Taxes:				
Property taxes	\$ 90,980	\$ 90,980	\$ 90,980	\$ -
Intergovernmental revenues:				
State aid-victim witness	105,924	105,924	103,882	(2,042)
Total revenues	<u>196,904</u>	<u>196,904</u>	<u>194,862</u>	<u>(2,042)</u>
EXPENDITURES				
General government:				
Victim witness service	216,904	217,834	210,230	7,604
Total expenditures	<u>216,904</u>	<u>217,834</u>	<u>210,230</u>	<u>7,604</u>
Net recovery (use) of fund balance for Victim Witness Services	<u>\$ (20,000)</u>	<u>\$ (20,930)</u>	(15,368)	<u>\$ 5,562</u>
DISTRICT ATTORNEY PROSECUTION				
REVENUES				
Taxes:				
Property taxes	\$ 638,120	\$ 638,120	\$ 638,120	\$ -
Fines, Forfeits and penalties:				
County ordinance fines	20,000	20,000	20,280	280
Public charges for services:				
Consolidated court costs, fees, and charges	45,000	45,000	41,799	(3,201)
Printing and duplicating revenue	150	150	258	108
Total revenues	<u>703,270</u>	<u>703,270</u>	<u>700,457</u>	<u>(2,813)</u>
EXPENDITURES				
General government:				
District attorney	703,270	708,135	680,368	27,767
Total expenditures	<u>703,270</u>	<u>708,135</u>	<u>680,368</u>	<u>27,767</u>
Net recovery (use) of fund balance for District Attorney Prosecution	<u>\$ -</u>	<u>\$ (4,865)</u>	20,089	<u>\$ 24,954</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, 2014

	<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	\$ 95,909	\$ 95,909	\$ 95,909	\$ -
Licenses and permits:				
Cremation permits	95,000	95,000	117,020	22,020
Public charges for services:				
Medical examiner fees	33,140	33,140	31,910	(1,230)
Total revenues	<u>224,049</u>	<u>224,049</u>	<u>244,839</u>	<u>20,790</u>
EXPENDITURES				
General government:				
Medical examiner	224,051	184,663	214,835	(30,172)
Capital Outlay	-	32,000	32,268	(268)
Total expenditures	<u>224,051</u>	<u>216,663</u>	<u>247,103</u>	<u>(30,440)</u>
Net recovery (use) of fund balance for Medical Examiner	<u>\$ (2)</u>	<u>\$ 7,386</u>	(2,264)	<u>\$ (9,650)</u>
OCCUPATIONAL HEALTH				
REVENUES				
Public charges for services:				
Public health revenue	\$ 16,670	\$ 16,670	\$ 29,115	\$ 12,445
Miscellaneous revenues:				
Donations	9,000	9,000	-	(9,000)
Total revenues	<u>25,670</u>	<u>25,670</u>	<u>29,115</u>	<u>3,445</u>
EXPENDITURES				
General government:				
County wellness programs	224,673	238,569	198,192	40,377
Total expenditures	<u>224,673</u>	<u>238,569</u>	<u>198,192</u>	<u>40,377</u>
Excess (deficiency) of revenues over expenditures	(199,003)	(212,899)	(169,077)	43,822
OTHER FINANCING SOURCES (USES)				
Transfers in	199,003	199,003	169,077	(29,926)
Total other financing sources (uses)	<u>199,003</u>	<u>199,003</u>	<u>169,077</u>	<u>13,896</u>
Net recovery (use) of fund balance for Occupational Health	<u>\$ -</u>	<u>\$ (13,896)</u>	-	<u>\$ 13,896</u>
VETERANS SERVICE OFFICER				
REVENUES				
Taxes:				
Property taxes	\$ 214,971	\$ 214,971	\$ 214,971	\$ -
Intergovernmental revenues:				
State and federal aid-veterans	13,000	13,000	13,000	-
Total revenues	<u>227,971</u>	<u>227,971</u>	<u>227,971</u>	<u>-</u>
EXPENDITURES				
Health and human services:				
Veterans service officer	227,971	227,971	228,637	(666)
Total expenditures	<u>227,971</u>	<u>227,971</u>	<u>228,637</u>	<u>(666)</u>
Net recovery (use) of fund balance for Veterans Service Officer	<u>\$ -</u>	<u>\$ -</u>	(666)	<u>\$ (666)</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
VETERANS RELIEF				
REVENUES				
Taxes:				
Property taxes	\$ 21,020	\$ 21,020	\$ 21,020	\$ -
Miscellaneous revenues:				
Donations	-	-	547	547
Total revenues	<u>21,020</u>	<u>21,020</u>	<u>21,567</u>	<u>547</u>
EXPENDITURES				
Health and human services:				
Veterans relief	21,020	21,020	19,424	1,596
Total expenditures	<u>21,020</u>	<u>21,020</u>	<u>19,424</u>	<u>1,596</u>
Net recovery (use) of fund balance for Veteran's Relief	<u>\$ -</u>	<u>\$ -</u>	2,143	<u>\$ 2,143</u>
VETERANS MENTOR PROGRAM				
EXPENDITURES				
Health and human services:				
Veterans mentor program	-	-	2,234	(2,234)
Total expenditures	<u>-</u>	<u>-</u>	<u>2,234</u>	<u>(2,234)</u>
Net recovery (use) of fund balance for Veteran's Relief	<u>\$ -</u>	<u>\$ -</u>	(2,234)	<u>\$ (2,234)</u>
ZONING/PLANNING/LAND INFORMATION				
REVENUES				
Taxes:				
Property taxes	\$ 682,250	\$ 682,250	\$ 682,250	\$ -
Licenses and permits:				
Zoning fees	102,000	102,000	96,556	(5,444)
Public charges for services:				
Non-metallic mining fees	16,700	16,700	16,074	(626)
Other public charges for services	4,000	4,000	8,560	4,560
Total revenues	<u>804,950</u>	<u>804,950</u>	<u>803,440</u>	<u>(1,510)</u>
EXPENDITURES				
Conservation and development:				
Zoning	804,950	804,950	793,894	11,056
Total expenditures	<u>804,950</u>	<u>804,950</u>	<u>793,894</u>	<u>11,056</u>
Net recovery (use) of fund balance for Zoning, Planning/Land Info.	<u>\$ -</u>	<u>\$ -</u>	9,546	<u>\$ 9,546</u>
METROPOLITAN PLANNING ORGANIZATION				
REVENUES				
Intergovernmental revenues:				
State and federal aid-MPO	\$ 230,514	\$ 230,514	\$ 281,425	\$ 50,911
Public charges for services:				
La Crosse Area Planning Commission	60,842	60,842	60,842	-
Total revenues	<u>291,356</u>	<u>291,356</u>	<u>342,267</u>	<u>50,911</u>
EXPENDITURES				
Conservation and development:				
Metropolitan Planning Organization	290,500	295,500	341,730	(46,230)
Total expenditures	<u>290,500</u>	<u>295,500</u>	<u>341,730</u>	<u>(46,230)</u>
Net recovery (use) of fund balance for Metropolitan Planning Organization	<u>\$ 856</u>	<u>\$ (4,144)</u>	537	<u>\$ 4,681</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EMERGENCY SERVICES COMMISSION				
REVENUES				
Taxes:				
Property taxes	\$ 2,406,518	\$ 2,406,518	\$ 2,406,518	\$ -
Public charges for services:				
Other public charges for services	100	100	18	(82)
Total revenues	<u>2,406,618</u>	<u>2,406,618</u>	<u>2,406,536</u>	<u>(82)</u>
EXPENDITURES				
Public Safety:				
Central dispatch	2,429,619	2,458,621	2,407,008	51,613
Total expenditures	<u>2,429,619</u>	<u>2,458,621</u>	<u>2,407,008</u>	<u>51,613</u>
Net recovery (use) of fund balance for Emergency Services Commission	<u>\$ (23,001)</u>	<u>\$ (52,003)</u>	(472)	<u>\$ 51,531</u>
EMERGENCY SERVICES-EMERGENCY MANAGEMENT				
REVENUES				
Taxes:				
Property taxes	\$ 32,440	\$ 32,440	\$ 32,440	\$ -
Intergovernmental revenues:				
State aid-emergency government	65,282	96,458	93,189	(3,269)
Total revenues	<u>97,722</u>	<u>128,898</u>	<u>125,629</u>	<u>(3,269)</u>
EXPENDITURES				
Public Safety:				
Emergency government	97,722	128,836	114,519	14,317
Total expenditures	<u>97,722</u>	<u>128,836</u>	<u>114,519</u>	<u>14,317</u>
Net recovery (use) of fund balance for Em. Svc-Em. Management	<u>\$ -</u>	<u>\$ 62</u>	11,110	<u>\$ 11,048</u>
EMERGENCY SERVICES-SARA/EPCRA HAZMAT				
REVENUES				
Taxes:				
Property taxes	\$ 60,047	\$ 60,047	\$ 60,047	\$ -
Intergovernmental revenues:				
State aid-emergency government	35,556	35,556	39,890	4,334
Total revenues	<u>95,603</u>	<u>95,603</u>	<u>99,937</u>	<u>4,334</u>
EXPENDITURES				
Public Safety:				
SARA hazardous materials	95,603	95,665	96,945	(1,280)
Total expenditures	<u>95,603</u>	<u>95,665</u>	<u>96,945</u>	<u>(1,280)</u>
Net recovery (use) of fund balance for Em. Svc-SARA/EPCRA Hazmat	<u>\$ -</u>	<u>\$ (62)</u>	2,992	<u>\$ 3,054</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
LAW ENFORCEMENT SERVICES				
REVENUES				
Taxes:				
Property taxes	\$ 4,444,820	\$ 4,444,820	\$ 4,444,820	\$ -
Intergovernmental revenues:				
State aid-police training	7,000	43,816	6,080	(37,736)
Federal aid-law enforcement	10,400	10,400	9,698	(702)
State aid-law enforcement	45,000	49,725	79,395	29,670
Licenses and permits:				
Permit revenue	200	200	40	(160)
Public charges for services:				
Law enforcement fees	134,500	134,500	100,797	(33,703)
Other public charges for services	2,000	2,000	6,980	4,980
Miscellaneous revenues:				
Miscellaneous revenues	-	-	145	145
Insurance claims	1,000	1,000	4,946	3,946
Donations	4,900	4,900	3,900	(1,000)
Total revenues	<u>4,649,820</u>	<u>4,691,361</u>	<u>4,656,801</u>	<u>(34,560)</u>
EXPENDITURES				
Public Safety:				
Law enforcement	4,531,820	4,574,979	4,578,592	(3,613)
Capital Outlay	166,000	173,094	175,698	(2,604)
Total expenditures	<u>4,697,820</u>	<u>4,748,073</u>	<u>4,754,290</u>	<u>(6,217)</u>
Excess (deficiency) of revenues over expenditures	(48,000)	(56,712)	(97,489)	(40,777)
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	18,000	18,000	23,184	5,184
Total other financing sources (uses)	<u>18,000</u>	<u>18,000</u>	<u>23,184</u>	<u>5,184</u>
Net recovery (use) of fund balance for Law Enforcement Services	<u>\$ (30,000)</u>	<u>\$ (38,712)</u>	(74,305)	<u>\$ (35,593)</u>
JAIL AND COURT SERVICES				
REVENUES				
Taxes:				
Property taxes	\$ 5,978,717	\$ 5,978,717	\$ 5,978,717	\$ -
Intergovernmental revenues:				
State aid-police training	17,500	69,875	21,956	(47,919)
State aid-law enforcement	200	200	280	80
Public charges for services:				
Law enforcement fees	169,000	169,000	171,883	2,883
Prisoners board revenue	171,300	171,300	235,604	64,304
Other public charges for services	189,200	189,200	154,748	(34,452)
Miscellaneous revenues:				
Miscellaneous revenues	-	-	389	389
Total revenues	<u>6,525,917</u>	<u>6,578,292</u>	<u>6,563,577</u>	<u>(14,715)</u>
EXPENDITURES				
Public Safety:				
Jail and court services	6,525,917	6,716,059	6,551,642	164,417
Total expenditures	<u>6,525,917</u>	<u>6,716,059</u>	<u>6,551,642</u>	<u>164,417</u>
Net recovery (use) of fund balance for Jail and Court Services	<u>\$ -</u>	<u>\$ (137,767)</u>	11,935	<u>\$ 149,702</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
PARKS				
REVENUES				
Taxes:				
Property taxes	\$ 278,289	\$ 278,289	\$ 278,289	\$ -
Intergovernmental revenues:				
State aid-snowmobile	34,225	34,225	114,390	80,165
Licenses and permits:				
Permit revenue	297,000	297,000	446,530	149,530
Public charges for services:				
Park revenue	189,500	189,500	61,348	(128,152)
Miscellaneous revenues:				
Miscellaneous revenues	-	-	220	220
Total revenues	<u>799,014</u>	<u>799,014</u>	<u>900,777</u>	<u>101,763</u>
EXPENDITURES				
Culture, Recreation and Education:				
Parks	799,014	806,014	832,547	(26,533)
Capital Outlay	47,500	51,485	50,073	1,412
Total expenditures	<u>846,514</u>	<u>857,499</u>	<u>882,620</u>	<u>(25,121)</u>
Excess (deficiency) of revenues over expenditures	(47,500)	(58,485)	18,157	(25,121)
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	-	-	645	645
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>645</u>	<u>-</u>
Net recovery (use) of fund balance for Parks	<u>\$ (47,500)</u>	<u>\$ (58,485)</u>	18,802	<u>\$ 77,287</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
PROPERTY MANAGEMENT				
REVENUES				
Taxes:				
Property taxes	\$ 2,206,726	\$ 2,206,726	\$ 2,206,726	\$ -
Intergovernmental revenues:				
State aid-energy	-	12,851	10,000	(2,851)
Licenses and permits:				
Public charges for services:				
Parking lot revenue	100,000	100,000	103,135	3,135
General County fees	250	250	762	512
Other public charges for services	1,200	1,200	1,575	375
Miscellaneous revenues:				
Donations	-	2,851	1,251	(1,600)
Rental income	215,669	215,669	223,965	8,296
Investment earnings	-	-	22	22
Total revenues	<u>2,523,845</u>	<u>2,539,547</u>	<u>2,547,436</u>	<u>7,889</u>
EXPENDITURES				
General government:				
Property management	295,964	295,964	300,014	(4,050)
Administrative center	423,923	418,723	363,987	54,736
Public Safety:				
Courthouse and law enforcement center	1,179,800	1,211,258	1,104,404	106,854
Health and human services:				
Office building and detention center	450,032	455,232	422,980	32,252
Residential house	500	4,033	372	3,661
Conservation and development:				
Park Plaza property	2,625	38,530	414	38,116
Capital Outlay:				
General government	855,800	1,116,546	179,209	937,337
Public Safety	-	173,295	29,771	143,524
Health and human services	-	33,689	1,429	32,260
Culture, recreation, and education	200,000	563,891	182,628	381,263
Total expenditures	<u>3,408,644</u>	<u>4,311,161</u>	<u>2,585,208</u>	<u>1,725,953</u>
Excess (deficiency) of revenues over expenditures	(884,799)	(1,771,614)	(37,772)	1,733,842
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	200	200	364	164
Total other financing sources (uses)	<u>200</u>	<u>200</u>	<u>364</u>	<u>164</u>
Net recovery (use) of fund balance for Property Management	<u>\$ (884,599)</u>	<u>\$ (1,771,414)</u>	(37,408)	<u>\$ 1,734,006</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, 2014

