

# COUNTY OF LA CROSSE, WISCONSIN

## Comprehensive Annual Financial Report

For the Year Ended December 31, 2015





**COUNTY OF LA CROSSE, WISCONSIN**

**Comprehensive Annual Financial Report**

For the Year Ended December 31, 2015

**County Administrator**

Steve O'Malley

**County Auditor/Finance Director**

Sharon Davidson

**Prepared by**

La Crosse County  
Finance Department

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*The Human Services Department, along with various community groups, established the La Crosse Area Family Collaborative as a prevention effort to work with families in need before a crisis strikes. The program has helped over 100 families in the La Crosse area with various needs, including transportation and housing.*

# Servant Leadership is our business



*In 2015, the Veterans Service Office assisted over 2,600 Veterans or family members in applying for benefits or other services. With the County's assistance, 450 Veterans received \$1.2 million in back pay related to service connected disabilities. During the year, Veterans in La Crosse County received over \$51.3 million in various federal aids and other services.*



*Mediation and Family Court Services (MFCS) provides mediation services to assist parents in resolving issues regarding placement and custody. In 2015, MFCS received 252 referrals for mediation, affecting 374 children.*

## Serving Others First



*The Health Department was one of 14 states and 5 local health departments in the nation to receive funding in 2015 for a five year project to address human exposure to contaminants in drinking water. The Department will be partnering with four area counties to complete this project.*

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# INTRODUCTORY SECTION

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Office of County Administrator

**County of La Crosse, Wisconsin**

County Administrative Center

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June 28, 2016

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, 2016. 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, 2015.

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.

Baker Tilly Virchow Krause, LLP has issued an unmodified opinion on La Crosse County's financial statements for the fiscal year ended December 31, 2015. 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 117,054 (2015 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.

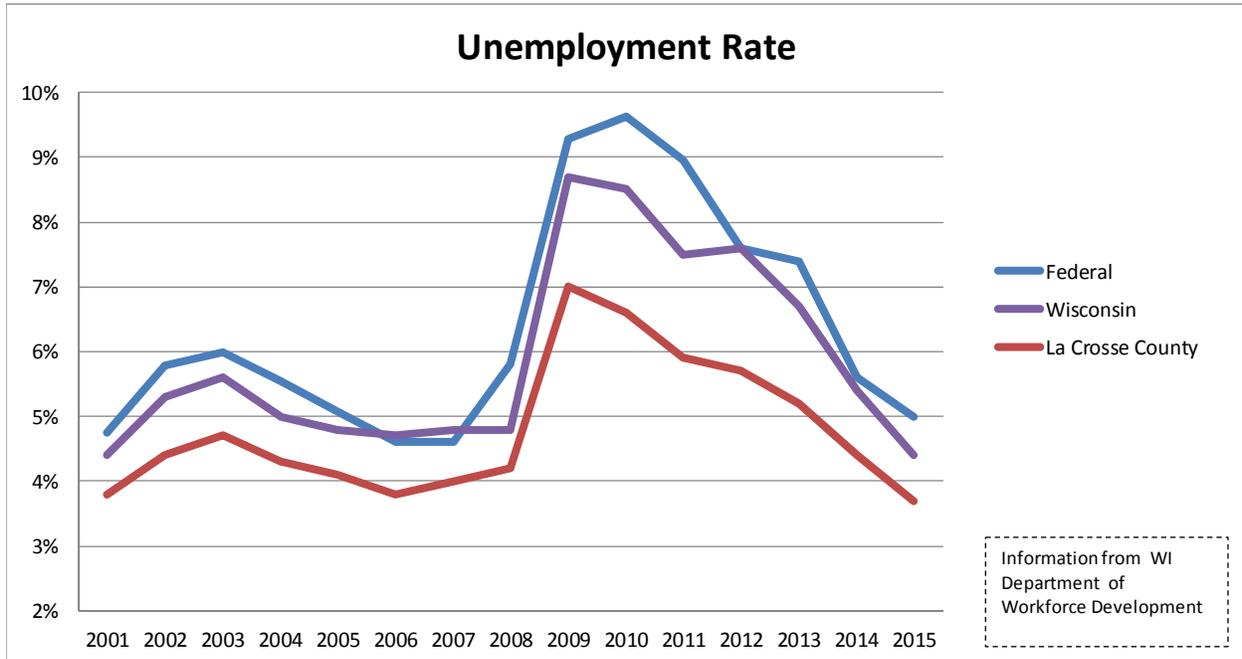
The County of La Crosse provides many services to its citizens, some of which are required by state statute. Those services include maintenance of public records, a five-branch circuit court system, public safety and law enforcement, highway maintenance and construction, public health, human services,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

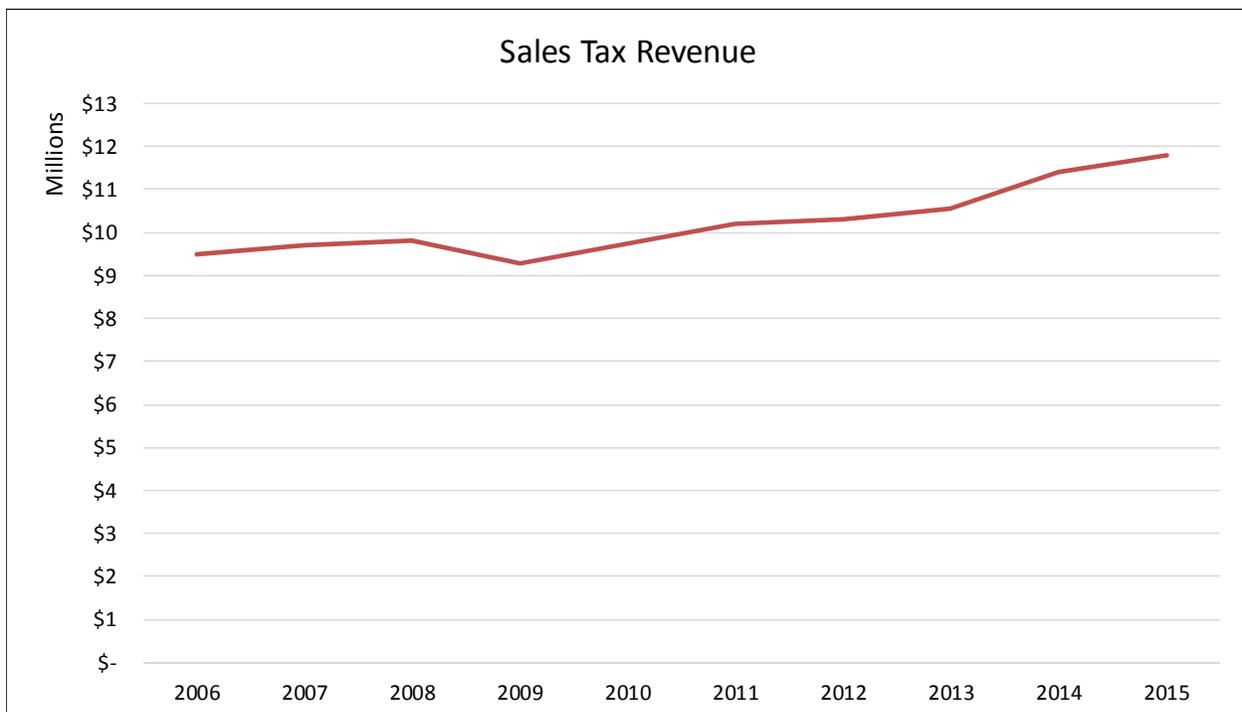
## **Local Economy**

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 12th lowest unemployment rate in the State as of April 2016 at 3.7%. As the chart below shows, the County unemployment rate has remained consistently lower than the State of Wisconsin and the national rate.



The County receives 0.5% sales tax on retail sales. Sales tax revenue for the County continues to grow, in fact in 2015 saw a 3% growth over 2014.



La Crosse County also continues to be recognized for its high quality of life by nationally recognized ratings organizations. In 2015 the Washburn neighborhood within the City of La Crosse was ranked the 5<sup>th</sup> best place to live in the country for people age 50 and older by AARP's Livability Index, based on housing and community services. In 2014 the City of La Crosse was named as the 11<sup>th</sup> best place to live in the country by Outside Magazine, based on access to adventure, healthy eating options, bike lanes, and green spaces. Also, the City of Onalaska was ranked #18 by Livability.com as one of the best small towns to live. Onalaska has more than 300 acres of parks, two quality school districts, and cost-of-living expenses are generally lower than most cities.

In 2015, Entrepreneur Magazine indicated that La Crosse was one of the Best Small Towns to open a business, ranking them #10. In 2014, Business Insider, ranked La Crosse as #2 in the list of Most Exciting Small Cities in America, and Forbes added the city to the Best Small Places for Business and Careers.

The La Crosse County Solid Waste Department has received national attention for its facilities and partnerships. Two articles in a national magazine, "Waste Advantage", highlighted La Crosse County's ability to turn waste into a resource, partnering with environmental organizations and developing land as a natural resource. The articles highlighted a unique public outreach program that has given Boy Scouts and other organizations a firsthand look at operating a landfill and creating sustainable practices. These efforts resulted in the Solid Waste Department receiving the Bronze Excellence Award in Public Education at the 2015 Annual Solid Waste Association of North America.

La Crosse County is also a healthy place to live, work, learn and play. The county ranks 15<sup>th</sup> out of 72 counties in Wisconsin for health outcomes and 6<sup>th</sup> for health factors including health behaviors, clinical care, social and economic factors, and physical environment.

These 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. Two-16 bed CBRF for special needs clients, one-10 bed State-only nursing home for behavioral health, and one-50 bed nursing home will serve primarily La Crosse County residents.

Construction of the new Lakeview Campus began in 2015, with completion expected by the fall of 2016. This facility will accommodate the needs of the elderly and disabled for many years to come, not only for La Crosse County, but also the region. The cost is projected to be \$17.2 million and currently construction is on time and on budget.

### **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 early in 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 also includes the remodeling of space in the Law Enforcement Center building for Child Support and Medical Examiner offices (this was completed in December of 2015) 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 in 2016 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.

### **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. The developer is planning on building a multi-unit housing complex, including townhouses, duplexes and triplexes with a projected \$9 million to \$10 million investment. 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.

### **Neighborhood Revitalization**

As part of the 2016 budget, the County Board approved a plan for neighborhood revitalization in two areas within the City of La Crosse, the Powell-Poage-Hamilton and Washburn neighborhoods. The plan would allow grants of up to \$25,000 for a single-family project that would go towards the purchase of a deteriorated home that would be torn down and a new home built with a value of at least \$150,000. There are also guidelines for multi-family projects. Also, as part of this project, the Solid Waste Department has budgeted \$50,000 within their 2016 budget to waive the tipping fees for demolition waste hauled to the landfill as part of this initiative.