	<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:				
(3) Property taxes	\$ (15,783,003)	\$ (15,783,003)	\$ (15,783,930)	\$ (927)
Forest crop taxes	5,500	5,500	7,382	1,882
County sales tax	10,300,000	10,300,000	11,423,778	1,123,778
Intergovernmental revenues:				
State shared taxes	3,517,506	3,517,506	3,517,507	1
Utility tax from state	499,988	499,988	511,510	11,522
State aid-child support	88,627	88,627	58,494	(30,133)
State aid-exempt computer	174,933	174,933	174,942	9
DNR aid in lieu of tax	13,500	13,500	33,791	20,291
Fines, Forfeits and penalties:				
Section 125 cash forfeiture	-	-	6,699	6,699
Public charges for services:				
General County fees	3,000	3,000	3,080	80
Intergovernmental Charges for services:				
Indirect cost revenue	1,412,796	1,412,796	1,427,350	14,554
Miscellaneous revenues:				
Donations	-	-	2,386	2,386
Miscellaneous revenues	27,634	27,634	27	(27,607)
Investment earnings	150,235	150,235	423,226	272,991
Total revenues	<u>410,716</u>	<u>410,716</u>	<u>1,806,242</u>	<u>1,395,526</u>
EXPENDITURES				
General government:				
Insurance	269,465	269,465	233,533	35,932
Unemployment compensation	25,000	25,000	29,783	(4,783)
External accounting and auditing	31,489	31,489	31,379	110
Section 125 administrative costs	11,500	11,500	8,940	2,560
Miscellaneous:				
Contingency	591,012	783,533	-	783,533
Nondepartmental	306,410	98,234	113,370	(15,136)
Debt Services:				
Bond issue costs	25,000	25,000	26,051	(1,051)
Total expenditures	<u>1,259,876</u>	<u>1,244,221</u>	<u>443,056</u>	<u>801,165</u>
Excess (deficiency) of revenues over expenditures	(849,160)	(833,505)	1,363,186	2,196,691
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	-	-	627,713	627,713
Proceeds of long-term debt	3,000,000	3,000,000	3,085,000	85,000
Transfers in	501,265	501,265	500,640	(625)
Transfers out	(2,091,415)	(2,552,446)	(3,536,395)	(983,949)
Total other financing sources (uses)	<u>1,409,850</u>	<u>948,819</u>	<u>676,958</u>	<u>(271,861)</u>
Net recovery (use) of fund balance for nondepartmental and other	<u>\$ 560,690</u>	<u>\$ 115,314</u>	2,040,144	<u>\$ 1,924,830</u>
TOTAL REVENUES GENERAL FUND	31,262,981	31,619,235	32,922,770	1,303,535
TOTAL EXPENDITURES GENERAL FUND	<u>34,049,080</u>	<u>36,028,625</u>	<u>32,661,722</u>	<u>3,366,903</u>
TOTAL DEFICIENCY OF REVENUES OVER EXPENDITURES	<u>(2,786,099)</u>	<u>(4,409,390)</u>	261,048	<u>(4,670,438)</u>
TOTAL OTHER FINANCING SOURCES GENERAL FUND	<u>1,628,803</u>	<u>1,167,772</u>	878,726	289,046
NET RECOVERY (USE) OF FUND BALANCE	<u>(1,157,296)</u>	<u>(3,241,618)</u>	1,139,774	<u>(4,381,392)</u>
FUND BALANCE, BEGINNING			<u>26,896,793</u>	
FUND BALANCE, ENDING			<u>\$ 28,036,567</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, 2014

	<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	\$ 11,369,913	\$ 11,369,913	\$ 11,369,913	\$ -
Intergovernmental revenues:				
Human services	23,761,180	26,239,259	24,938,126	(1,301,133)
Public charges for services:				
Human services	1,590,130	1,580,888	1,497,449	(83,439)
Miscellaneous revenues	1,600	3,100	4,470	1,370
	<u>36,722,823</u>	<u>39,193,160</u>	<u>37,809,958</u>	<u>(1,383,202)</u>
Total revenues				
EXPENDITURES				
Public safety:				
Western region adolescent services	1,446,440	1,445,442	1,356,684	88,758
Health and human services:				
Community access & resources	2,987,180	2,976,952	2,942,721	34,231
Family and children services	9,085,022	10,124,779	9,013,803	1,110,976
Children with special needs	2,756,240	3,807,304	3,709,472	97,832
Integrated support & recovery services	11,882,123	12,153,238	12,298,038	(144,800)
Income maintenance services	6,754,887	6,840,946	6,643,174	197,772
Justice support services	2,196,943	2,257,443	2,301,495	(44,052)
Miscellaneous	3,480	42,314	105,349	(63,035)
Capital outlay	78,740	300,505	43,885	256,620
	<u>37,191,055</u>	<u>39,948,923</u>	<u>38,414,621</u>	<u>1,534,302</u>
Total expenditures				
Net change in fund balance *	<u>\$ (468,232)</u>	<u>\$ (755,763)</u>	(604,663)	<u>\$ 151,100</u>
FUND BALANCE, BEGINNING			<u>6,572,574</u>	
FUND BALANCE, ENDING			<u>\$ 5,967,911</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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
Property taxes	\$ 4,306,934	\$ 4,306,934	\$ 4,306,934	\$ -
Miscellaneous revenues:				
Rebate	89,323	89,323	90,790	1,467
Total revenues	4,396,257	4,396,257	4,397,724	1,467
EXPENDITURES				
Debt service:				
Principal	3,927,660	3,927,660	3,927,659	1
Interest and other charges	1,340,104	1,340,104	1,345,141	(5,037)
Total expenditures	5,267,764	5,267,764	5,272,800	(5,036)
Excess (deficiency) of revenues over expenditures	(871,507)	(871,507)	(875,076)	(3,569)
OTHER FINANCING SOURCES				
Bond premium	-	-	76,087	76,087
Transfers in	871,507	-	-	-
Total other financing sources (uses)	871,507	-	76,087	-
Net change in fund balance	\$ -	\$ (871,507)	(798,989)	\$ (3,569)
FUND BALANCE, BEGINNING			1,155,096	
FUND BALANCE, ENDING			\$ 356,107	

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

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

Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues:				
CDBG Grant	\$ 1,872,000	\$ 1,872,000	\$ 974,091	\$ (897,909)
Miscellaneous revenues:				
Loan repayments	273,803	273,803	553,062	\$ 279,259
Investment earnings	21,704	21,704	16,110	(5,594)
Donations	2,500	2,500	-	(2,500)
Total revenues	<u>2,170,007</u>	<u>2,170,007</u>	<u>1,543,263</u>	<u>(626,744)</u>
EXPENDITURES				
Conservation and development:				
Economic development	2,478,852	2,762,852	1,306,783	1,456,069
Debt service:				
Principal	150,000	150,000	150,000	-
Interest and other charges	37,304	37,304	37,140	164
Debt issue costs	-	20,000	9,080	10,920
Total expenditures	<u>2,666,156</u>	<u>2,970,156</u>	<u>1,503,003</u>	<u>1,467,153</u>
Excess (deficiency) of revenues over expenditures	(496,149)	(800,149)	40,260	840,409
OTHER FINANCING SOURCES				
Sale of capital assets	23,608	23,608	-	(23,608)
Proceeds of long term debt	446,000	750,000	750,000	-
Bond premium	-	-	14,633	14,633
Transfer in	16,415	16,415	16,415	-
Total other financing sources	<u>486,023</u>	<u>790,023</u>	<u>781,048</u>	<u>(8,975)</u>
Net change in fund balance *	<u>\$ (10,126)</u>	<u>\$ (10,126)</u>	821,308	<u>\$ 831,434</u>
FUND BALANCE, BEGINNING			<u>433,032</u>	
FUND BALANCE, ENDING			<u>\$ 1,254,340</u>	

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

This Page Was Intentionally Left Blank

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, 2014

	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	\$ 102,983	\$ 273,203	\$ 24,990	\$ 374,140	\$ 182,273	\$ 366,312	\$ 256,664	\$ 1,144,361	\$	2,724,926	
Restricted cash and investments	-	-	-	-	594,558	-	-	-	-	594,558	
Receivables (net of allowance for uncollectibles)	9,473	328	10,078	1,709,289	-	406,593	-	2,268,217	-	4,403,978	
Inventories and prepayments	-	-	6,920	1,511	-	-	-	981	-	9,412	
TOTAL ASSETS	\$ 112,456	\$ 273,531	\$ 41,988	\$ 2,084,940	\$ 776,831	\$ 772,905	\$ 256,664	\$ 3,413,559	\$	7,732,874	
LIABILITIES											
Accounts payable and other current liabilities	-	-	324	72,707	590	101,356	-	296,480	-	471,457	
Due to other funds	-	-	-	720	-	14,346	-	-	-	15,066	
Unearned revenues	-	-	-	-	-	-	-	50,805	-	50,805	
Total liabilities	-	-	324	73,427	590	115,702	-	347,285	-	537,328	
DEFERRED INFLOWS OF RESOURCES											
Unavailable revenue-property taxes	-	-	-	1,706,786	-	280,237	-	1,952,400	-	3,939,423	
Unavailable revenue-loan repayments	9,473	-	-	-	-	-	-	-	-	9,473	
Total deferred inflows of resources	9,473	-	-	1,706,786	-	280,237	-	1,952,400	-	3,948,896	
FUND BALANCE											
Nonspendable	-	-	6,920	1,511	-	-	-	981	-	9,412	
Restricted	-	273,531	34,744	303,216	569,147	92,570	256,664	1,000	-	1,530,872	
Assigned	102,983	-	-	-	207,094	284,396	-	1,111,893	-	1,706,366	
Total fund balances	102,983	273,531	41,664	304,727	776,241	376,966	256,664	1,113,874	-	3,246,650	
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 112,456	\$ 273,531	\$ 41,988	\$ 2,084,940	\$ 776,831	\$ 772,905	\$ 256,664	\$ 3,413,559	\$	7,732,874	

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

Year Ended December 31, 2014

	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	\$ -	\$ -	\$ -	\$ 1,707,221	\$ -	\$ 280,237	\$ -	\$ 2,000,655	\$ 3,988,113		
Intergovernmental revenues	-	1,000	-	42,402	-	892,058	-	1,620,458	2,555,918		
Interdepartmental revenues	-	-	-	-	-	-	-	1,160	1,160		
Licenses and permits	-	-	-	-	-	-	-	608,057	608,057		
Fines, forfeits and penalties	-	-	129,603	-	-	-	-	-	129,603		
Public charges for services	-	128,803	-	42,343	-	395,082	-	472,337	1,038,565		
Miscellaneous revenues	28,666	-	-	11,789	2,985	57,927	-	53,058	154,425		
Total revenues	28,666	129,803	129,603	1,803,755	2,985	1,625,304	-	4,755,725	8,475,841		
EXPENDITURES											
Current:											
Public safety	-	-	122,550	-	-	-	-	-	122,550		
Public works	-	-	-	-	41,436	-	-	-	41,436		
Health and human services	-	-	-	-	-	1,680,301	-	4,678,244	6,358,545		
Conservation and development	-	209,103	-	-	-	-	-	-	209,103		
Culture, recreation and education	12,805	-	-	1,740,370	-	-	-	-	1,753,175		
Debt service:											
Principal	-	-	-	-	127,420	-	-	-	127,420		
Interest and other charges	-	-	-	-	6,033	-	-	-	6,033		
Capital outlay	-	26,839	-	5,761	-	-	-	-	32,600		
Total expenditures	12,805	235,942	122,550	1,746,131	174,889	1,680,301	-	4,678,244	8,650,862		
Excess (deficiency) of revenues over expenditures	15,861	(106,139)	7,053	57,624	(171,904)	(54,997)	-	77,481	(175,021)		
OTHER FINANCING SOURCES (USES)											
Transfers in	-	-	-	13,125	-	22,966	-	14,743	50,834		
Transfers out	-	-	-	-	-	-	(17,216)	-	(17,216)		
Total other financing sources (uses)	-	-	-	13,125	-	22,966	(17,216)	14,743	33,618		
Net change in fund balances	15,861	(106,139)	7,053	70,749	(171,904)	(32,031)	(17,216)	92,224	(141,403)		
FUND BALANCE, BEGINNING	87,122	379,670	34,611	233,978	948,145	408,997	273,880	1,021,650	3,388,053		
FUND BALANCE, ENDING	\$ 102,983	\$ 273,531	\$ 41,664	\$ 304,727	\$ 776,241	\$ 376,966	\$ 256,664	\$ 1,113,874	\$ 3,246,650		

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

Year Ended December 31, 2014

	<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	\$ 50,000	\$ 50,000	\$ 28,666	\$ (21,334)
Total revenues	<u>50,000</u>	<u>50,000</u>	<u>28,666</u>	<u>(21,334)</u>
EXPENDITURES				
Cultural, recreation and education:				
Employee computer loans	50,000	50,000	12,805	37,195
Total expenditures	<u>50,000</u>	<u>50,000</u>	<u>12,805</u>	<u>37,195</u>
 Net change in fund balance	 <u>\$ -</u>	 <u>\$ -</u>	 15,861	 <u>\$ 15,861</u>
FUND BALANCE, BEGINNING			<u>87,122</u>	
FUND BALANCE, ENDING			<u>\$ 102,983</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues:				
Grants and aids	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Public charges for services:				
Land recording assessment	170,000	170,000	128,803	(41,197)
Total revenues	<u>171,000</u>	<u>171,000</u>	<u>129,803</u>	<u>(41,197)</u>
EXPENDITURES				
Conservation and development:				
Land record costs	221,255	221,255	209,103	12,152
Capital outlay	27,000	27,000	26,839	161
Total expenditures	<u>248,255</u>	<u>248,255</u>	<u>235,942</u>	<u>12,313</u>
Net change in fund balance *	<u>\$ (77,255)</u>	<u>\$ (77,255)</u>	<u>(106,139)</u>	<u>\$ (28,884)</u>
FUND BALANCE, BEGINNING			<u>379,670</u>	
FUND BALANCE, ENDING			<u>\$ 273,531</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, 2014

	<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	\$ 132,000	\$ 132,000	\$ 129,603	\$ (2,397)
Total revenues	<u>132,000</u>	<u>132,000</u>	<u>129,603</u>	<u>(2,397)</u>
EXPENDITURES				
Public safety:				
Jail maintenance	132,000	132,000	122,550	9,450
Total expenditures	<u>132,000</u>	<u>132,000</u>	<u>122,550</u>	<u>9,450</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	7,053	<u>\$ 7,053</u>
FUND BALANCE, BEGINNING			<u>34,611</u>	
FUND BALANCE, ENDING			<u>\$ 41,664</u>	

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

Year Ended December 31, 2014

	<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	\$ 1,707,221	\$ 1,707,221	\$ 1,707,221	\$ -
Intergovernmental revenues:				
Grants and aids	42,403	42,403	42,402	(1)
Public charges for services:				
Library fees	37,900	37,900	42,343	4,443
Miscellaneous revenues:				
Donations and contributions	4,300	10,865	11,789	924
Total revenues	<u>1,791,824</u>	<u>1,798,389</u>	<u>1,803,755</u>	<u>5,366</u>
EXPENDITURES				
Cultural, recreation and education:				
Library	1,796,824	1,809,333	1,740,370	68,963
Capital outlay	23,000	23,000	5,761	17,239
Total expenditures	<u>1,819,824</u>	<u>1,832,333</u>	<u>1,746,131</u>	<u>86,202</u>
Excess (deficiency) of revenues over expenditures	(28,000)	(33,944)	57,624	91,568
OTHER FINANCING SOURCES (USES)				
Transfers in	14,250	14,250	13,125	(1,125)
Total other financing sources (uses)	<u>14,250</u>	<u>14,250</u>	<u>13,125</u>	<u>(1,125)</u>
Net change in fund balance *	<u>\$ (13,750)</u>	<u>\$ (19,694)</u>	70,749	<u>\$ 90,443</u>
FUND BALANCE, BEGINNING			<u>233,978</u>	
FUND BALANCE, ENDING			<u>\$ 304,727</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, 2014

	<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:				
Investment earnings	\$ -	\$ -	\$ 2,985	\$ 2,985
Total revenues	<u>-</u>	<u>-</u>	<u>2,985</u>	<u>2,985</u>
EXPENDITURES				
Public Works:				
Old landfill monitoring costs	43,000	43,000	41,436	1,564
Debt service:				
Principal	127,420	127,420	127,420	-
Interest and other charges	5,784	5,784	6,033	(249)
Total expenditures	<u>176,204</u>	<u>176,204</u>	<u>174,889</u>	<u>1,315</u>
Net change in fund balance *	<u>\$ (176,204)</u>	<u>\$ (176,204)</u>	(171,904)	<u>\$ 4,300</u>
FUND BALANCE, BEGINNING			<u>948,145</u>	
FUND BALANCE, ENDING			<u>\$ 776,241</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
AGING FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

Year Ended December 31, 2014

	<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	854,464	854,464	884,058	29,594
Municipal contribution-bus program	8,500	8,500	8,000	(500)
Public charges for services:				
Commission on Aging program income	388,447	388,447	395,082	6,635
Miscellaneous revenues:				
Donations and contributions	54,200	54,200	57,927	3,727
Total revenues	<u>1,585,848</u>	<u>1,585,848</u>	<u>1,625,304</u>	<u>39,456</u>
EXPENDITURES				
Health and human services:				
Elderly services	155,537	155,537	179,688	(24,151)
Congregate meals	413,561	413,561	366,396	47,165
Home delivered meals	505,874	505,874	500,031	5,843
Benefit specialist	78,795	78,795	80,536	(1,741)
Transportation	429,257	429,257	402,366	26,891
Hmong elders assistance	54,863	54,863	35,713	19,150
Falls prevention	15,328	15,328	13,363	1,965
Caregivers	114,979	134,541	102,208	32,333
Total expenditures	<u>1,768,194</u>	<u>1,787,756</u>	<u>1,680,301</u>	<u>107,455</u>
Excess (deficiency) of revenues over expenditures	(182,346)	(201,908)	(54,997)	146,911
OTHER FINANCING SOURCES (USES)				
Transfers in	71,992	71,992	22,966	(49,026)
Total other financing sources (uses)	<u>71,992</u>	<u>71,992</u>	<u>22,966</u>	<u>(49,026)</u>
Net change in fund balance *	<u>\$ (110,354)</u>	<u>\$ (129,916)</u>	(32,031)	<u>\$ 97,885</u>
FUND BALANCE, BEGINNING			<u>408,997</u>	
FUND BALANCE, ENDING			<u>\$ 376,966</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
ESTATE DONATION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
OTHER FINANCING SOURCES (USES)				
Transfers out	\$ (66,240)	\$ (66,240)	\$ (17,216)	\$ 49,024
Total other financing sources (uses)	<u>(66,240)</u>	<u>(66,240)</u>	<u>(17,216)</u>	<u>49,024</u>
Net change in fund balance *	<u>\$ (66,240)</u>	<u>\$ (66,240)</u>	(17,216)	<u>\$ 49,024</u>
FUND BALANCE, BEGINNING			<u>273,880</u>	
FUND BALANCE, ENDING			<u>\$ 256,664</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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
Property taxes	\$ 2,000,655	\$ 2,000,655	\$ 2,000,655	\$ -
Intergovernmental revenues:				
Grants and aids	1,575,727	2,344,513	1,620,458	(724,055)
Interdepartmental revenues:				
Human Services	450	450	1,160	710
Licenses and permits:				
Inspection fees and permits	482,479	482,479	494,460	11,981
Dog licenses	118,305	118,305	113,597	(4,708)
Public charges for services:				
Health services	520,924	529,566	472,337	(57,229)
Miscellaneous revenues:				
Donations and not-for-profit grants	16,025	73,025	53,058	(19,967)
Total revenues	4,714,565	5,548,993	4,755,725	(793,268)
EXPENDITURES				
Health and human services:				
Administration	422,154	429,788	395,209	34,579
Environmental hazard	14,409	17,621	13,555	4,066
Environmental health	638,571	638,571	616,082	22,489
Preparedness	83,012	340,736	243,718	97,018
Health education	276,347	260,427	293,113	(32,686)
Health transportation	185,900	416,665	82,422	334,243
Healthy living	100,214	151,055	100,269	50,786
Dental	18,448	35,412	21,249	14,163
AIDS	20,000	16,000	15,333	667
Alcohol and other drug abuse	52,500	25,881	12,023	13,858
Health prevention	-	4,351	4,440	(89)
Tobacco	388,684	609,041	403,433	205,608
Maternal child health	42,470	50,511	46,394	4,117
Home health and personal care	253,518	253,519	193,011	60,508
Laboratory	179,493	179,493	167,097	12,396
County public health nursing	903,641	903,641	828,757	74,884
Immunization	29,876	46,471	24,640	21,831
Other health	12,200	53,624	40,863	12,761
Nutrition	257,061	298,521	203,010	95,511
Women, Infants and Children	510,917	568,006	542,755	25,251
Prenatal care	62,340	63,144	64,779	(1,635)
Vector control	205,123	207,993	205,674	2,319
Animal licensing and control	118,305	133,048	126,032	7,016
Women's health	40,006	37,777	34,386	3,391
Capital outlay	-	29,300	-	29,300
Total expenditures	4,815,189	5,770,596	4,678,244	1,092,352
Excess (deficiency) of revenues over expenditures	(100,624)	(221,603)	77,481	299,084
OTHER FINANCING SOURCES (USES)				
Transfers in	-	14,743	14,743	-
Total other financing sources (uses)	-	14,743	14,743	-
Net change in fund balance *	\$ (100,624)	\$ (206,860)	92,224	\$ 299,084
FUND BALANCE, BEGINNING			1,021,650	
FUND BALANCE, ENDING			\$ 1,113,874	