### **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 will refinance the bond anticipation notes by 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 the final \$11 million in G.O. bonds in the summer of 2016 as the construction is projected for completion by the end of 2016. 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 goal will be to reduce the amount of annual highway debt issued by roughly \$300,000 each year. After issuing G.O. bonds for \$2.4 million later in 2016, the future anticipated debt needs will decline as follows: \$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 the Solid Waste Fund from any future G.O. exposure. The County is planning on refinancing the 2006B issue which become callable in 2016. The goal will be to refund the remaining principle as a revenue loan through the State Trust Fund loan program. This option would remove an additional \$7.82 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 sales 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.

### 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, 2014. This was the tenth 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, Frank Baures, Lanae Nickelotti, and Renee Nugent. We would also like to show recognition for the hard work and excellent assistance received from our independent auditors, Baker Tilly Virchow Krause, 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**

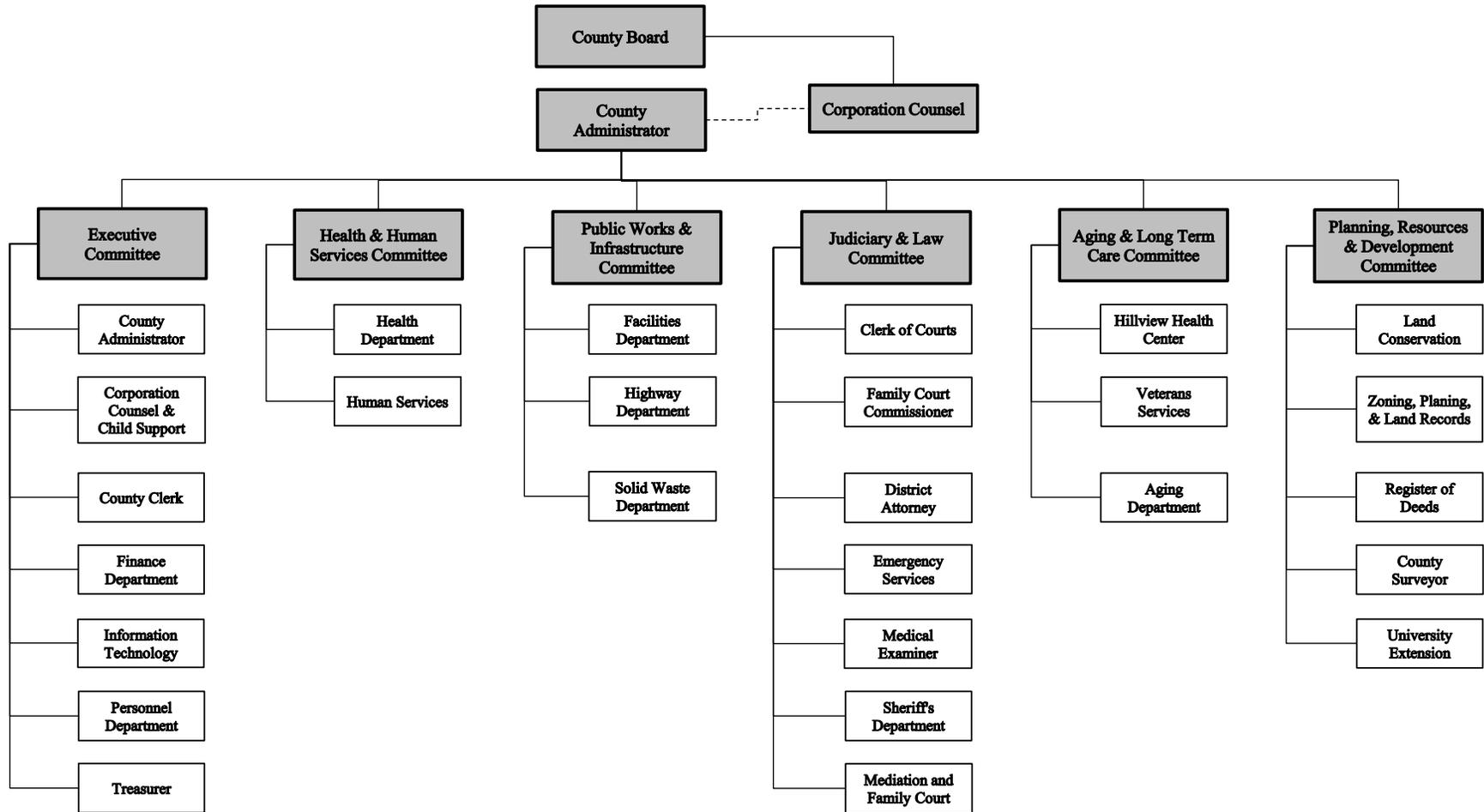
For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2014**

Executive Director/CEO

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**La Crosse County  
Standing Committees and Boards**



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

(As of December 31, 2015)

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   |

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# FINANCIAL SECTION

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**INDEPENDENT AUDITORS' REPORT**

To the 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, Wisconsin, as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise La Crosse County'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 over financial reporting relevant to La Crosse County'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 La Crosse County'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.

To the County Board of Supervisors  
La Crosse County

### ***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, Wisconsin, as of December 31, 2015 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 discussed in Note 18, La Crosse County adopted the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68*, effective January 1, 2015. Our opinions are 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 required supplementary information as listed in the table of contents 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.

#### *Supplementary 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 supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 supplementary information is fairly stated in all material respects, in relation to the basic financial statements as a whole.

To the County Board of Supervisors  
La Crosse County

*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 introductory and statistical sections are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information 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 will issue a report 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 results 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.

*Baker Tilly Virchow Krause, LLP*

Madison, Wisconsin  
June 28, 2016

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# MANAGEMENT'S DISCUSSION & ANALYSIS

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

December 31, 2015

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, 2015. 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. We note that certain amounts in the prior year comparatives below have been reclassified to conform to the current year's presentation.

**FINANCIAL HIGHLIGHTS**

- The assets/deferred outflows of resources of the County of La Crosse exceeded its liabilities/deferred inflows of resources at the close of the current year by \$163,577,072 (net position). Of this amount, \$51,280,833 (unrestricted net position) may be used to meet ongoing obligations to citizens and creditors, \$16,213,297 is restricted for specific purposes (restricted net position), and \$96,082,942 is the net investment in capital assets.
- The County's total net position increased by \$990,687. Governmental activities increased the County's net position by \$960,964 and business-type activities increased by \$29,723.
- As of the close of the current year, the County of La Crosse's governmental funds reported a combined ending fund balances of \$44,319,779, an increase of \$5,458,204 from 2014. Approximately 43.0% of the combined fund balances, or \$19,079,125 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 \$25,161,720 or 75.8% of the total general fund expenditures. Unassigned fund balance for the general fund was \$19,079,125 or 57.5% of the total general fund expenditures, which is higher than the percentage required by County Ordinance of 25-50%.
- The business-type activities enterprise funds reported combined net position of \$22,773,445 at December 31, an increase of \$313,444 from the prior year. Beginning net position was restated by \$3,440,206 due to the implementation of GASB 68 related to pensions (see Note 19). Internal service funds reported net position of \$80,577,124 at year end, a decrease of \$983,077 in comparison with the prior year. Beginning net position was restated by \$1,073,701 in the Highway Fund due to the implementation of GASB 68 related to pensions (see Note 19). Of the total proprietary fund net position of \$103,350,569, \$82,306,647 is invested in capital assets, \$2,247,898 is restricted and \$18,796,024 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.

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

December 31, 2015

**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 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 public safety; health and human services; conservation and development; culture, recreation and education; public works; and general government. The business type activities of the County include: Hillview Health Care Center, Lakeview Nursing Home Facility Fund, Solid Waste, Carroll Heights Apartments, Hillview Terrace, Regent Manor, Monarch Manor, Ravenwood, Maplewood, 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.

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

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

The County maintains 13 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, Capital Projects, 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, Lakeview Nursing Home Facility 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 pages 54-59 of this report.

- Agency funds are used to account for resources held for the benefit of parties outside the government. Agency 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 agency funds is much like that used for proprietary funds.

The agency fund financial statement can be found on page 60 of this report.

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

December 31, 2015

**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 63-102 of this report.

**Required Supplementary Information** is presented for the budgetary schedules of the General Fund and the major special revenue funds, OPEB funding schedule, WRS proportionate share of the net pension asset, and WRS schedule of employer contributions. This information can be found on pages 103-111 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 \$163,577,072 at the close of the most recent fiscal year. A comparative Statement of Net Position for 2015 and 2014 is below with the total percentage change.

**Statement of Net Position**

|                                  | Governmental activities |                | Business-type activities |               | Total          |                | Total %<br>Change |
|----------------------------------|-------------------------|----------------|--------------------------|---------------|----------------|----------------|-------------------|
|                                  | 2015                    | 2014*          | 2015                     | 2014*         | 2015           | 2014*          |                   |
| Current and other assets         | \$ 111,396,924          | \$ 93,610,426  | \$ 38,110,265            | \$ 27,209,501 | \$ 149,507,189 | \$ 120,819,927 | 23.74%            |
| Capital assets                   | 127,764,145             | 122,746,512    | 28,769,664               | 22,873,289    | 156,533,809    | 145,619,801    | 7.49%             |
| Total Assets                     | 239,161,069             | 216,356,938    | 66,879,929               | 50,082,790    | 306,040,998    | 266,439,728    | 14.86%            |
| Deferred outflows of resources   | 6,320,253               | -              | 6,212,451                | 4,687,299     | 12,532,704     | 4,687,299      | 167.38%           |
| Current and other liabilities    | 14,382,152              | 16,821,447     | 4,355,521                | 5,671,699     | 18,737,673     | 22,493,146     | -16.70%           |
| Long-term liabilities            | 60,591,577              | 43,506,339     | 42,990,406               | 26,806,266    | 103,581,983    | 70,312,605     | 47.32%            |
| Total Liabilities                | 74,973,729              | 60,327,786     | 47,345,927               | 32,477,965    | 122,319,656    | 92,805,751     | 31.80%            |
| Deferred inflows of resources    | 32,560,874              | 31,445,155     | 116,100                  | 131,700       | 32,676,974     | 31,576,855     | 3.48%             |
| Net position:                    |                         |                |                          |               |                |                |                   |
| Net investment in capital assets | 83,871,162              | 87,083,222     | 12,211,780               | 10,175,758    | 96,082,942     | 97,258,980     | -1.21%            |
| Restricted net position          | 14,500,096              | 5,286,345      | 1,713,201                | -             | 16,213,297     | 5,286,345      | 206.70%           |
| Unrestricted net position        | 39,575,461              | 32,214,430     | 11,705,372               | 11,984,666    | 51,280,833     | 44,199,096     | 16.02%            |
| Total Net Position               | \$ 137,946,719          | \$ 124,583,997 | \$ 25,630,353            | \$ 22,160,424 | \$ 163,577,072 | \$ 146,744,421 | 11.47%            |

\*Amounts reported for 2014 have not been restated for the County's implementation of GASB Statement No. 68 (see Note 19).