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

This Page Was Intentionally Left Blank

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, 2014

	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	\$ 1,463,121	\$ 458,120	\$ -	\$ 20,128	\$ 142,217	\$ 66,629	\$ 42,418	\$ 180,730	\$ 221,992	\$ 2,595,355
Restricted cash and cash equivalents	-	-	-	2,874	488	191	2,615	-	-	6,168
Receivables (net of allowance for uncollectibles)	-	22,259	-	40,871	63,569	33,165	53,525	292,160	240,485	746,034
Inventories and prepayments	2,359	1,948	-	485	318	-	224	-	-	5,334
Total current assets	1,465,480	482,327	-	64,358	206,592	99,985	98,782	472,890	462,477	3,352,891
Noncurrent assets										
Capital Assets										
Land	-	-	-	-	-	-	-	7,674	-	7,674
Land improvements	123,092	-	-	-	3,227	-	-	252,883	53,875	433,077
Buildings	1,586,343	3,040,305	-	259,812	299,604	-	953,822	6,120,634	748,730	13,009,250
Machinery, equipment and vehicles	163,678	186,246	-	53,203	35,464	-	51,465	2,976,322	199,071	3,665,449
Construction in progress	-	-	-	-	-	-	-	912,614	-	912,614
Less accumulated depreciation	(1,411,289)	(304,597)	-	(110,767)	(94,554)	-	(36,959)	(8,291,205)	(415,915)	(10,665,286)
Total capital assets - net	461,824	2,921,954	-	202,248	243,741	-	968,328	1,978,922	585,761	7,362,778
Total Assets	1,927,304	3,404,281	-	266,606	450,333	99,985	1,067,110	2,451,812	1,048,238	10,715,669
LIABILITIES										
Current Liabilities										
Accounts payable and other current liabilities	47,482	41,771	-	15,449	18,254	11,945	18,638	-	24,305	177,844
Other liabilities payable from restricted assets	-	-	-	2,874	488	191	2,615	-	-	6,168
Due to other funds	-	1,566	-	10,813	10,578	-	28,620	-	-	51,577
Unearned revenues	-	-	-	-	-	-	-	10,000	-	10,000
Accrued interest	-	22,963	-	-	-	-	-	-	-	22,963
Current portion of bonds and notes payable	-	103,785	-	-	-	-	-	-	-	103,785
Compensated absences	967	4,834	-	10,075	12,731	12,447	9,711	-	3,191	53,956
Total current liabilities	48,449	174,919	-	39,211	42,051	24,583	59,584	10,000	27,496	426,293
Noncurrent liabilities										
Advances from other funds	-	-	-	173,817	188,158	-	757,440	196,000	-	1,315,415
General obligation bonds payable	-	1,876,775	-	-	-	-	-	-	-	1,876,775
Total Liabilities	48,449	2,051,694	-	213,028	230,209	24,583	817,024	206,000	27,496	3,618,483
DEFERRED INFLOWS OF RESOURCES										
Unavailable revenue-property taxes	-	-	-	-	-	-	-	-	131,700	131,700
Total Deferred Inflows of Resources	-	-	-	-	-	-	-	-	131,700	131,700
NET POSITION (DEFICIT)										
Net investment in capital assets	461,824	941,394	-	202,248	243,741	-	968,328	1,978,922	585,761	5,382,218
Unrestricted (deficit)	1,417,031	411,193	-	(148,670)	(23,617)	75,402	(718,242)	266,890	303,281	1,583,268
Total Net Position (deficit)	\$ 1,878,855	\$ 1,352,587	\$ -	\$ 53,578	\$ 220,124	\$ 75,402	\$ 250,086	\$ 2,245,812	\$ 889,042	\$ 6,965,486

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

Year Ended December 31, 2014

	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	\$ 348,723	\$ 986,297	\$ 137,124	\$ 474,256	\$ 786,741	\$ 622,930	\$ 290,594	\$ -	\$ 112,603	\$ 3,759,268
Intergovernmental grants and fees	-	-	-	-	-	-	-	289,734	223,030	512,764
Miscellaneous revenues	7,816	500	-	-	-	-	-	389	199	8,904
Total operating revenues	356,539	986,797	137,124	474,256	786,741	622,930	290,594	290,123	335,832	4,280,936
OPERATING EXPENSES										
Personnel services	177,494	390,933	125,277	410,009	456,879	533,512	227,816	-	240,288	2,562,208
Contractual services	32,304	95,712	75	591	891	6,248	2,245	-	172,034	310,100
General and administrative services	1,743	84,477	2,907	10,539	67,198	98,429	9,267	312	35,645	310,517
Materials and supplies	39,834	34,766	3,368	9,261	29,147	3,411	13,586	-	21,602	154,975
Utilities	58,404	40,325	3,826	5,505	12,135	15,703	4,165	-	9,520	149,583
Depreciation	66,624	100,636	3,285	12,349	12,761	-	18,207	289,734	29,940	533,536
Other services and charges	21,548	18,104	4,864	9,412	34,838	32,300	3,049	-	4,546	128,661
Total operating expenses	397,951	764,953	143,602	457,666	613,849	689,603	278,335	290,046	513,575	4,149,580
Operating income (loss)	(41,412)	221,844	(6,478)	16,590	172,892	(66,673)	12,259	77	(177,743)	131,356
NONOPERATING REVENUES (EXPENSES)										
Property taxes	-	-	-	-	-	-	-	-	115,577	115,577
Investment earnings	-	-	2	2	2	-	1	-	-	7
Interest expense	-	(93,386)	(4,168)	(9,512)	(10,211)	-	(13,899)	-	-	(131,176)
Amortization of debt discount	-	(1,215)	-	-	-	-	-	-	-	(1,215)
Rebates	-	30,498	-	-	-	-	-	-	-	30,498
Gain (Loss) on disposal of property and equipment	(4,419)	-	20,469	-	-	-	-	2,740	-	18,790
Total nonoperating revenues (expenses)	(4,419)	(64,103)	16,303	(9,510)	(10,209)	-	(13,898)	2,740	115,577	32,481
Income (loss) before transfers and capital contributions	(45,831)	157,741	9,825	7,080	162,683	(66,673)	(1,639)	2,817	(62,166)	163,837
Transfers in	750	4,750	-	100,000	750	-	51,725	-	3,250	161,225
Transfers out	-	-	(50,475)	-	(100,000)	-	-	-	-	(150,475)
Contribution to other governmental entity	-	-	-	-	(550,000)	-	-	(150,000)	-	(700,000)
CHANGE IN NET POSITION	(45,081)	162,491	(40,650)	107,080	(486,567)	(66,673)	50,086	(147,183)	(58,916)	(525,413)
NET POSITION (DEFICIT), BEGINNING	1,923,936	1,190,096	40,650	(53,502)	706,691	142,075	200,000	2,392,995	947,958	7,490,899
NET POSITION, ENDING	\$ 1,878,855	\$ 1,352,587	\$ -	\$ 53,578	\$ 220,124	\$ 75,402	\$ 250,086	\$ 2,245,812	\$ 889,042	\$ 6,965,486

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

Year Ended December 31, 2014

	Robert G. Carroll Apartments	Hillview Terrace	MacIntosh Manor	Regent Manor	Maplewood CBRP	Ravenwood Nursing Home	Monarch Manor	Lakeview Nursing Facility	Household Hazardous Materials	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES										
Receipts from customers and users	\$ 359,621	\$ 981,254	\$ 161,533	\$ 473,172	\$ 770,978	\$ 639,368	\$ 239,684	\$ 389	\$ 10,077	\$ 3,636,076
Receipts from cash contributions	-	-	-	-	-	-	-	-	199	199
Receipts from intergovernmental grants and fees	-	-	-	-	-	-	-	-	329,262	329,262
Payments to suppliers and providers	(145,440)	(245,599)	(14,111)	(29,260)	(114,829)	(145,457)	(27,267)	(312)	(230,605)	(952,880)
Payments to employees for salaries and benefits	(87,877)	(392,017)	(144,631)	(404,439)	(450,790)	(527,813)	(201,687)	-	(240,254)	(2,449,508)
Payments for interfund services used	(95,543)	(26,191)	(3,423)	(7,056)	(28,754)	(11,371)	(3,049)	-	(17,620)	(193,007)
Net cash provided by (used for) operating activities	30,761	317,447	(632)	32,417	176,605	(45,273)	7,681	77	(148,941)	370,142
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES										
Contribution to other government	-	-	-	-	(550,000)	-	-	(150,000)	-	(700,000)
Transfers to other funds	-	-	(48,448)	-	(100,000)	-	-	-	-	(148,448)
Transfers from other funds	750	4,750	-	100,000	750	-	49,698	-	3,250	159,198
Repayment on due to other funds	-	-	-	(93,777)	-	-	-	-	-	(93,777)
Receipts from property taxes	-	-	-	-	-	-	-	-	115,577	115,577
Net cash provided by (used for) non-capital financing activities	750	4,750	(48,448)	6,223	(649,250)	-	49,698	(150,000)	118,827	(667,450)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES										
Acquisition and construction of capital assets	(9,706)	-	(1,651)	(965)	(3,794)	-	(744,500)	(799,765)	(40,924)	(1,601,305)
Proceeds from sales of capital assets	-	-	153,857	-	-	-	-	314	-	154,171
Proceeds from escrow payment	-	-	-	-	-	-	-	10,000	-	10,000
Rebates	-	30,498	-	-	-	-	-	-	-	30,498
Proceeds from advance from other funds	-	-	-	-	-	-	400,000	-	-	400,000
Payment on advance from other funds	-	-	(113,542)	(10,287)	(10,063)	-	(13,939)	-	-	(147,831)
Principal paid on long-term debt	-	(105,000)	-	-	-	-	-	-	-	(105,000)
Interest paid	-	(93,897)	(4,168)	(9,512)	(10,211)	-	(13,898)	-	-	(131,686)
Net cash used for capital and related financing activities	(9,706)	(168,399)	34,496	(20,764)	(24,068)	-	(372,337)	(789,451)	(40,924)	(1,391,153)
CASH FLOWS FROM INVESTING ACTIVITIES										
Interest on investments	-	-	2	2	2	-	1	-	-	7
Net cash provided by investing activities	-	-	2	2	2	-	1	-	-	7
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	21,805	153,798	(14,582)	17,878	(496,711)	(45,273)	(314,957)	(939,374)	(71,038)	(1,688,454)
CASH AND CASH EQUIVALENTS, BEGINNING	1,441,316	304,322	14,582	5,124	639,416	112,093	359,990	1,120,104	293,030	4,289,977
CASH AND CASH EQUIVALENTS, ENDING	\$ 1,463,121	\$ 458,120	\$ -	\$ 23,002	\$ 142,705	\$ 66,820	\$ 45,033	\$ 180,730	\$ 221,992	\$ 2,601,523

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

Year Ended December 31, 2014

	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
	\$ (41,412)	\$ 221,844	\$ (6,478)	\$ 16,590	\$ 172,892	\$ (66,673)	\$ 12,259	\$ 77	\$ (177,743)	\$ 131,356
Operating income (loss)	66,024	100,636	3,285	12,349	12,761	-	18,207	289,734	29,940	533,536
Adjustments to reconcile operating income (loss) to net cash provided (used for) operating activities	2,173	(4,044)	28,615	(834)	(15,874)	16,639	(53,525)	(289,734)	3,706	(312,878)
Depreciation expense	318	(359)	283	(248)	168	-	(224)	-	240	178
(Increase) Decrease inventories and prepayments	2,627	(518)	(18,044)	738	2,452	(1,058)	21,253	-	(3,980)	3,470
Increase (Decrease) accounts payable and other current liabilities	-	1,566	-	-	-	-	-	-	(8)	1,558
Increase (Decrease) due to other funds	431	(1,678)	(8,293)	3,822	4,206	5,819	9,711	-	(1,096)	12,922
Increase (Decrease) compensated absences	-	-	5,846	15,827	3,713	21,400	(4,578)	-	28,802	238,786
Total adjustments	72,173	95,603	5,846	15,827	3,713	21,400	(4,578)	-	28,802	238,786
Net cash flows provided by (used for) operating activities	\$ 30,761	\$ 317,447	\$ (632)	\$ 32,417	\$ 176,605	\$ (45,273)	\$ 7,681	\$ 77	\$ (148,941)	\$ 370,142

* There was a non-cash transfer of net capital assets from Macintosh Manor to Monarch Manor in the amount of \$2,027.