The largest portion of the County's net position (59.7%) 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.

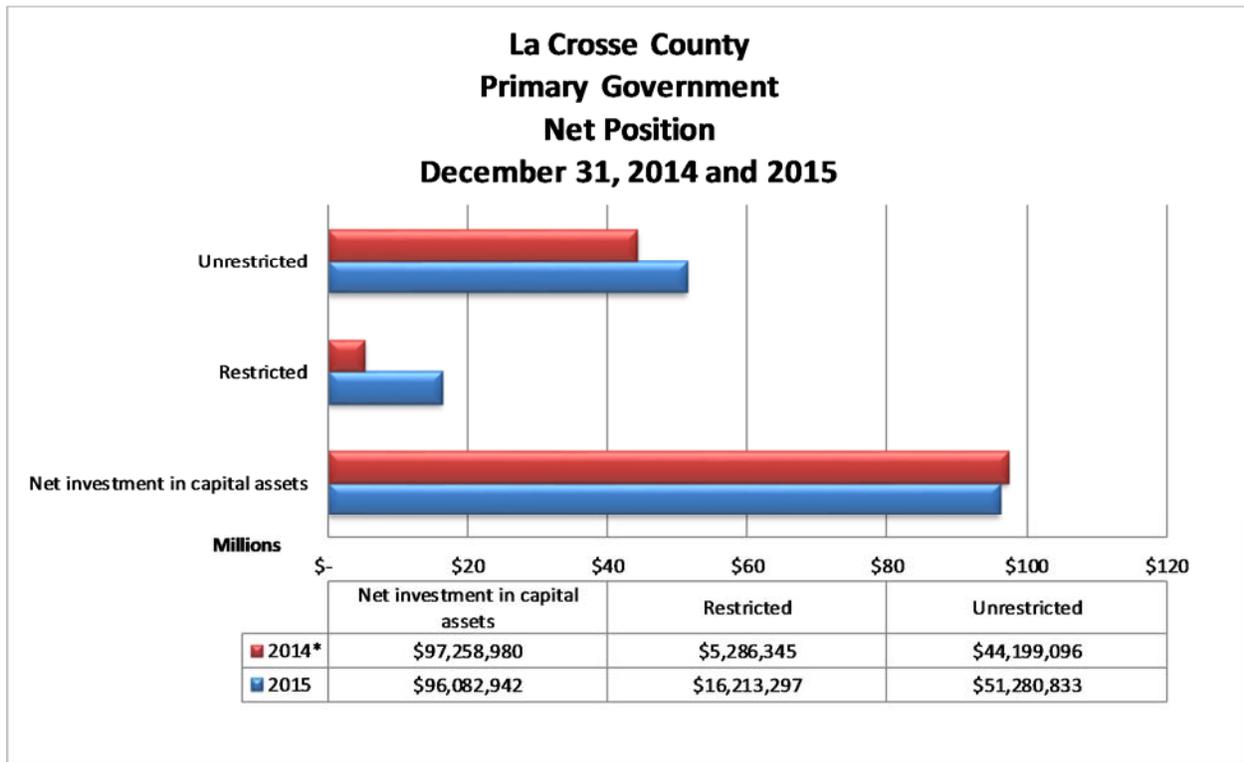
**LA CROSSE COUNTY, WISCONSIN**  
**Management’s Discussion and Analysis (Unaudited)**

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Unrestricted net position comprises 30.4% 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, 9.9%, represents resources that are subject to external restrictions on how they may be used.

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



\*Amounts reported for 2014 have not been restated for the County’s implementation of GASB Statement No. 68 (see Note 19).

The County’s net position increased \$990,687 during the current year. Total revenues for the year were \$132,719,019, expenses were \$131,728,332. Overall, revenues increased by \$8,620,433 from the prior year, while expenses increased by \$7,881,829. The table and the narrative that follow consider the operations of governmental and business-type activities separately.

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

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**Governmental Activities**

Governmental activities increased the County's net position by \$960,964. This increase largely reflects the following items:

- Charges for Services increased \$607,973 mainly due to two factors. The parks revenue increased over \$500,000 as the County took over management of the Goose Island Campground and store. In past years the County has contracted the management to an outside party and collected a percentage of the campground fees and store profits. Also, prisoner board revenue increased over \$230,000 mainly due to the fees collected from municipalities for holding prisoners on their behalf and extended supervision.
- Operating grants and contributions increased \$3,926,796 from 2014. This was mainly the result of two programs: 1) the Comprehensive Community Services (CCS) program provided additional revenues of \$3,369,120 as the State covered nearly 100% of the program expenses and 2) the Community Development Block Grant (CDBG) Small City Housing Program increased \$901,062, providing loans to low income residents in an eleven county area for down payment assistance and rehabilitation loans.
- Property taxes for the governmental activities increased \$614,313, with the largest increase of \$315,852 for increased debt service payments.
- Investment earnings and interest on delinquent taxes increased by \$1,067,868 from the previous year due to a one-time adjustment in recording \$1,346,944 for interest and penalty on delinquent property taxes. Overall, regular investment earnings decreased by \$245,739.
- Sales tax revenues increased \$391,140 due to the County continuing to be a regional destination for shopping and tourism.
- The gain on disposal of property and equipment was mainly the result of two transactions: 1) the sale of the Park Plaza property for \$600,000 resulting in a net gain of \$273,776; and 2) the sale of Lot C for \$1,000,000 for a net gain of \$366,938.

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

December 31, 2015

The following table compares 2015 and 2014.

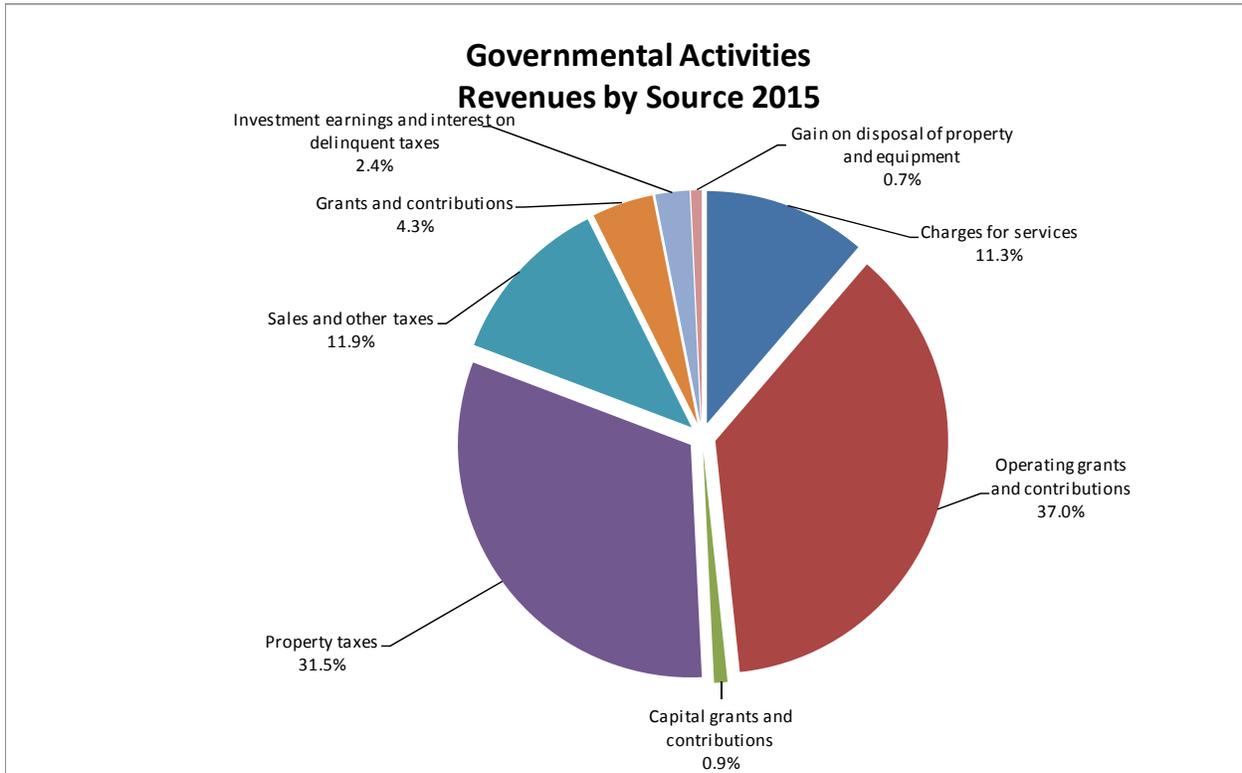
|  | Statement of Activities |                       |                          |                      |                       |                       | Total %<br>Change |
|--|-------------------------|-----------------------|--------------------------|----------------------|-----------------------|-----------------------|-------------------|
|  | Governmental activities |                       | Business-type activities |                      | Total                 |                       |                   |
|  | 2015                    | 2014*                 | 2015                     | 2014*                | 2015                  | 2014*                 |                   |
| Revenues:  |                         |                       |                          |                      |                       |                       |                   |
| Program revenues:                                    |                         |                       |                          |                      |                       |                       |                   |
| Charges for services                                 | \$ 11,257,439           | \$ 10,649,466         | \$ 31,027,633            | \$ 30,058,557        | \$ 42,285,072         | \$ 40,708,023         | 3.87%             |
| Operating grants and contributions                   | 36,938,214              | 33,011,418            | 1,738,358                | 1,281,998            | 38,676,572            | 34,293,416            | 12.78%            |
| Capital grants and contributions                     | 926,473                 | 526,350               | -                        | -                    | 926,473               | 526,350               | 76.02%            |
| General revenues:                                    |                         |                       |                          |                      |                       |                       |                   |
| Property taxes                                       | 31,445,155              | 30,830,842            | 131,700                  | 115,577              | 31,576,855            | 30,946,419            | 2.04%             |
| Sales taxes  | 11,814,918              | 11,423,778            | -                        | -                    | 11,814,918            | 11,423,778            | 3.42%             |
| Other taxes  | 20,691                  | 7,382                 | -                        | -                    | 20,691                | 7,382                 | 180.29%           |
| Nonexchange grants and contributions                 | 4,256,166               | 4,237,750             | -                        | -                    | 4,256,166             | 4,237,750             | 0.43%             |
| Investment earnings and interest on delinquent taxes | 2,358,456               | 1,290,588             | 34,911                   | 50,592               | 2,393,367             | 1,341,180             | 78.45%            |
| Gain on disposal of property and equipment           | 737,767                 | 614,288               | 31,138                   | -                    | 768,905               | 614,288               | 25.17%            |
| Total revenues                                       | <u>99,755,279</u>       | <u>92,591,862</u>     | <u>32,963,740</u>        | <u>31,506,724</u>    | <u>132,719,019</u>    | <u>124,098,586</u>    | 6.95%             |
| Expenses:  |                         |                       |                          |                      |                       |                       |                   |
| General government                                   | 12,128,660              | 10,773,081            | -                        | -                    | 12,128,660            | 10,773,081            | 12.58%            |
| Public safety  | 18,439,173              | 17,914,983            | -                        | -                    | 18,439,173            | 17,914,983            | 2.93%             |
| Public works   | 11,043,214              | 9,886,390             | -                        | -                    | 11,043,214            | 9,886,390             | 11.70%            |
| Health and human services                            | 49,003,479              | 44,324,608            | -                        | -                    | 49,003,479            | 44,324,608            | 10.56%            |
| Culture, recreation and education                    | 3,177,994               | 3,078,594             | -                        | -                    | 3,177,994             | 3,078,594             | 3.23%             |
| Conservation and development                         | 3,600,824               | 3,211,218             | -                        | -                    | 3,600,824             | 3,211,218             | 12.13%            |
| Interest on long-term debt                           | 1,416,671               | 1,369,057             | -                        | -                    | 1,416,671             | 1,369,057             | 3.48%             |
| Hillview Health Care Center                          | -                       | -                     | 16,803,148               | 16,423,463           | 16,803,148            | 16,423,463            | 2.31%             |
| Lakeview Nursing Home Facility                       | -                       | -                     | 392,250                  | 290,046              | 392,250               | 290,046               | 35.24%            |
| Solid Waste  | -                       | -                     | 11,472,378               | 11,913,288           | 11,472,378            | 11,913,288            | -3.70%            |
| Apartments and assisted living facilities            | -                       | -                     | 3,727,211                | 4,150,239            | 3,727,211             | 4,150,239             | -10.19%           |
| Household hazardous waste disposal services          | -                       | -                     | 523,330                  | 511,536              | 523,330               | 511,536               | 2.31%             |
| Total expenses                                       | <u>98,810,015</u>       | <u>90,557,931</u>     | <u>32,918,317</u>        | <u>33,288,572</u>    | <u>131,728,332</u>    | <u>123,846,503</u>    | 6.36%             |
| Increase (decrease) in net position before transfers | 945,264                 | 2,033,931             | 45,423                   | (1,781,848)          | 990,687               | 252,083               | 293.00%           |
| Transfers  | 15,700                  | -                     | (15,700)                 | -                    | -                     | -                     | -                 |
| Increase (decrease) in net position                  | 960,964                 | 2,033,931             | 29,723                   | (1,781,848)          | 990,687               | 252,083               | 293.00%           |
| Net position, beginning of year                      | 124,583,997             | 127,050,066           | 22,160,424               | 23,942,272           | 146,744,421           | 150,992,338           | -2.81%            |
| Prior period adjustment                              | 12,401,758              | (4,500,000)           | 3,440,206                | -                    | 15,841,964            | (4,500,000)           | -                 |
| Net position, beginning of year, as restated         | <u>136,985,755</u>      | <u>122,550,066</u>    | <u>25,600,630</u>        | <u>23,942,272</u>    | <u>162,586,385</u>    | <u>146,492,338</u>    | 10.99%            |
| Net position, end of year                            | <u>\$ 137,946,719</u>   | <u>\$ 124,583,997</u> | <u>\$ 25,630,353</u>     | <u>\$ 22,160,424</u> | <u>\$ 163,577,072</u> | <u>\$ 146,744,421</u> | 11.47%            |

\*Amounts reported for 2014 have not been restated for the County's implementation of GASB Statement No. 68 (see Note 19).

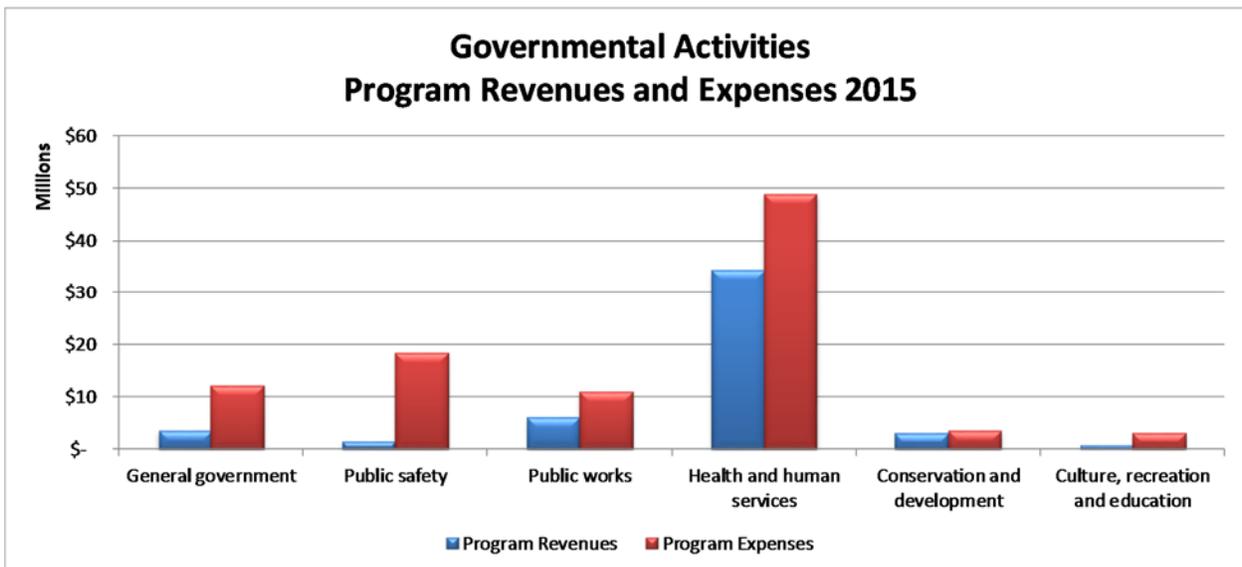
Revenues for the County's governmental activities total \$99,755,279, with property taxes and operating grants and contributions accounting for 68.5% of total revenues.

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

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Governmental activities expenses total \$98,810,015, exceeding program revenue by \$49,687,889, as the following graph displays. Governmental activities expenses increased by \$8,252,084 from the prior year. When general revenues, (which include such items as property taxes, investment earnings and interest on delinquent taxes, sales and other taxes, grants and contributions not restricted to specific programs, and gain on disposal of property and equipment) are included, total revenues exceed expenses by \$945,264.



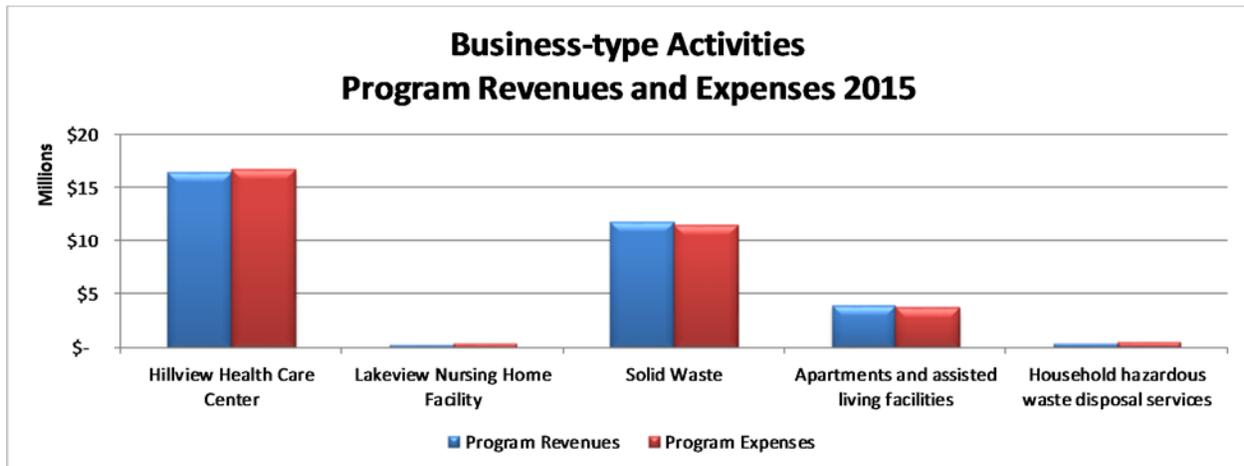
**LA CROSSE COUNTY, WISCONSIN**  
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**Business-Type Activities**

Business-type activities for the current year increased net position by \$29,723. The Solid Waste department experienced a profit of \$425,380 before internal service fund allocations. The department experienced an increase in revenues in 2015 due to increased demolition waste as the result of new construction in the La Crosse area. Also, expenses were less than 2014 due to a major closure of part of a cell that happened the previous year. The department continues to look at innovative ways to control costs and bring in new revenues in the citizen's drop off area. A resolution was approved in May of 2016 to move up the consulting and engineering costs for a new cell and site entrance to 2016 instead of 2017.

The Hillview Health Care Center, Lakeview Nursing Home Facility Fund, and apartments and assisted living facilities had a combined positive change in net position after internal service fund allocations of over \$113,000. With the new Lakeview Campus expected to be open in the fall of 2016, the County expects continued success in serving the long-term care needs of the elderly and disabled.



**FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS**

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

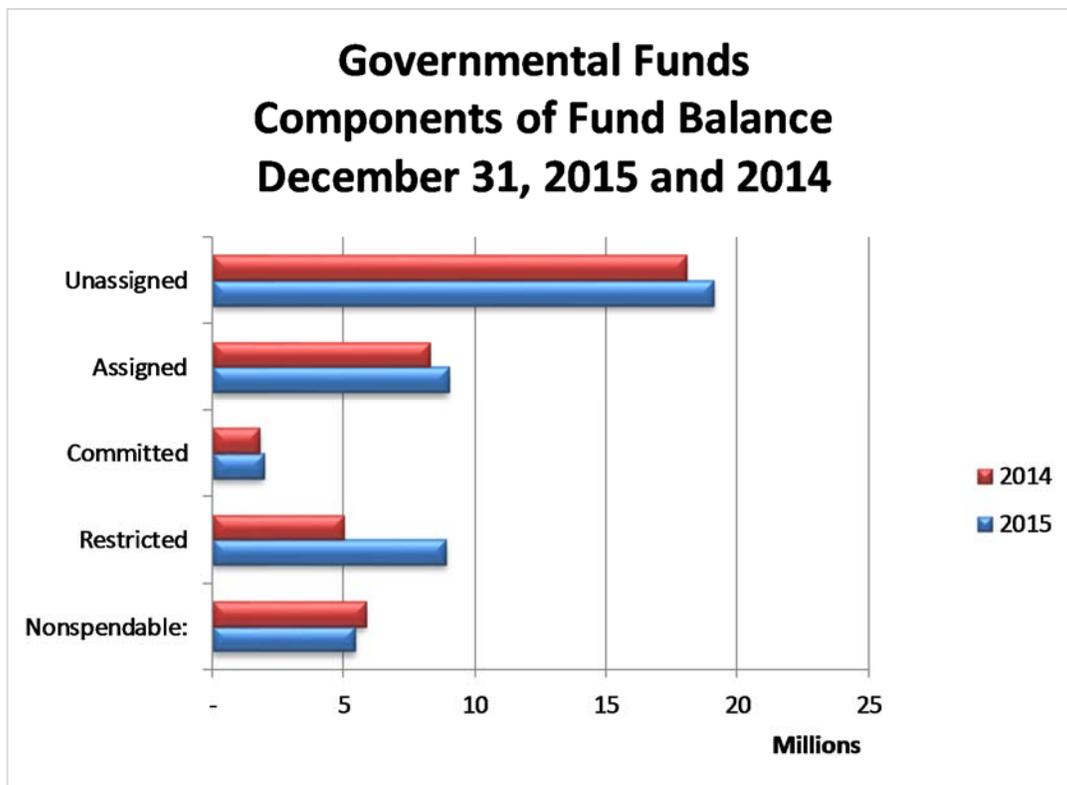
**Governmental Funds:** The general government functions are contained in the General, Special Revenue, Debt Service, and Capital Project funds. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information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

**LA CROSSE COUNTY, WISCONSIN**  
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At December 31, the County's governmental funds reported combined fund balances of \$44,319,779, an increase of \$5,458,204 in comparison with the prior year. Unassigned fund balance of \$19,079,125 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 \$5,444,690 consists of amounts set aside for inventories and prepaids, advances to other funds, and delinquent property taxes. Restricted fund balance of \$8,895,295 consists of amounts legally required to be expended for specified purposes. Committed fund balance of \$1,931,287, consists of amounts the County Board committed for particular purposes; including: General Fund reserves for park plat, Lake Neshonic improvements, Lakeview improvements, parks, and boat landing. Assigned fund balance of \$8,969,382, consists of Park Plaza proceeds, purchase orders, carryforwards, amounts appropriated from fund balance as part of the budget process, and unspent fund balances of the special revenue funds.

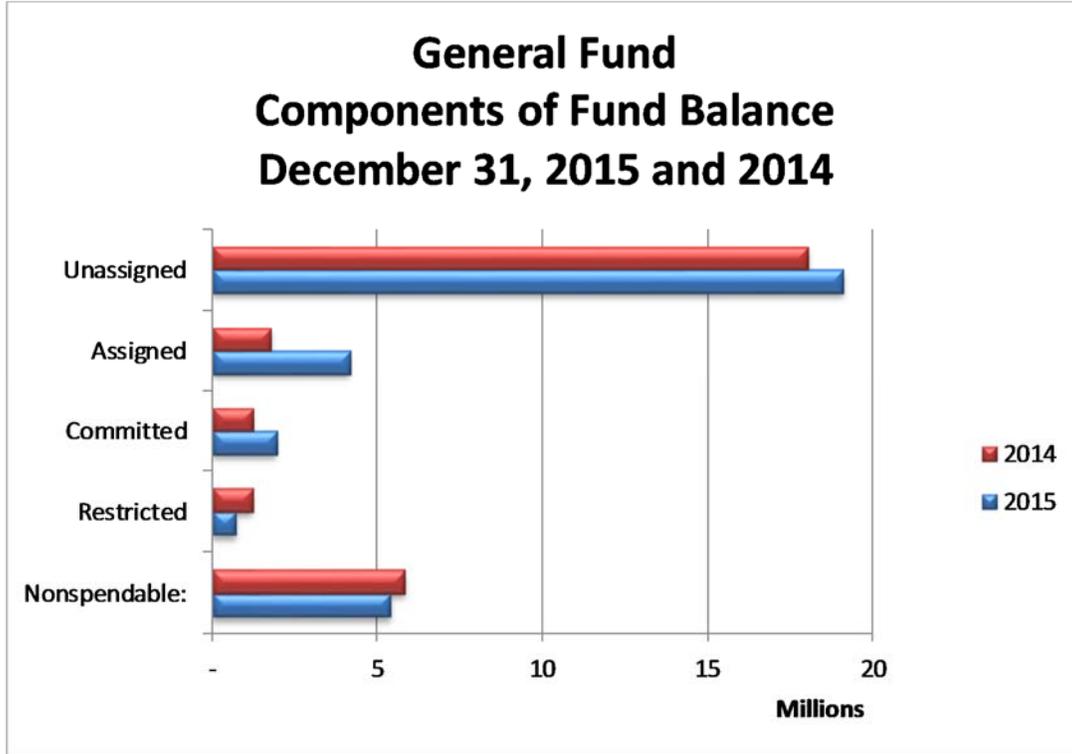
The following chart compares the components of fund balance for the governmental funds for 2015 and 2014.



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The following chart compares the components of fund balance for the general fund for 2015 and 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 \$19,079,125 while total fund balance was \$31,250,615. Unassigned fund balance represents 57.5% of total general fund expenditures, while total fund balance represents 94.2% of total General Fund expenditures. In relation to General Fund revenues, unassigned fund balance represents 56.0% of total General Fund revenues. These ratios show that the County is in a good position to meet any upcoming obligations.

|                         | <b>2015</b>  |                            |                       |
|-------------------------|--------------|----------------------------|-----------------------|
|                         | General Fund | Percentage of Expenditures | Percentage of Revenue |
| Total revenues          | \$34,058,596 | 102.7%                     | -                     |
| Total expenditures      | 33,173,540   | -                          | 97.4%                 |
| Unassigned fund balance | 19,079,125   | 57.5%                      | 56.0%                 |
| Total fund balances     | 31,250,615   | 94.2%                      | 91.8%                 |

**LA CROSSE COUNTY, WISCONSIN**  
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County policy requires the ratio of unassigned General Fund balance to total operating expenditures to be 25-50%. As of December 31 the ratio is 57.5%. 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 the fiscal year, the fund balance of the County's General Fund increased by \$3,214,048. Key factors contributing to this increase are as follows:

- The original budget for the general fund projected a deficit of \$2,730,056 after transfers to other funds totaling \$2,617,554. The actual increase for the general fund was \$3,214,048, which exceeded the final budget by \$5,625,027. These variances are explained in the General Fund Budgetary Highlights.
- Realization of \$4,713,066 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 \$3,871,557, a decrease of \$2,096,354 from the prior year. Of this fund balance, \$59,925 was nonspendable for prepayments; \$768,764 was restricted for the Western Region for Economic Assistance (WREA) Consortium; and \$3,042,868 was assigned for human service programs. The Human Services Fund's original budget called for use of fund balance in the amount of \$560,400; the final budget called for the use of fund balance of \$1,490,293; but closed out the year with a use of \$2,096,354, representing a negative variance of \$606,061 as compared to the final budget. Part of the planned decrease in fund balance for Human Services was the result of a resolution passed in 2015 to use the committed fund balance for economic support from 2014 in the amount of \$574,910 and contribute to Mississippi Valley Health Services (MVHS). The unplanned overage of \$599,664 was in the area of Integrated Support and Recovery Services (ISRS), which services clients in need with mental health services.

The County's Debt Service Fund, a major fund, had a fund balance of \$1,373,689 at December 31 which was an increase of \$1,017,582. This increase was due to unexpected premiums related to the issuance of the 2015A general obligation bonds in the amount of \$1,103,096. This premium amount will be used over the next three years towards future interest payments, which in turn reduces the tax levy needed for debt service payments.

The Capital Projects Fund was new in 2015 to account for the Downtown Campus Project, which is the purchase and remodel of the Associated Bank Building for the new administrative center, the addition and remodeling of the Health and Human Services Building, and the build out of offices in the Law Enforcement Center for the Child Support and Medical Examiner offices. \$11,055,000 of general obligation bonds were borrowed for this project during the year, with project costs totaling \$7,329,181, leaving a fund balance of \$3,742,611 at the end of the year. An additional \$11,000,000 will be borrowed in 2016 with completion of the project expected by the end of 2016.

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The Business Fund, a major fund, had a fund balance of \$889,370, which was a decrease of \$364,970 from the prior year. The decrease is due to the continuation of the Garland Street extension project in West Salem where \$376,613 was spent in 2015. The final paving layer on the road will be completed in 2016, at a cost of approximately \$50,000.

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

| <b>Resources by Source<br/>Governmental Funds</b> |                      |                     |  |         |
|---|----------------------|---------------------|--|---------|
|   | 2015<br>Amount       | Percent of<br>Total | Increase (Decrease)<br>from prior year |         |
|   |                      |                     | Amount                                 | Percent |
| Taxes (property and other)                        | \$ 41,295,362        | 45.49%              | \$ 965,232                             | 2.39%   |
| Intergovernmental revenues                        | 40,153,070           | 44.23%              | 5,010,222                              | 14.26%  |
| Interdepartmental revenues                        | 2,289                | 0.00%               | 1,129                                  | 97.33%  |
| Licenses and permits                              | 912,751              | 1.01%               | 50,187                                 | 5.82%   |
| Fines, forfeits and penalties                     | 374,901              | 0.41%               | (20,907)                               | -5.28%  |
| Public charges for services                       | 5,343,875            | 5.89%               | 39,717                                 | 0.75%   |
| Intergovernmental charges for services            | 1,595,980            | 1.76%               | 109,290                                | 7.35%   |
| Miscellaneous revenues                            | 1,106,808            | 1.22%               | (519,390)                              | -31.94% |
|   | <u>\$ 90,785,036</u> | 100.00%             | <u>\$ 5,635,480</u>                    |         |

Governmental tax revenues increased \$965,232. The General Fund increased property taxes by \$509,459. Additionally, the county has strategically worked to limit the use of fund balance for capital items. The budgeted use of fund balance is shown below. For 2016, \$500,000 of the budgeted fund balance usage is for a new financial and payroll system, which will be implemented over the next three years.

|      | Budgeted Usage<br>of General Fund<br>Balance |
|------|--|
| 2014 | \$ 266,000                                   |
| 2015 | 90,000                                       |
| 2016 | 705,000                                      |

Debt Service fund had an increase of \$315,852 of property taxes due to the increase of debt service payments in 2014 due to additional borrowing for the Downtown Campus Project. Additionally, sales tax within the General Fund increased by \$391,140 from the previous year, which shows continued economic strength within the county.