This Page Was Intentionally Left Blank

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, 2014

	County Highway	Workers Compensation Self Insurance	Health Self Insurance	Liability Self Insurance	Total Internal Service Funds
ASSETS					
Current Assets					
Cash and cash equivalents	\$ 851,906	\$ 803,626	\$ 9,511,067	\$ 363,741	\$ 11,530,340
Restricted investments:					
Retention deposit in WMMIC	-	-	-	297,124	297,124
Receivables (net of allowance for uncollectibles)	3,956,832	100,323	216,780	83,457	4,357,392
Due from other funds	-	138,568	-	-	138,568
Inventories and prepayments	1,124,723	-	-	-	1,124,723
Total current assets	<u>5,933,461</u>	<u>1,042,517</u>	<u>9,727,847</u>	<u>744,322</u>	<u>17,448,147</u>
Noncurrent Assets					
Other assets	44,228	-	-	-	44,228
Deposit in WMMIC	-	-	-	685,036	685,036
Capital Assets:					
Land	3,119,222	-	-	-	3,119,222
Land improvements	1,106,723	-	-	-	1,106,723
Buildings	4,945,561	-	-	-	4,945,561
Machinery, equipment, and vehicles	14,810,155	-	-	-	14,810,155
Infrastructure	101,792,994	-	-	-	101,792,994
Construction in progress	664,494	-	-	-	664,494
Less accumulated depreciation	(56,743,672)	-	-	-	(56,743,672)
Capital assets - net	<u>69,695,477</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>69,695,477</u>
Total noncurrent assets	<u>69,739,705</u>	<u>-</u>	<u>-</u>	<u>685,036</u>	<u>70,424,741</u>
Total Assets	<u>75,673,166</u>	<u>1,042,517</u>	<u>9,727,847</u>	<u>1,429,358</u>	<u>87,872,888</u>
LIABILITIES					
Current liabilities					
Accounts payable and other current liabilities	678,615	-	156,832	-	835,447
Claims payable	-	238,891	1,444,000	696,807	2,379,698
Due to other funds	11,526	-	-	-	11,526
Compensated absences	215,727	-	-	-	215,727
Total current liabilities	<u>905,868</u>	<u>238,891</u>	<u>1,600,832</u>	<u>696,807</u>	<u>3,442,398</u>
Noncurrent liabilities					
Post employment benefit obligations	-	-	1,177,159	-	1,177,159
Total Liabilities	<u>905,868</u>	<u>238,891</u>	<u>2,777,991</u>	<u>696,807</u>	<u>4,619,557</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	69,695,477	-	-	-	69,695,477
Unrestricted	2,304,990	803,626	6,949,856	732,551	10,791,023
Total Net Position	<u>\$ 72,000,467</u>	<u>\$ 803,626</u>	<u>\$ 6,949,856</u>	<u>\$ 732,551</u>	<u>\$ 80,486,500</u>

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

Year Ended December 31, 2014

	County Highway	Workers Compensation Self Insurance	Health Self Insurance	Liability Self Insurance	Total Internal Service Funds
OPERATING REVENUES					
Charges for services	\$ 3,344,403	\$ -	\$ 2,328,372	\$ -	\$ 5,672,775
Interdepartmental revenues	-	469,142	15,087,903	220,083	15,777,128
Miscellaneous revenues	43,804	-	5,634	83,457	132,895
Total operating revenues	<u>3,388,207</u>	<u>469,142</u>	<u>17,421,909</u>	<u>303,540</u>	<u>21,582,798</u>
OPERATING EXPENSES					
Construction and maintenance	5,537,072	-	-	-	5,537,072
General and administrative services	635,867	142,566	1,833,080	220,602	2,832,115
Post employment benefit	-	-	351,103	-	351,103
Claims expense	-	326,576	14,621,268	(152,818)	14,795,026
Depreciation expense	3,684,510	-	-	-	3,684,510
Total operating expenses	<u>9,857,449</u>	<u>469,142</u>	<u>16,805,451</u>	<u>67,784</u>	<u>27,199,826</u>
Operating income (loss)	<u>(6,469,242)</u>	<u>-</u>	<u>616,458</u>	<u>235,756</u>	<u>(5,617,028)</u>
NONOPERATING REVENUES					
Property taxes	2,766,831	-	-	-	2,766,831
Intergovernmental revenues	2,078,333	-	-	-	2,078,333
Investment earnings	-	-	12,562	4,749	17,311
Gain (Loss) on disposal of property and equipment	(20,519)	-	-	-	(20,519)
Total nonoperating revenues	<u>4,824,645</u>	<u>-</u>	<u>12,562</u>	<u>4,749</u>	<u>4,841,956</u>
Income (loss) before transfers	<u>(1,644,597)</u>	<u>-</u>	<u>629,020</u>	<u>240,505</u>	<u>(775,072)</u>
Transfers in	3,565,612	-	-	-	3,565,612
Transfers out	-	-	(937,467)	-	(937,467)
Contribution to other governmental entity	-	-	(145,375)	-	(145,375)
CHANGE IN NET POSITION	<u>1,921,015</u>	<u>-</u>	<u>(453,822)</u>	<u>240,505</u>	<u>1,707,698</u>
NET POSITION, BEGINNING	<u>70,079,452</u>	<u>803,626</u>	<u>7,403,678</u>	<u>492,046</u>	<u>78,778,802</u>
NET POSITION, ENDING	<u>\$ 72,000,467</u>	<u>\$ 803,626</u>	<u>\$ 6,949,856</u>	<u>\$ 732,551</u>	<u>\$ 80,486,500</u>

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

Year Ended December 31, 2014

	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	\$ 2,983,376	\$ -	\$ 2,328,372	\$ -	\$ 5,311,748
Receipts from interfund services provided	-	300,804	15,087,903	220,083	15,608,790
Miscellaneous revenue	43,804	-	5,634	84,227	133,665
Payments to suppliers and providers	(1,929,275)	(227,348)	(16,237,834)	(250,997)	(18,645,454)
Payments to employees for salaries and benefits	(4,468,924)	-	-	-	(4,468,924)
Payments for interfund services used	(223,362)	-	-	-	(223,362)
Net cash provided by (used for) operating activities	(3,594,381)	73,456	1,184,075	53,313	(2,283,537)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES					
Contribution to other government	-	-	(145,375)	-	(145,375)
Transfer to other funds	-	-	(937,467)	-	(937,467)
Transfer from other funds	506,663	-	-	-	506,663
Federal and state aid received	1,551,983	-	-	-	1,551,983
Receipts from property taxes	2,766,831	-	-	-	2,766,831
Net cash provided by (used for) non-capital financing activities	4,825,477	-	(1,082,842)	-	3,742,635
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition and construction of capital assets	(6,328,635)	-	-	-	(6,328,635)
Transfers from other funds	3,058,949	-	-	-	3,058,949
Proceeds from sales of capital assets	38,786	-	-	-	38,786
Fed and state aid received	526,350	-	-	-	526,350
Net cash used for capital and related financing activities	(2,704,550)	-	-	-	(2,704,550)
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest on investments	-	-	12,562	4,749	17,311
Net cash provided by investing activities	-	-	12,562	4,749	17,311
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(1,473,454)	73,456	113,795	58,062	(1,228,141)
CASH AND CASH EQUIVALENTS, BEGINNING	2,325,360	730,170	9,397,272	305,679	12,758,481
CASH AND CASH EQUIVALENTS, ENDING	\$ 851,906	\$ 803,626	\$ 9,511,067	\$ 363,741	\$ 11,530,340

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

Year Ended December 31, 2014

		County Highway	Workers Compensation Self Insurance	Health Self Insurance	Liability Self Insurance	Total Internal Service Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED FOR) OPERATING ACTIVITIES						
Operating income (loss)	\$	(6,469,242)	\$ -	\$ 616,458	\$ 235,756	\$ (5,617,028)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:						
Depreciation expense		3,684,510	-	-	-	3,684,510
(Increase) Decrease receivables		(361,027)	(80,045)	143,761	770	(296,541)
(Increase) Decrease due from other funds		-	(88,293)	-	-	(88,293)
(Increase) Decrease inventories and prepayments		(345,714)	73,456	-	-	(272,258)
(Increase) Decrease other assets		(25,958)	-	-	-	(25,958)
(Increase) Decrease retention deposit		-	-	-	941	941
Increase (Decrease) claims payable		-	168,338	(79,077)	(184,154)	(94,893)
Increase (Decrease) accounts payable and other current liabilities		(84,046)	-	151,830	-	67,784
Increase (Decrease) due to other funds		8,984	-	-	-	8,984
Increase (Decrease) compensated absences		(1,888)	-	-	-	(1,888)
Increase (Decrease) other post employment benefit obligation		-	-	351,103	-	351,103
Total adjustments		2,874,861	73,456	567,617	(182,443)	3,333,491
NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES	\$	(3,594,381)	\$ 73,456	\$ 1,184,075	\$ 53,313	\$ (2,283,537)

This Page Was Intentionally Left Blank

FIDUCIARY FUNDS

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

Inmate Trust Account- to account for the jail that is holding money in an agency capacity for inmates.

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, 2014

	Circuit Court	Inmate and Representative Payee	Metro Enforcement Group	Total Fiduciary Funds
ASSETS				
Cash and investments	\$ 575,950	\$ 24,552	\$ 111,262	\$ 711,764
TOTAL ASSETS	\$ 575,950	\$ 24,552	\$ 111,262	\$ 711,764
 LIABILITIES				
Accounts payable and other current liabilities	\$ 575,950	\$ 24,552	\$ 111,262	\$ 711,764
TOTAL LIABILITIES	\$ 575,950	\$ 24,552	\$ 111,262	\$ 711,764

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

YEAR ENDED DECEMBER 31, 2014

	<u>Balance January 1, 2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2014</u>
<u>CIRCUIT COURT</u>				
ASSETS				
Cash and investments	\$ 505,583	\$ 8,968,863	\$ 8,898,496	\$ 575,950
Total Assets	<u>\$ 505,583</u>	<u>\$ 8,968,863</u>	<u>\$ 8,898,496</u>	<u>\$ 575,950</u>
LIABILITIES				
Accounts payable and other current liabilities	\$ 505,583	\$ 8,968,863	\$ 8,898,496	\$ 575,950
Total Liabilities	<u>\$ 505,583</u>	<u>\$ 8,968,863</u>	<u>\$ 8,898,496</u>	<u>\$ 575,950</u>
<u>INMATE & REP PAYEE</u>				
ASSETS				
Cash and investments	\$ 141,259	\$ 418,283	\$ 534,990	\$ 24,552
Total Assets	<u>\$ 141,259</u>	<u>\$ 418,283</u>	<u>\$ 534,990</u>	<u>\$ 24,552</u>
LIABILITIES				
Accounts payable and other current liabilities	\$ 141,259	\$ 418,283	\$ 534,990	\$ 24,552
Total Liabilities	<u>\$ 141,259</u>	<u>\$ 418,283</u>	<u>\$ 534,990</u>	<u>\$ 24,552</u>
<u>METRO ENFORCEMENT GROUP</u>				
ASSETS				
Cash and investments	\$ 63,174	\$ 140,721	\$ 92,633	\$ 111,262
Total Assets	<u>\$ 63,174</u>	<u>\$ 140,721</u>	<u>\$ 92,633</u>	<u>\$ 111,262</u>
LIABILITIES				
Accounts payable and other current liabilities	\$ 63,174	140,721	92,633	\$ 111,262
Total Liabilities	<u>\$ 63,174</u>	<u>\$ 140,721</u>	<u>\$ 92,633</u>	<u>\$ 111,262</u>