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Intergovernmental revenues increased by \$5,010,222 due to human service programs, specifically the CCS program becoming regionalized as of July 1, 2014 and the State covering nearly 100% of the expenditures. The program revenues increased \$3,926,796 over 2014. Also, the eleven county regional collaboration to administer community development block grant (CDBG) funding for providing direct homeownership assistance and housing rehab assistance to low and moderate income persons increased by over \$901,062 from 2014.

| <b>Expenditures by Function<br/>Governmental Funds</b> |                       |            |                      |       |                 |        |
|--|-----------------------|------------|----------------------|-------|-----------------|--------|
|  | 2015                  | Percent of | Increase (Decrease)  |       |                 |        |
|  |                       |            | Amount               | Total | from prior year | Amount |
| General Government                                     | \$ 12,349,685         | 12.33%     | \$ 190,865           |       | 1.57%           |        |
| Public Safety  | 16,536,275            | 16.51%     | 203,931              |       | 1.25%           |        |
| Public Works   | 45,895                | 0.05%      | 4,459                |       | 10.76%          |        |
| Health and Human Services                              | 48,921,985            | 48.88%     | 4,875,741            |       | 11.07%          |        |
| Culture, Recreation and Education                      | 3,068,702             | 3.06%      | 35,583               |       | 1.17%           |        |
| Conservation and Development                           | 5,181,666             | 5.17%      | 1,467,114            |       | 39.50%          |        |
| Miscellaneous  | 74,720                | 0.07%      | (38,650)             |       | -34.09%         |        |
| Debt Service   | 5,049,251             | 5.04%      | (579,273)            |       | -10.29%         |        |
| Capital Outlay   | 8,903,826             | 8.89%      | 7,469,227            |       | 520.65%         |        |
|  | <u>\$ 100,132,005</u> | 100.00%    | <u>\$ 13,628,997</u> |       |                 |        |

Total governmental fund expenditures increased by \$13,628,997 from 2014.

Health and human services expenditures increased by \$4,875,741. This was due primarily to additional funding for the regional CCS program explained earlier, increasing \$2,887,911 from 2014. Also, \$574,910 was transferred by the Human Services fund via a resolution approved by the County Board in 2015 to MVHS. Also, there were increases in the family and children's programs, including children with special needs, and mental health services for children.

Conservation and development expenditures increased by \$1,467,114. As stated previously, the CDBG grant program for rehabilitation and direct home ownership increased over \$901,062 from the previous year. The County approved spending from the CAP X 2020 funding for a pledge to the City of La Crosse of \$250,000 for parks, and \$40,000 for the Fred Funk boat landing project in the Town of Onalaska.

Capital outlay expenditures increased by \$7,469,227. This was due to the Downtown Campus Project which is shown in the Capital Projects Fund.

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**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:

|   | 2015                 | 2014*                |
|---|----------------------|----------------------|
| Hillview Health Care Center                 | \$ 8,990,974         | \$ 6,283,743         |
| Lakeview Nursing Facility Fund              | 2,135,794            | 2,245,812            |
| Solid Waste                                 | 6,342,505            | 5,770,566            |
| Apartments and assisted living facilities   | 4,446,240            | 3,830,632            |
| Household hazardous waste disposal services | 857,932              | 889,042              |
| Totals                                      | <u>\$ 22,773,445</u> | <u>\$ 19,019,795</u> |

\*Amounts reported for 2014 have not been restated for the County's implementation of GASB Statement No. 68 (see Note 19).

As of December 31, the County's enterprise funds reported combined net position of \$22,773,445. Of that amount, \$12,211,790 or 53.6% represents the net investment in capital assets. \$1,713,201 of the net position is restricted for pensions (see Note 10), while the remaining net position, \$8,848,464 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 \$2,406,684 of increases in expenditures due to carryforwards and open purchase orders from fiscal year 2014 to 2015, and adjustments throughout the year because of new grants.

Differences between final amended budget and the actual revenues and expenses resulted in a \$5,589,184 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 \$509,459 for the General Fund from the previous year. Sales tax increased \$391,140 from the previous year and \$864,918 higher than budget, indicating the local economy continues to be a destination for shopping and tourism.
- Public Charges for Services
  - Public charges for services increased by over \$500,000. 2015 was the first year that the County took over management of the Goose Island Campground and store. In previous years, the County contracted with a vendor and received a percentage of camping fees and store profits.

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

December 31, 2015

- Prisoner board revenue increased because of increased payments for extended supervision and a daily rate charged to local municipalities for holding prisoners.
- Miscellaneous Revenues
  - Investment earnings decreased by \$245,739 from the previous year due to market fluctuations, but still came in higher than budgeted by \$3,104.
  - Donations were \$125,197 less than 2014 as a person who sold land to the County for \$500,000 donated \$125,000 of that money back to the County, therefore 2015 donations were back to normal amounts.

Expenditures:

- General Government
  - The Register of Deeds expenditures increased by over \$85,000 as there were additional costs for redaction of social security numbers on documents.
  - County Administrator expenditures increased as an Associate County Administrator was hired in August of 2015.
  - Worker's compensation insurance expense increased by over \$88,000 from the prior year.
  - Administrative center expenditures increased because the Associated Bank Building purchase did not go through until 2015, therefore the County had to pay the property tax bill of \$100,527.
  - Retirees insurance was less than budgeted by over \$116,000.
- Public Safety
  - Law enforcement had a positive variance of \$139,035. This was mainly due to two areas, savings in gasoline of \$63,498 and health insurance savings of over \$80,000. With positions vacant at budget time, the County budgets for family insurance – not all positions were filled timely and not all took family health insurance.
  - Jail expenditures were also less than budget for similar reasons as law enforcement. Because of vacant positions, health insurance savings amounted to just over \$62,000. Food preparation savings were less than budgeted by \$53,000, while jail programming expenditures were not all spent and \$139,019 was carried forward to 2016. Also, medical records software expenditures were carried forward in the amount of \$48,700.
- Conservation and Development
  - CAP X 2020 projects that were not competed totaled \$180,000, and were carried forward to 2016.
  - Economic development had savings in two areas, business and industry promotion of \$35,679 and housing projects amounting to \$87,991. Both of these amounts were carried forward to 2016.
- Miscellaneous
  - Salary contingency of \$545,291 was budgeted for 2015. \$601,543 was carried forward from unused 2014 appropriations for a total of \$1,146,834, of which none was used in 2015. The entire amount was carried forward to be used in 2016 to moderate the increased costs of salary and fringe in the 2016 budget.

**LA CROSSE COUNTY, WISCONSIN**  
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December 31, 2015

- Capital Outlay
  - Capital outlay expenditures were less than the final budget by \$1,425,489. Projects that were not completed in 2015 will have funds carried forward to 2016.
  - Conservation and development capital outlay expenditures were less than budgeted by \$474,358. This was due to the delay of the project for the Hintgen Island Fleeting Site to shore up bank protection by shaping and installing geotextile fabric, rock fill and rip rap. The total project is expected to cost over \$600,000, with the County's share approximately \$120,000, with a grant from the Wisconsin State Harbor Commission of \$483,640 covering the remainder.
  - Culture, recreation and education capital outlay expenditures were less than final budget by \$523,601. \$346,231 for these projects will be carried forward to 2016.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

The County's capital assets for its governmental and business-type activities at December 31 amounted to \$156,533,809 (net of accumulated depreciation). These capital assets include 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          |                |
|---------------------------------|-------------------------|----------------|--------------------------|---------------|----------------|----------------|
|                                 | 2015                    | 2014           | 2015                     | 2014          | 2015           | 2014           |
| <b>Capital Assets</b>           |                         |                |                          |               |                |                |
| Land                            | \$ 6,781,852            | \$ 6,714,515   | \$ 947,300               | \$ 947,300    | \$ 7,729,152   | \$ 7,661,815   |
| Land Improvements               | 3,835,720               | 3,895,793      | 29,354,138               | 29,351,714    | 33,189,858     | 33,247,507     |
| Buildings                       | 69,607,683              | 70,876,378     | 17,876,301               | 17,926,441    | 87,483,984     | 88,802,819     |
| Machinery and equipment         | 30,184,582              | 29,766,529     | 9,334,410                | 9,828,162     | 39,518,992     | 39,594,691     |
| Infrastructure                  | 105,218,692             | 102,803,788    | -                        | -             | 105,218,692    | 102,803,788    |
| Construction in progress        | 4,031,366               | 1,074,296      | 13,789,918               | 6,108,705     | 17,821,284     | 7,183,001      |
| <b>Total capital assets</b>     | 219,659,895             | 215,131,299    | 71,302,067               | 64,162,322    | 290,961,962    | 279,293,621    |
| Less:                           |                         |                |                          |               |                |                |
| Accumulated Depreciation        | 91,895,750              | 92,384,787     | 42,532,403               | 41,289,033    | 134,428,153    | 133,673,820    |
| <b>Total net capital assets</b> | \$ 127,764,145          | \$ 122,746,512 | \$ 28,769,664            | \$ 22,873,289 | \$ 156,533,809 | \$ 145,619,801 |

Within the governmental activities, the significant changes in capital assets were due to the Downtown Campus Project. The County purchased a former bank building and adjacent parking lot for \$4,600,000 in early 2015. This building is being remodeled to become the new administrative center with completion expected by the end of 2016. As part of this campus project, the Health and Human Services Building is getting a 24,000 square foot addition and partial remodeling of the remainder of the building. In the Law Enforcement Center, a shell was finished for the Child Support and Medical Examiner offices.

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

December 31, 2015

Infrastructure increased by over \$2.5 million in 2015 due to road projects. County highway road U and Z were the projects that were completed in 2015.

Within the business-type activities, the largest increase was in construction in progress (CWIP). The Lakeview Campus Project was started in 2015 and is expected to be completed in the fall of 2016. Approximately \$7.4 million was added to CWIP, with the total costs expected to be \$17.2 million.