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

YEAR ENDED DECEMBER 31, 2014

	<u>Balance January 1, 2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2014</u>
<u>TOTAL - ALL FIDUCIARY FUNDS</u>				
ASSETS				
Cash and investments	\$ 710,016	\$ 9,527,867	\$ 9,526,119	\$ 711,764
Total Assets	<u>\$ 710,016</u>	<u>\$ 9,527,867</u>	<u>\$ 9,526,119</u>	<u>\$ 711,764</u>
LIABILITIES				
Accounts payable and other current liabilities	\$ 710,016	\$ 9,527,867	\$ 9,526,119	\$ 711,764
Total Liabilities	<u>\$ 710,016</u>	<u>\$ 9,527,867</u>	<u>\$ 9,526,119</u>	<u>\$ 711,764</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	166
<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	171
<p>These schedules contain information to help the reader assess the County’s most significant local revenue source, property tax.</p>	
Debt Capacity	175
<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	180
<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	182
<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, WISCONSIN
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Governmental activities										
Net investment in capital assets	\$ 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	\$ 87,083,222
Restricted	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	5,286,345
Unrestricted	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	32,214,430
Total governmental activities net position	\$ 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	\$ 124,583,997
Business-type activities										
Net investment in capital assets	\$ 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	\$ 10,175,758
Restricted	454,144	2,380,640	2,534,136	-	-	-	-	-	-	-
Unrestricted	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	11,984,666
Total business-type activities net position	\$ 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	\$ 22,160,424
Primary government										
Net investment in capital assets	\$ 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	\$ 97,258,980
Restricted	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	5,286,345
Unrestricted	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	44,199,096
Total primary government net position	\$ 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	\$ 146,744,421

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									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Expenses										
Governmental activities:										
General government	\$ 9,295,342	\$ 9,847,113	\$ 9,288,802	\$ 9,508,871	\$ 10,080,995	\$ 9,835,485	\$ 9,974,387	\$ 9,651,740	\$ 10,885,928	\$ 9,849,340
Public safety	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	17,914,983
Public works	8,438,031	8,234,234	7,228,936	9,192,194	9,805,916	9,557,992	9,723,839	10,449,803	10,816,398	9,886,390
Health and human services	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	45,248,349
Culture, recreation and education	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	3,078,594
Conservation and development	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	3,211,218
Interest on long-term debt	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	1,369,057
Total governmental activities expenses	\$ 67,565,280	\$ 70,640,665	\$ 74,518,613	\$ 76,322,452	\$ 81,840,699	\$ 82,347,926	\$ 83,553,682	\$ 85,677,973	\$ 91,365,697	\$ 90,557,931
Business-type activities:										
Hillview Health Care Center	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	16,423,463
Lakeview Health Center	11,647,800	11,620,152	11,385,682	11,526,615	7,303,223	-	-	-	-	-
Solid Waste	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	11,913,288
Care Management Organization	40,852,590	42,956,749	47,725,774	39,526,902	-	-	-	-	-	-
Non-major enterprise funds	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	4,951,821
Total business-type activities expenses	\$ 76,521,420	\$ 79,772,511	\$ 81,974,747	\$ 83,496,307	\$ 32,158,820	\$ 27,505,694	\$ 32,158,820	\$ 28,274,061	\$ 31,762,081	\$ 33,288,572
Total primary government expenses	\$ 144,086,700	\$ 150,413,176	\$ 156,493,360	\$ 159,818,759	\$ 113,999,519	\$ 109,853,620	\$ 113,999,519	\$ 113,952,034	\$ 123,127,778	\$ 123,846,503
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 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	\$ 1,995,715
Public safety	1,046,865	776,426	712,807	809,763	809,005	779,273	1,191,039	1,252,120	1,074,982	960,097
Public works	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	3,478,998
Health and human services	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	2,899,079
Conservation and development	259,753	272,565	1,186,632	981,254	533,659	380,857	554,089	442,700	540,203	565,323
Culture, recreation and education	408,336	385,300	425,668	459,384	472,592	453,703	471,519	577,834	478,667	750,254
Operating grants and contributions	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	33,011,418
Capital grants and contributions	196,000	974,945	26,480	435,810	120,312	105,669	-	-	599,026	526,350
Total governmental activities program revenues	\$ 34,439,135	\$ 34,039,985	\$ 36,600,394	\$ 36,677,991	\$ 37,130,410	\$ 37,072,965	\$ 37,130,410	\$ 40,391,805	\$ 41,267,623	\$ 44,187,234
Business-type activities:										
Charges for services:										
Hillview Health Care Center	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	15,256,809
Lakeview Health Center	10,008,163	9,296,034	9,255,959	10,104,700	4,535,435	-	-	-	-	-
Solid Waste	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	10,520,812
Care Management Organization	40,163,200	44,825,833	50,495,558	37,430,082	-	-	-	-	-	-
Non-major enterprise funds	407,044	769,631	1,423,819	2,338,125	2,830,201	3,081,257	2,835,220	3,797,051	4,147,519	4,280,936
Operating grants and contributions	167,318	185,520	267,556	250,703	188,230	110,070	1,215,249	1,451,128	1,216,899	1,281,998
Capital grants and contributions	-	-	-	-	-	-	5,873	-	-	-
Total business-type activities program revenues	\$ 71,786,084	\$ 76,655,960	\$ 84,106,738	\$ 73,994,479	\$ 30,939,346	\$ 27,250,234	\$ 30,939,346	\$ 30,007,411	\$ 31,179,445	\$ 31,340,555
Total primary government program revenues	\$ 106,225,219	\$ 110,695,945	\$ 120,707,132	\$ 110,672,470	\$ 68,069,756	\$ 64,323,199	\$ 68,069,756	\$ 70,399,216	\$ 72,447,068	\$ 75,527,789
Net (Expense)/Revenue										
Governmental activities	\$ (33,126,145)	\$ (36,600,680)	\$ (37,918,219)	\$ (39,644,461)	\$ (44,710,289)	\$ (45,274,961)	\$ (44,710,289)	\$ (45,286,168)	\$ (50,098,074)	\$ (46,370,697)
Business-type activities	(4,735,336)	(3,116,551)	2,131,991	(9,501,828)	(1,219,474)	(255,460)	(1,219,474)	1,733,350	(582,636)	(1,948,017)
Total primary government net expense	\$ (37,861,481)	\$ (39,717,231)	\$ (35,786,228)	\$ (49,146,289)	\$ (45,929,763)	\$ (45,530,421)	\$ (45,929,763)	\$ (43,552,818)	\$ (50,680,710)	\$ (48,318,714)

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

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Revenues and other changes in Net Position										
Governmental activities:										
Taxes										
Property taxes	\$ 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	\$ 30,830,842
Sales taxes	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	11,423,778
Other taxes	6,218	4,697	5,614	17,357	7,277	8,912	6,522	5,780	28,541	7,382
Unrestricted grants and contributions	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	4,237,750
Investment earnings	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	1,290,588
Gain (loss) on disposal of capital assets	21,996	131,372	376,428	669,629	-	-	-	-	-	614,288
Transfers	(1,624)	(96,901)	60,218	(505)	534,788	108,354	122,250	92,977	(99,986)	-
Total governmental activities	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	48,404,628
Business-type activities:										
Property taxes	1,417,403	1,670,406	2,428,764	2,279,648	2,030,679	507,007	181,593	182,913	115,000	115,577
Interest income	600,450	1,368,729	1,968,906	1,205,726	277,831	277,481	215,054	96,524	17,098	50,592
Gains (loss) on disposals of capital assets	6,514	(11,105)	689	(313)	-	-	294,223	-	-	-
Transfers to other governmental entity	-	-	-	(4,045,573)	-	-	-	-	-	-
Transfers	1,624	96,901	(60,218)	505	(534,788)	(108,354)	(122,250)	(92,977)	99,986	-
Total business-type activities	2,025,991	3,124,931	4,338,141	(560,007)	1,773,722	676,134	568,620	186,460	232,084	166,169
Total primary government	\$ 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	\$ 48,570,797
Change in Net Position										
Governmental activities	\$ 5,247,277	\$ 3,741,738	\$ 4,709,185	\$ 2,939,514	\$ (984,016)	\$ 59,258	\$ 1,567,561	\$ 77,865	\$ (4,791,413)	\$ 2,033,931
Business-type activities	(2,709,345)	8,380	6,470,132	(10,061,835)	554,248	420,674	(650,854)	1,919,810	(350,552)	(1,781,848)
Total primary government	\$ 2,537,932	\$ 3,750,118	\$ 11,179,317	\$ (7,122,321)	\$ (429,768)	\$ 479,932	\$ 916,707	\$ 1,997,675	\$ (5,141,965)	\$ 252,083

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									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Fund										
Reserved	\$ 5,621,988	\$ 6,221,551	\$ 6,975,806	\$ 8,421,036	\$ 7,893,865	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	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	5,813,469
Restricted	-	-	-	-	-	2,465,632	3,018,186	3,355,024	4,134,711	1,209,450
Committed	-	-	-	-	-	2,562,774	1,793,893	1,479,522	1,218,341	1,226,997
Assigned	-	-	-	-	-	2,654,234	2,424,319	2,820,609	2,190,407	1,776,546
Unassigned	-	-	-	-	-	13,870,905	14,120,359	14,722,638	13,569,192	18,010,105
Total general fund	\$ 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	\$ 28,036,567
All other Governmental Funds										
Reserved	\$ 5,097,883	\$ 5,444,656	\$ 3,112,483	\$ 3,692,910	\$ 6,356,770	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:										
Special revenue and capital projects fund	11,126,462	10,865,414	11,972,267	13,705,083	10,760,406	-	-	-	-	-
Nonspendable	-	-	-	-	-	6,281	10,297	13,430	11,473	11,922
Restricted	-	-	-	-	-	13,299,141	5,574,947	3,039,343	3,636,198	3,763,354
Committed	-	-	-	-	-	1,263,432	574,910	574,910	574,910	574,910
Assigned	-	-	-	-	-	8,087,847	9,274,083	8,842,917	7,326,174	6,474,822
Unassigned	-	-	-	-	-	-	-	-	-	-
Total all other governmental funds	\$ 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	\$ 10,825,008

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									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Revenues										
Taxes	\$ 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	\$ 40,330,130
Intergovernmental revenues	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	35,142,848
Interdepartmental revenues	831,776	842,915	831,969	783,258	538,098	544,181	542,618	525,956	536,443	1,160
Licenses and permits	850,637	840,870	875,740	928,506	990,102	1,012,137	1,051,839	1,043,874	1,821,883	1,309,134
Fines, forfeits and penalties	544,970	517,343	471,981	445,830	449,981	451,376	418,465	425,593	387,206	395,808
Public charges for services	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	4,857,588
Intergovernmental charges for services	760,254	878,575	1,153,802	1,245,596	994,475	1,088,445	1,210,939	1,325,834	1,336,882	1,486,690
Miscellaneous revenues	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	1,626,198
Total revenues	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	85,149,556
Expenditures										
General government	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	11,235,079
Public safety	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	16,332,344
Public works	135,085	135,544	52,833	110,243	102,410	45,682	35,928	29,350	6,171	41,436
Health and human services	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	44,969,985
Conservation and development	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	3,033,119
Culture, recreation and education	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	3,714,552
Miscellaneous	37,176	47,909	35,008	65,086	121,297	100,283	86,465	79,822	100,714	113,370
Debt service:										
Principal	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	4,205,079
Interest and other charges	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	1,388,314
Debt issue costs	-	-	22,004	42,382	201,446	76,216	26,760	28,589	36,300	35,131
Capital outlay	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	1,434,599
Total expenditures	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	86,503,008
Excess (deficiency) of revenues over expenditures	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)	(1,353,452)
Other financing sources (uses)										
Proceeds of long-term debt	216,561	-	555,000	4,260,898	19,500,000	8,115,000	1,640,000	2,150,000	5,245,000	3,835,000
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	90,720
Capital lease	80,471	5,614	31,777	41,607	-	-	-	-	-	-
Sale of capital assets	102,676	176,590	282,638	731,249	24,369	112,912	58,824	57,937	33,144	660,404
Refunding proceeds	-	-	-	-	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	8,050,000	-	-	-	-
Payment to escrow agent	-	-	-	-	-	-	-	-	-	-
Transfers in	677,686	505,024	761,716	380,116	843,799	954,512	1,100,363	1,989,379	1,127,834	736,966
Transfers out	(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)	(3,553,611)
Total other financing sources (uses)	398,084	85,303	(231,482)	3,930,438	19,946,759	14,744,586	180,986	1,015,420	501,767	1,769,479
Net change in fund balances	\$ 4,175,381	\$ 2,326,689	\$ 355,589	\$ 638,228	\$ (720,311)	\$ 5,472,463	\$ (6,672,108)	\$ (720,311)	\$ (1,313,420)	\$ 416,027
Debt service as a percentage of noncapital expenditures	4.67%	5.06%	4.48%	4.59%	5.77%	4.99%	14.56%	10.29%	6.39%	6.59%