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

**Long-Term Debt**

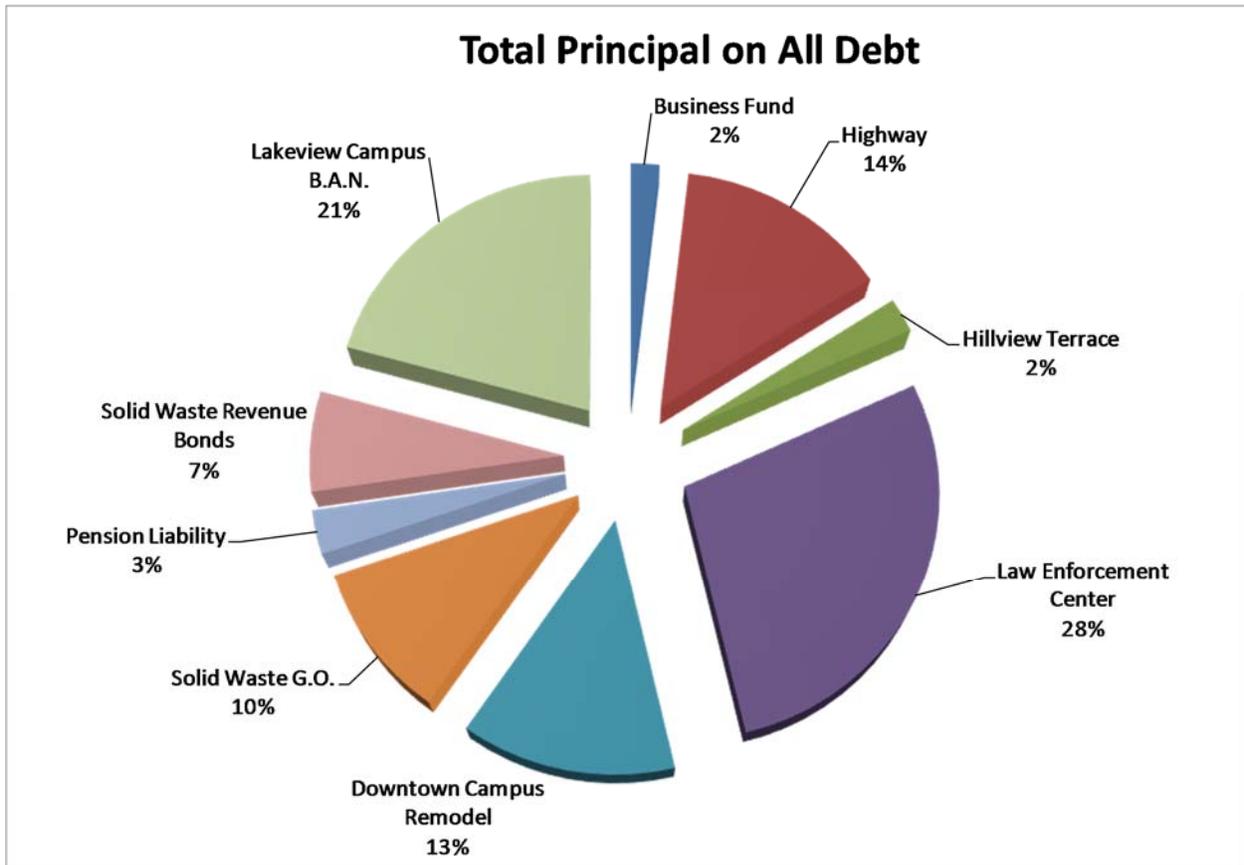
At December 31, the County had \$84,833,571 of debt outstanding. This includes \$60,375,261 of general obligation debt, \$17,255,000 in bond anticipation notes, \$5,475,000 of revenue loan debt, and a \$286,300 loan payable to the State of Wisconsin. During the year, the County issued \$13,665,000 of general obligation bonds of which \$2,610,000 was for highway road construction and \$11,055,000 for the Downtown Campus Project. Also, bond anticipation notes (BAN's) in the amount of \$17,255,000 were issued for the construction of the Lakeview Campus Project. These BAN's will be refinanced in 2017 with general obligation debt. 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 \$59,001,572 which was well below the legal limit of \$435,896,170. The net debt per capita equaled \$508.67 at year-end.

The amount of debt for the County has increased over 2014 as the result of two major projects, the construction of the new Lakeview Campus and the Downtown Campus Project. The future debt payments for the Lakeview Campus will not be paid with tax levy dollars, but with revenues from operations of all the funds within the facility. An additional \$11,000,000 in debt will be issued in 2016 for the Downtown Campus Project, which is expected to be completed by the end of 2016. The total debt for this project has been leveraged over the two years to minimize the increase in debt levy and to only borrow funds as needed. The County is also in the process of refinancing the 2009A General Obligation Bonds and the 2010 State Trust Fund Loan to take advantage of low interest rates, with expected tax levy savings of approximately \$100,000 annually starting in 2018. The County will also refinance the 2006B Solid Waste General Obligation Bonds in 2016 with a revenue loan from the State Trust Fund Loan program. Although the debt levy mill rate has increased for the 2016 budget, the overall mill rate for the County has remained constant, and is expected to continue for the 2017 budget. La Crosse County's increase in equalized value for 2015 has been much higher than comparable counties in Wisconsin, and this trend is expected to continue for 2016.

The County maintains an "Aa1" rating from Moody's Investors Services for general obligation debt. For the BAN's, the County was given a MIG 1 short-term rating from Moody's. The total principal on debt, by project is shown in the chart below.

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

December 31, 2015



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 4<sup>th</sup> Street North, Room 2150, La Crosse, WI 54601.

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# BASIC FINANCIAL STATEMENTS

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

**December 31, 2015**

|   | <b>Primary Government</b>          |                                     |                       | <b>Component<br/>Unit</b> |
|---|------------------------------------|-------------------------------------|-----------------------|---------------------------|
|   | <b>Governmental<br/>Activities</b> | <b>Business-type<br/>Activities</b> | <b>Total</b>          |                           |
| <b>ASSETS</b>                                     |                                    |                                     |                       |                           |
| Cash and investments                              | \$ 37,568,816                      | \$ 13,729,272                       | \$ 51,298,088         | \$ 812,179                |
| Receivables (net of allowance for uncollectibles) | 57,173,100                         | 3,818,693                           | 60,991,793            | 738,173                   |
| Internal balances                                 | 1,419,982                          | (1,419,982)                         | -                     | -                         |
| Inventories and prepayments                       | 2,260,841                          | 151,954                             | 2,412,795             | -                         |
| Other assets                                      | 446,943                            | 252,444                             | 699,387               | -                         |
| Restricted cash and investments                   | 6,351,245                          | 19,864,683                          | 26,215,928            | 16,835                    |
| Restricted net pension asset                      | 6,175,997                          | 1,713,201                           | 7,889,198             | 1,045,538                 |
| Capital assets not being depreciated:             |                                    |                                     |                       |                           |
| Construction in progress                          | 4,031,366                          | 13,789,918                          | 17,821,284            | -                         |
| Land  | 6,781,852                          | 947,300                             | 7,729,152             | -                         |
| Capital assets being depreciated:                 |                                    |                                     |                       |                           |
| Land improvements                                 | 3,835,720                          | 29,354,138                          | 33,189,858            | -                         |
| Buildings   | 69,607,683                         | 17,876,301                          | 87,483,984            | -                         |
| Machinery and equipment                           | 30,184,582                         | 9,334,410                           | 39,518,992            | -                         |
| Infrastructure                                    | 105,218,692                        | -                                   | 105,218,692           | -                         |
| Accumulated depreciation                          | (91,895,750)                       | (42,532,403)                        | (134,428,153)         | -                         |
| Total Assets                                      | <u>239,161,069</u>                 | <u>66,879,929</u>                   | <u>306,040,998</u>    | <u>2,612,725</u>          |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>             |                                    |                                     |                       |                           |
| Deferred outflows of resources                    | 6,320,253                          | 6,212,451                           | 12,532,704            | 1,020,940                 |
| Total Deferred Outflows of Resources              | <u>6,320,253</u>                   | <u>6,212,451</u>                    | <u>12,532,704</u>     | <u>1,020,940</u>          |
| <b>LIABILITIES</b>                                |                                    |                                     |                       |                           |
| Accounts payable and other current liabilities    | 10,561,234                         | 2,500,562                           | 13,061,796            | 64,480                    |
| Claims payable                                    | 1,673,822                          | 464,675                             | 2,138,497             | -                         |
| Unearned revenue                                  | 173,269                            | 53,500                              | 226,769               | -                         |
| Accrued interest                                  | 539,931                            | 171,020                             | 710,951               | -                         |
| Liabilities payable from restricted assets        | 1,433,896                          | 1,165,764                           | 2,599,660             | -                         |
| Long-Term Liabilities:                            |                                    |                                     |                       |                           |
| Compensated absences - current                    | 2,367,114                          | 560,093                             | 2,927,207             | -                         |
| Compensated absences - noncurrent                 | 4,486,231                          | -                                   | 4,486,231             | -                         |
| Post employment benefit obligation - noncurrent   | 1,319,912                          | -                                   | 1,319,912             | -                         |
| Bonds and notes payable - current                 | 4,430,355                          | 713,524                             | 5,143,879             | -                         |
| Bonds and notes payable - noncurrent              | 47,436,539                         | 32,253,153                          | 79,689,692            | -                         |
| Landfill post closure costs - current             | 19,239                             | 13,453                              | 32,692                | -                         |
| Landfill post closure costs - noncurrent          | 532,187                            | 9,450,183                           | 9,982,370             | -                         |
| Total Liabilities                                 | <u>74,973,729</u>                  | <u>47,345,927</u>                   | <u>122,319,656</u>    | <u>64,480</u>             |
| <b>DEFERRED INFLOWS OF RESOURCES</b>              |                                    |                                     |                       |                           |
| Subsequent year property tax levy                 | 32,560,874                         | 116,100                             | 32,676,974            | -                         |
| Total Deferred Inflows of Resources               | <u>32,560,874</u>                  | <u>116,100</u>                      | <u>32,676,974</u>     | <u>-</u>                  |
| <b>NET POSITION</b>                               |                                    |                                     |                       |                           |
| Net investment in capital assets                  | 83,871,162                         | 12,211,780                          | 96,082,942            | -                         |
| Restricted for:                                   |                                    |                                     |                       |                           |
| Debt service                                      | 833,758                            | -                                   | 833,758               | -                         |
| Elderly programs                                  | 308,675                            | -                                   | 308,675               | -                         |
| Land records                                      | 190,832                            | -                                   | 190,832               | -                         |
| Business fund                                     | 5,152,142                          | -                                   | 5,152,142             | -                         |
| Human service programs                            | 768,764                            | -                                   | 768,764               | -                         |
| Environmental programs                            | 360,010                            | -                                   | 360,010               | -                         |
| Library programs                                  | 278,625                            | -                                   | 278,625               | -                         |
| Urban transportation                              | 208,424                            | -                                   | 208,424               | -                         |
| Register of deeds                                 | 143,909                            | -                                   | 143,909               | -                         |
| Pensions  | 6,175,997                          | 1,713,201                           | 7,889,198             | 1,045,538                 |
| Other purposes                                    | 78,960                             | -                                   | 78,960                | -                         |
| Unrestricted                                      | 39,575,461                         | 11,705,372                          | 51,280,833            | 2,523,647                 |
| Total Net Position                                | <u>\$ 137,946,719</u>              | <u>\$ 25,630,353</u>                | <u>\$ 163,577,072</u> | <u>\$ 3,569,185</u>       |