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

Fiscal Year	Real Estate (a)						Less: Tax Incremental Districts (IID)	Total (b)	General County Tax Rate (c)
	Residential	Commercial	Manufacturing	Other	Personal Property	Personal Property			
2005	\$ 4,333,144,900	\$ 1,592,062,300	\$ 144,680,400	\$ 255,888,400	\$ 231,898,600	\$ 231,898,600	\$ 6,422,072,400	\$ 3.91	
2006	4,719,296,700	1,759,378,300	147,279,200	262,155,000	238,607,400	238,607,400	7,010,337,200	3.74	
2007	4,999,581,200	1,938,017,200	149,057,100	291,318,600	264,811,100	264,440,300	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	
2014	5,537,725,600	2,128,172,900	161,611,000	280,488,200	320,640,100	314,406,800	8,114,231,000	3.89	

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									
		2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
La Crosse County:											
Operating Levy	100.00%	\$ 3.12	\$ 2.97	\$ 2.92	\$ 3.15	\$ 3.08	\$ 3.10	\$ 3.13	\$ 3.14	\$ 3.19	\$ 3.11
Library & WRLS	100.00%	0.22	0.21	0.20	0.22	0.22	0.22	0.22	0.22	0.22	0.21
Debt Service	100.00%	0.40	0.52	0.48	0.36	0.44	0.52	0.52	0.52	0.55	0.57
Total Direct County Tax Rate		3.74	3.70	3.60	3.73	3.74	3.84	3.87	3.87	3.96	3.89
City:											
La Crosse	100.00%	28.50	27.48	26.54	26.92	27.85	28.57	29.88	28.38	28.36	29.59
Onalaska	100.00%	21.64	20.16	19.54	19.35	19.78	19.95	21.28	20.55	20.86	21.44
Villages:											
Bangor	100.00%	21.19	20.63	20.13	20.00	20.27	21.32	22.30	21.67	21.68	22.00
Holmen	100.00%	21.66	20.39	19.90	19.95	19.89	20.60	21.96	19.63	19.96	21.23
Rockland	100.00%	19.99	19.46	19.10	18.83	18.86	19.64	20.63	19.47	20.10	20.20
West Salem	100.00%	21.49	20.08	19.03	17.90	18.47	18.59	19.55	18.19	18.27	19.36
Towns:											
Bangor	100.00%	18.85	18.27	17.95	17.53	17.67	18.13	19.22	20.06	18.94	19.17
Barre	100.00%	18.33	17.21	16.48	15.41	15.81	16.15	17.05	17.14	15.73	16.62
Burns	100.00%	18.18	18.16	18.03	17.81	17.81	18.21	19.40	19.93	18.83	18.86
Campbell	100.00%	21.26	20.39	19.32	19.56	19.92	20.62	21.79	21.96	20.02	21.14
Farmington	100.00%	18.61	17.66	16.18	16.15	16.46	17.13	17.74	18.62	17.04	18.17
Greenfield	100.00%	18.90	17.89	17.22	16.63	17.12	18.28	19.20	19.82	18.10	19.42
Hamilton	100.00%	19.44	18.24	17.70	16.42	16.77	17.22	18.16	18.21	16.82	17.67
Holland	100.00%	19.21	18.02	17.68	17.75	17.84	18.41	19.49	18.96	17.38	18.07
Medary	100.00%	17.63	16.87	16.06	16.06	16.40	17.05	18.16	18.31	16.67	17.70
Onalaska	100.00%	18.66	17.60	17.25	17.42	17.49	18.00	19.07	18.74	17.23	17.86
Shelby	100.00%	21.92	20.78	19.61	19.77	20.24	20.86	22.16	22.17	20.39	21.26
Washington	100.00%	19.31	19.08	18.03	17.97	18.09	18.78	19.72	19.92	18.60	19.96
School Districts:											
Holmen	100.00%	10.18	10.17	10.55	10.46	10.97	11.84	11.23	11.40	11.61	11.35
Onalaska	100.00%	7.78	7.42	7.64	7.60	7.92	8.86	9.31	9.60	9.69	10.32
West Salem	100.00%	9.69	9.24	8.43	8.73	8.98	9.70	9.67	9.76	10.20	10.21
La Crosse	98.59%	10.90	10.12	10.48	10.66	11.32	12.26	12.18	12.13	12.89	12.42
Bangor	96.51%	9.68	9.68	9.68	9.64	10.08	10.99	11.36	11.99	11.62	11.59
Melrose-Mindoro	46.03%	9.64	8.29	8.48	8.65	9.26	9.61	10.46	10.46	10.79	10.79
Cashton	6.71%	9.81	8.73	9.09	8.78	9.62	10.59	10.49	10.77	12.25	10.94
Westby	3.84%	11.06	9.91	8.94	9.22	10.14	10.58	10.49	10.47	10.86	10.67
Technical College:											
Western	46.86%	2.10	1.98	1.92	1.93	1.99	2.05	2.09	2.13	2.50	1.61

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

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

Taxpayer	2014				2005			
	Equalized Value	Rank	Percentage of Total Equalized Value		Equalized Value	Rank	Percentage of Total Equalized Value	
Gundersen Health System	\$ 197,522,850	1	2.34%		\$ 118,262,715	1	1.80%	
Kwik Trip	84,105,840	2	1.00%		35,560,985	4	0.54%	
Crown American - Valley View Mall	61,881,700	3	0.73%		48,533,300	2	0.74%	
Walmart/Sam's Club	52,463,170	4	0.62%		34,578,757	5	0.53%	
Riverside Center LLC/Logistics Health	48,004,930	5	0.57%		-		0.00%	
Trane Company	45,552,397	6	0.54%		38,915,374	3	0.59%	
Mayo Clinic Health System	44,481,170	7	0.53%		20,123,647	6	0.31%	
JF Brennan Co Inc	28,564,970	8	0.34%		-		0.00%	
Altra Credit Union	27,458,540	9	0.33%		-		0.00%	
Menards	27,188,640	10	0.32%		16,066,557	8	0.25%	
Ace Hardware	-		0.00%		18,513,045	7	0.28%	
Commercial Development Co	-		0.00%		15,510,400	9	0.24%	
Woodmans	-		0.00%		13,161,826	10	0.20%	
Total	\$ 617,224,207		7.32%		\$ 359,226,606		5.48%	
Total County Equalized Value	\$ 8,428,637,800				\$ 6,557,674,600			

Source: La Crosse County Treasurer's Office

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		Collections in Subsequent Years		Total Collections to Date	
		Amount	Percentage of Levy	Amount	Percentage of Levy	Amount	Percentage of Levy
2005	\$ 24,009,949	\$ 23,123,362	96.31%	\$ 886,492		\$ 24,009,854	100.00%
2006	25,919,824	24,835,287	95.82%	1,080,711		25,915,998	99.99%
2007	26,897,891	25,655,705	95.38%	1,232,902		26,888,607	99.97%
2008	28,213,018	26,736,853	94.77%	1,464,299		28,201,152	99.96%
2009	28,946,032	27,095,950	93.61%	1,735,630		28,831,580	99.60%
2010	29,489,345	27,595,204	93.58%	1,748,111		29,343,315	99.50%
2011	29,489,345	27,223,972	92.32%	1,873,950		29,097,922	98.67%
2012	29,839,209	27,861,950	93.37%	1,085,812		28,947,762	97.01%
2013	30,946,419	29,348,954	94.84%	737,811		30,086,765	97.22%
2014	31,576,855	29,979,390	94.94%	N/A		29,979,390	94.94%

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					Total Primary Government	Percentage of Personal Income	Per Capita						
	General Obligation and Refunding Bonds					Wisconsin State Trust Fund Loan			Financing-Business Fund Loan		Gap Business Fund Loan		Federal S/B Loan		Capital Leases				Hillview Terrace		General Obligation and Refunding Bonds			
	Refunding Bonds	Wisconsin State Trust Fund Loan	Bank Note	Wisconsin State Trust Fund Loan	Bank Note	Financing-Business Fund Loan	Gap Business Fund Loan	Federal S/B Loan	Capital Leases	Hillview Terrace	General Obligation and Refunding Bonds				General Obligation and Refunding Bonds									
2005	\$18,522,223	\$4,550,000	\$348,765	\$4,550,000	\$348,765	\$100,000	\$115,353	\$72,851	\$115,353	\$72,851	-	-	-	-	-	-	-	-	-	-	-	\$30,461,969	1.00%	\$280.93
2006	16,843,395	4,743,114	-	4,743,114	-	90,000	50,422	45,174	50,422	45,174	-	-	-	-	-	-	-	-	-	-	-	50,023,710	1.57%	459.80
2007	15,710,149	4,483,591	-	4,483,591	-	70,000	-	41,203	-	41,203	-	-	-	-	-	-	-	-	-	-	-	47,459,794	1.45%	432.96
2008	13,989,112	8,476,969	-	8,476,969	-	50,000	-	51,936	-	51,936	-	-	-	-	-	-	-	-	-	-	-	48,508,905	1.42%	440.48
2009	30,780,403	8,194,788	-	8,194,788	-	-	-	6,324	-	6,324	-	-	-	-	-	-	-	-	-	-	-	63,646,112	1.76%	574.72
2010	38,715,065	14,246,241	-	14,246,241	-	-	-	3,383	-	3,383	-	-	-	-	-	-	-	-	-	-	-	78,719,623	2.08%	704.17
2011	37,290,310	6,304,350	-	6,304,350	-	-	-	534	-	534	-	-	-	-	-	-	-	-	-	-	-	67,834,883	1.66%	601.60
2012	32,782,764	6,070,221	-	6,070,221	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	61,545,221	1.52%	543.12
2013	35,064,218	5,824,778	-	5,824,778	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	61,814,244	1.43%	543.38
2014	34,956,666	5,568,290	-	5,568,290	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	59,776,846	1.37%	512.17

Note: (a) 2014 and 2013 percentages calculated using 2013 personal income data, which is the most recent available.

(b) Population and personal income data can be found on page 180.

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	Equalized Value	Percent of Debt to Equalized		Debt Per Capita (2)
					Valuation (1)	Population	
2005	\$ 30,389,118	\$ 598,572	\$ 29,790,546	\$ 6,557,674,600	0.45%	110,128	\$ 270.51
2006	49,978,536	617,556	49,360,980	7,126,716,600	0.69%	110,743	445.73
2007	47,418,591	680,569	46,738,022	7,642,785,200	0.61%	111,791	418.08
2008	48,456,969	1,942,928	46,514,041	7,779,523,300	0.60%	112,758	412.51
2009	63,639,788	1,630,742	62,009,046	7,978,271,000	0.78%	113,318	547.21
2010	78,716,240	10,208,101	68,508,139	7,935,455,900	0.86%	113,758	602.23
2011	67,834,349	2,212,925	65,621,424	7,879,057,100	0.83%	115,572	567.80
2012	61,545,221	415,946	61,129,275	7,977,429,700	0.77%	116,461	524.89
2013	61,814,244	675,656 *	61,138,588	8,063,740,700	0.76%	116,713	523.84
2014	59,776,846	-	59,776,846	8,428,637,800	0.71%	116,740	512.05

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

* Note: For years prior to 2014, the amount available for Debt Service is less accrued interest

LA CROSSE COUNTY, WISCONSIN
Ratios of General Bonded Debt to Equalized Valuation and Debt Per Capita
As of December 31, 2014

Governmental Unit	Outstanding Debt	% of Debt Within County (a)	Amount of Debt Within County
DIRECT DEBT			
La Crosse County	\$ 40,524,956	100.00%	\$ 40,524,956
			\$ 40,524,956
TOTAL DIRECT DEBT			
OVERLAPPING DEBT			
Cities			
La Crosse	74,397,666	100.00%	\$ 74,397,666
Onalaska	39,151,177	100.00%	39,151,177
Total All Cities			\$ 113,548,843
Villages			
Bangor	-	100.00%	\$ -
Holmen	9,320,689	100.00%	9,320,689
Rockland	-	100.00%	-
West Salem	-	100.00%	-
Total All Villages			\$ 9,320,689
Towns			
Bangor	-	100.00%	\$ -
Barre	-	100.00%	-
Burns	-	100.00%	-
Campbell	-	100.00%	-
Farmington	-	100.00%	-
Greenfield	-	100.00%	-
Hamilton	-	100.00%	-
Holland	-	100.00%	-
Medary	-	100.00%	-
Onalaska	-	100.00%	-
Shelby	-	100.00%	-
Washington	-	100.00%	-
Total All Towns			\$ -
School Districts			
Holmen	22,520,000	100.00%	\$ 22,520,000
Onalaska	27,530,000	100.00%	27,530,000
West Salem	8,757,082	100.00%	8,757,082
La Crosse	29,025,000	98.67%	28,638,968
Bangor	5,279,947	95.04%	5,018,062
Melrose-Mindoro	510,000	45.25%	230,775
Cashton	12,655,000	6.30%	797,265
Westby	15,514,138	3.76%	583,332
Total All School Districts			\$ 94,075,483

LA CROSSE COUNTY, WISCONSIN
Ratios of General Bonded Debt to Equalized Valuation and Debt Per Capita (Continued)
As of December 31, 2014

Governmental Unit	Outstanding Debt	% of Debt Within County (a)	Amount of Debt Within County
Sanitary Districts			
Shelby #2	\$ -	100.00%	\$ -
Mindoro #1	-	100.00%	-
St. Joseph # 1	664,117	100.00%	664,117
			<u>\$ 664,117</u>
Technical College Districts			
Western	207,216,395	45.87%	\$ 95,050,160
Total Technical College Districts			<u>\$ 95,050,160</u>
TOTAL OVERLAPPING DEBT			<u>\$ 312,659,293</u>
TOTAL DIRECT AND OVERLAPPING DEBT			<u>\$ 353,184,249</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, 2014

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Debt limit	\$ 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	\$ 421,431,890
Total net debt applicable to limit	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	59,027,183
Legal debt margin	\$ 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	\$ 362,404,707
Total net debt applicable to the limit as a percentage of debt limit	9.1%	13.8%	12.2%	12.0%	15.5%	17.3%	16.5%	15.2%	15.0%	14.0%

Legal Debt Margin Calculation for Fiscal Year 2014

Equalized value	\$ 8,428,637,800
Debt Limit (5% of equalized value)	
Debt applicable to limit:	\$ 421,431,890
Outstanding general obligation debt	59,383,290
Less: Amount available in debt service fund	(356,107)
Total net debt applicable to limit	59,027,183
Legal debt margin	\$ 362,404,707

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
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	4,864,742	41,681	16,152	2,238	5.2%
2014	116,740	(g)	(g)	16,234	2,201	4.4%

(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

Employer	Product/Business	2014			2005	
		Approximate Employment	% of Total County Employment	Rank	Approximate Employment	Rank
Gundersen Health System	Clinics/hospital	7,000	10.74%	1	5,675	1
Mayo Clinic Health System	Clinics/hospital	3,600	5.53%	2	3,000	2
Kwik Trip	Convenience stores	1,750	2.69%	3	800	9
The Trane Company	Heating and cooling equip	1,725	2.65%	4	2,530	3
University of Wisconsin - La Crosse	Education	1,200	1.84%	5	1,382	8
County of La Crosse	County government	1,113 *	1.71%	6	1,300 *	5
School District of La Crosse	Education	921 *	1.41%	7	1,115 *	7
Logistics Health Incorporated	Health services	850	1.30%	8	-	N/A
CenturyLink	Telephone utility	800	1.23%	9	0	N/A
Festival Foods	Retail Grocery	762	1.17%	10	0	N/A
Total		19,721	30.27%		15,802	

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>	Full-time Equivalent Employees as of December 31									
	<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>2014</u>
General government	128	133	133	137	136	137	134	142	138	134
Public safety	153	151	154	155	157	162	156	156	155	158
Public works	66	67	69	66	68	70	68	70	68	71
Nursing Homes	392	380	387	411	432	416	416	413	395	383
Health and human services	366	374	389	289	290	294	281	283	296	308
Conservation and development	22	22	22	22	21	21	21	20	21	21
Culture, recreation and education	39	39	39	38	40	39	40	39	38	38
Total	1,166	1,166	1,193	1,118	1,144	1,139	1,116	1,123	1,111	1,113

Source: County of La Crosse Employee Count Report

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

Function/Program	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Clerk of Courts:										
Criminal Felonies	897	951	779	805	751	694	701	828	852	821
Criminal Misdemeanors	2,119	2,026	1,921	1,768	2,020	2,173	1,843	2,145	2,007	1,631
Criminal Traffic	1,040	984	902	892	927	657	372	412	469	429
Small Claims	3,186	2,967	2,178	3,358	3,503	2,824	2,769	2,670	2,433	2,546
Traffic Citations	4,777	3,986	3,301	3,649	4,111	5,642	5,079	5,577	5,271	5,744
Register of Deeds:										
Documents recorded	27,774	25,123	27,221	22,594	27,275	24,657	21,369	25,243	21,204	16,098
Medical Examiner:										
Cremation Permits Issued	375	306	447	435	539	544	626	646	747	796
Certification Fees	236	259	248	277	270	295	283	302	236	234
County Clerk:										
Number of marriage licenses	773	749	760	759	716	694	693	700	678	725
Number of Domestic Partners licenses	0	0	0	0	33	10	8	9	5	2
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	119	119	119	119	120	120	120	120	120	120
Mediation & Family Court Services:										
Mediation Cases	188	199	251	259	242	211	212	242	233	258
Emergency Services:										
Emergency calls	26,584	25,069	28,444	28,830	27,994	29,131	29,992	27,953	28,063	27,787
Non-emergency calls	327,651	322,379	323,352	318,653	300,439	266,160	260,299	249,290	240,909	248,200
Sheriff's Department:										
Female Jail Capacity	39	39	39	39	39	39	0 ∆	0	0	0
Secure Jail Capacity	172	172	172	172	172	235	274	274	274	274
Adult Huber Capacity	110	0	0	0	0	0	0	0	0	0
Land Conservation:										
Erosion control permits issued	308	266	236	166	132	139	130	141	131	134
Zoning, Planning & Land Information:										
Total permits issued	587	505	465	449	412	396	358	356	294	340
Veterans Administration:										
In-person contacts for Federal Benefits	2,449	2,640	2,540	2,448	2,508	2,566	2,454	2,682	2,261	2,497
In-person contacts for State Benefits	683	889	811	697	747	743	662	665	596	668
Aging Department:										
Number of senior meals served	135,188	129,397	126,309	129,258	127,335	134,310	131,193	119,427	107,796	100,183
Number of people served by benefit specialist	1,600	5,900	6,000	7,000	5,486	4,032	4,540	5,082	5,308	3,624

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

Function/Program	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Health Department:										
Immunizations	5,674	5,601	7,548	8,834	6,529	7,053	4,107	2,958	3,679	3,153
Home Health Nursing Visits	2,737	2,803	2,502	2,290	2,729	2,513	2,347	1,285	1,294	661
Home Health Aide Visits	6,660	6,318	6,400	5,512	5,030	4,611	4,239	3,000	2,374	883
Personal Care Hours	3,465	3,192	4,531	3,820	4,674	4,409	4,755	3,738	3,745	923
Licenses issued	912	875	884	923	939	945	914	889	1,009	891
Sanitary permits issued	267	214	188	175	163	152	145	152	146	146
Septic systems inspections	397	392	319	227	228	227	136	402	407	673
WIC clients	2,153	2,186	2,289	2,389	2,357	2,336	2,275	2,182	3,462	3,458
Lead screening	573	548	697	571	460	648	525	256	686	515
Mosquito sites monitored	1,685	1,870	2,138	3,296	3,670	7,504	8,120	8,239	2,206	2,391
Dog licenses issued	13,173	13,432	14,219	15,075	15,608	16,351	16,716	16,522	17,082	17,137
Human Services:										
Intoxicated Driver Program assessment	755	780	690	704	650	903	607	814	823	795
Household energy assistance recipients	2,608	3,015	3,151	3,237	3,460	4,143	3,999	3,863	3,478	7,838
Medicaid benefits provided to individuals	19,263	14,871	15,465	16,561	19,205	20,110	20,050	21,419	11,966	12,629
Abuse and neglect cases w/children reported	1,171	4,452	3,516	3,368	3,523	3,262	1,831	1,728	2,181	2,309
Justice Sanctions Population	198	476	1,663	1,656	1,536	1,519	1,270	1,505	1,391	1,288
Care Management Organization:										
Clients served	1,680	1,736	1,819	1,840 *	0	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	30	30	30	30
Lakeview Health Center:										
Number of beds available	188	180	0	0	0 ^	0	0	0	0	0
Number of beds available:										
Lakeview Nursing Home	0	0	142	142	142	142	142	142	142	99
MacIntosh Manor	4	4	4	4	4	4	4	4	4	0
Regent Manor	0	0	4	4	4	4	4	4	4	4
Maplewood CBRF	0	0	0	14	14	14	14	14	14	14
Ravenwood Nursing Home	0	0	14	14	18	18	18	18	18	10
Monarch Manor	0	0	0	0	0	0	0	0	0	8
Solid Waste Department:										
Landfill tonnages	104,575	112,723	109,623	111,191	111,581	95,239	110,921	89,935	119,085	118,341
Xcel tonnages	73,949	76,285	74,277	73,785	66,922	74,568	75,598	76,123	77,616	65,501
Household Hazardous Materials:										
Number of household users	2,838	3,564	4,157	5,150	5,471	6,398	6,454	9,915	10,265	10,955
Number of business users	119	204	370	552	611	524	391	341	465	508

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>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>2014</u>
<u>Conservation & Development</u>										
Vehicles	4	5	5	3	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	5	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	3	3	3	3	3	3	3
Boat Docks	2	2	2	2	2	2	2	2	2	2
Vehicles and machinery	13	14	13	13	15	15	15	14	15	17
Minature Golf Course	0	1	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	7	7	7	7	7	7
Utility Building	0	0	0	0	1	1	1	1	1	1
Vehicles and machinery	7	7	8	8	9	9	9	12	12	11
<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	1	1	1	1
Occupational Rehab Building	1	1	1	1	1	1	1	1	1	1
Adult Family Home	1	2	2	2	2	2	2	2	3	3
Women's Residential Treatment Facility	0	0	0	0	1	1	1	1	1	1
Screen House	1	1	1	1	1	1	0	0	0	0
Garage/Storage Building	1	1	1	1	1	1	1	1	1	1
Vehicles and machinery	15	21	21	24	24	23	22	24	22	19
<u>Safety</u>										
Building - Huber Facility	1	1	1	0	0	0	0	0	0	0
Vehicles and machinery	36	33	35	41	40	40	42	39	35	35
Lenco Bearcat	1	1	1	1	1	1	1	1	1	1
Boats	3	2	2	3	3	3	3	2	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	11	11	11	11	11	11
Salt Storage	8	8	8	8	9	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	2	2	2	2	2	2	2	2	2	2
Vehicles and machinery	140	140	138	137	143	144	140	138	134	137

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

This Page Was Intentionally Left Blank