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

**Year Ended December 31, 2015**

|   | <b>Program Revenues</b>     |   |   |                   |
|---|-----------------------------|---|---|-------------------|
| <b>Expenses</b>                             | <b>Charges for Services</b> | <b>Operating Grants and Contributions</b> | <b>Capital Grants and Contributions</b> |                   |
| <b>PRIMARY GOVERNMENT</b>                   |                             |   |   |                   |
| <b>GOVERNMENTAL ACTIVITIES</b>              |                             |   |   |                   |
| General government                          | \$ 12,128,660               | \$ 1,932,236                              | \$ 1,606,461                            | \$ -              |
| Public safety                               | 18,439,173                  | 1,326,215                                 | 227,192                                 | -                 |
| Public works                                | 11,043,214                  | 3,571,144                                 | 1,595,647                               | 926,473           |
| Health and human services                   | 49,003,479                  | 2,844,188                                 | 31,398,228                              | -                 |
| Culture, recreation and education           | 3,177,994                   | 648,918                                   | 86,573                                  | -                 |
| Conservation and development                | 3,600,824                   | 934,738                                   | 2,024,113                               | -                 |
| Interest on long-term debt                  | 1,416,671                   | -   | -                                       | -                 |
| Total governmental activities               | 98,810,015                  | 11,257,439                                | 36,938,214                              | 926,473           |
| <b>BUSINESS TYPE ACTIVITIES</b>             |                             |   |   |                   |
| Hillview Health Care Center                 | 16,803,148                  | 14,686,798                                | 1,708,557                               | -                 |
| Lakeview Nursing Home Facility              | 392,250                     | 280,349                                   | -                                       | -                 |
| Solid Waste                                 | 11,472,378                  | 11,827,358                                | -                                       | -                 |
| Apartments and assisted living facilities   | 3,727,211                   | 3,917,229                                 | 29,801                                  | -                 |
| Household hazardous waste disposal services | 523,330                     | 315,899                                   | -                                       | -                 |
| Total business type activities              | 32,918,317                  | 31,027,633                                | 1,738,358                               | -                 |
| <b>TOTAL PRIMARY GOVERNMENT</b>             | <b>\$ 131,728,332</b>       | <b>\$ 42,285,072</b>                      | <b>\$ 38,676,572</b>                    | <b>\$ 926,473</b> |
| <b>COMPONENT UNIT</b>                       |                             |   |   |                   |
| Mississippi Valley Health Services          | \$ 10,019,679               | \$ 8,251,707                              | \$ 2,138,304                            | \$ -              |

**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

**TRANSFERS**

**CHANGE IN NET POSITION**

**NET POSITION, BEGINNING OF YEAR (as restated)**

**NET POSITION, END OF YEAR**

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

**Year Ended December 31, 2015**

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

| <u>Governmental<br/>Activities</u> | <u>Business Type<br/>Activities</u> | <u>Total</u>          | <u>Component<br/>Unit</u> |
|------------------------------------|-------------------------------------|-----------------------|---------------------------|
| \$ (8,589,963)                     | \$ -                                | \$ (8,589,963)        | \$ -                      |
| (16,885,766)                       | -                                   | (16,885,766)          | -                         |
| (4,949,950)                        | -                                   | (4,949,950)           | -                         |
| (14,761,063)                       | -                                   | (14,761,063)          | -                         |
| (2,442,503)                        | -                                   | (2,442,503)           | -                         |
| (641,973)                          | -                                   | (641,973)             | -                         |
| (1,416,671)                        | -                                   | (1,416,671)           | -                         |
| <u>(49,687,889)</u>                | <u>-</u>                            | <u>(49,687,889)</u>   | <u>-</u>                  |
| -                                  | (407,793)                           | (407,793)             | -                         |
| -                                  | (111,901)                           | (111,901)             | -                         |
| -                                  | 354,980                             | 354,980               | -                         |
| -                                  | 219,819                             | 219,819               | -                         |
| <u>-</u>                           | <u>(207,431)</u>                    | <u>(207,431)</u>      | <u>-</u>                  |
| <u>-</u>                           | <u>(152,326)</u>                    | <u>(152,326)</u>      | <u>-</u>                  |
| <u>(49,687,889)</u>                | <u>(152,326)</u>                    | <u>(49,840,215)</u>   | <u>-</u>                  |
| -                                  | -                                   | -                     | 370,332                   |
| 31,445,155                         | 131,700                             | 31,576,855            | -                         |
| 11,814,918                         | -                                   | 11,814,918            | -                         |
| 20,691                             | -                                   | 20,691                | -                         |
| 4,256,166                          | -                                   | 4,256,166             | -                         |
| 2,358,456                          | 34,911                              | 2,393,367             | 53                        |
| 737,767                            | 31,138                              | 768,905               | -                         |
| <u>50,633,153</u>                  | <u>197,749</u>                      | <u>50,830,902</u>     | <u>53</u>                 |
| <u>15,700</u>                      | <u>(15,700)</u>                     | <u>-</u>              | <u>-</u>                  |
| 960,964                            | 29,723                              | 990,687               | 370,385                   |
| <u>136,985,755</u>                 | <u>25,600,630</u>                   | <u>162,586,385</u>    | <u>3,198,800</u>          |
| <u>\$ 137,946,719</u>              | <u>\$ 25,630,353</u>                | <u>\$ 163,577,072</u> | <u>\$ 3,569,185</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, 2015**

|   | <b>General<br/>Fund</b> | <b>Human<br/>Services<br/>Fund</b> | <b>Debt<br/>Service<br/>Fund</b> | <b>Capital<br/>Projects<br/>Fund</b> | <b>Business<br/>Fund</b> | <b>Nonmajor<br/>Governmental<br/>Funds</b> | <b>Total<br/>Governmental<br/>Funds</b> |
|---|-------------------------|------------------------------------|----------------------------------|--------------------------------------|--------------------------|--|---|
| <b>ASSETS</b>   |                         |                                    |                                  |                                      |                          |  |   |
| Cash and investments  | \$ 25,532,727           | \$ 10,565                          | \$ 1,373,689                     | \$ -                                 | \$ 898,143               | \$ 2,816,123                               | \$ 30,631,247                           |
| Restricted cash and investments   | -                       | 394,588                            | -                                | 5,176,507                            | -                        | 551,426                                    | 6,122,521                               |
| Receivables (net of allowance<br>for uncollectibles)                          | 17,224,634              | 20,323,793                         | 5,211,969                        | -                                    | 5,008,656                | 4,709,859                                  | 52,478,911                              |
| Due from other funds  | 546,651                 | -                                  | -                                | -                                    | -                        | -  | 546,651                                 |
| Advance to other funds  | 1,537,144               | -                                  | -                                | -                                    | -                        | -  | 1,537,144                               |
| Inventories and prepayments   | 557,162                 | 59,925                             | -                                | -                                    | -                        | 8,213                                      | 625,300                                 |
| Other assets  | 8,861                   | -                                  | -                                | -                                    | -                        | -  | 8,861                                   |
| <b>TOTAL ASSETS</b>   | <b>\$ 45,407,179</b>    | <b>\$ 20,788,871</b>               | <b>\$ 6,585,658</b>              | <b>\$ 5,176,507</b>                  | <b>\$ 5,906,799</b>      | <b>\$ 8,085,621</b>                        | <b>\$ 91,950,635</b>                    |
| <b>LIABILITIES</b>  |                         |                                    |                                  |                                      |                          |  |   |
| Accounts payable and other<br>current liabilities                             | \$ 4,004,789            | \$ 4,791,571                       | \$ -                             | \$ -                                 | \$ 190,377               | \$ 620,927                                 | \$ 9,607,664                            |
| Liabilities payable from restricted assets                                    | -                       | -                                  | -                                | 1,433,896                            | -                        | -  | 1,433,896                               |
| Due to other funds  | 133,806                 | 399,577                            | -                                | -                                    | 4,129                    | -  | 537,512                                 |
| Advances from other funds   | -                       | -                                  | -                                | -                                    | 273,851                  | -  | 273,851                                 |
| Unearned revenues   | 37,932                  | -                                  | -                                | -                                    | -                        | 126,278                                    | 164,210                                 |
| <b>Total liabilities</b>  | <b>4,176,527</b>        | <b>5,191,148</b>                   | <b>-</b>                         | <b>1,433,896</b>                     | <b>468,357</b>           | <b>747,205</b>                             | <b>12,017,133</b>                       |
| <b>DEFERRED INFLOWS OF RESOURCES</b>  |                         |                                    |                                  |                                      |                          |  |   |
| Subsequent year property tax levy   | 8,520,243               | 11,530,703                         | 5,211,969                        | -                                    | -                        | 4,137,538                                  | 29,400,453                              |
| Unavailable revenue-intergovernmental grants                                  | 112,850                 | 63,828                             | -                                | -                                    | -                        | -  | 176,678                                 |
| Unavailable revenue-client services and taxpayers                             | 1,346,944               | 131,635                            | -                                | -                                    | -                        | -  | 1,478,579                               |
| Unavailable revenue-loan repayments   | -                       | -                                  | -                                | -                                    | 4,549,072                | 8,941                                      | 4,558,013                               |
| <b>Total deferred inflows of resources</b>                                    | <b>9,980,037</b>        | <b>11,726,166</b>                  | <b>5,211,969</b>                 | <b>-</b>                             | <b>4,549,072</b>         | <b>4,146,479</b>                           | <b>35,613,723</b>                       |
| <b>FUND BALANCES</b>  |                         |                                    |                                  |                                      |                          |  |   |
| Nonspendable  | 5,376,552               | 59,925                             | -                                | -                                    | -                        | 8,213                                      | 5,444,690                               |
| Restricted  | 712,343                 | 768,764                            | 1,373,689                        | 3,742,611                            | 889,370                  | 1,408,518                                  | 8,895,295                               |
| Committed   | 1,931,287               | -                                  | -                                | -                                    | -                        | -  | 1,931,287                               |
| Assigned  | 4,151,308               | 3,042,868                          | -                                | -                                    | -                        | 1,775,206                                  | 8,969,382                               |
| Unassigned  | 19,079,125              | -                                  | -                                | -                                    | -                        | -  | 19,079,125                              |
| <b>Total fund balances</b>  | <b>31,250,615</b>       | <b>3,871,557</b>                   | <b>1,373,689</b>                 | <b>3,742,611</b>                     | <b>889,370</b>           | <b>3,191,937</b>                           | <b>44,319,779</b>                       |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS<br/>OF RESOURCES AND FUND BALANCES</b> | <b>\$ 45,407,179</b>    | <b>\$ 20,788,871</b>               | <b>\$ 6,585,658</b>              | <b>\$ 5,176,507</b>                  | <b>\$ 5,906,799</b>      | <b>\$ 8,085,621</b>                        | <b>\$ 91,950,635</b>                    |

LA CROSSE COUNTY, WISCONSIN

RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION

December 31, 2015

Total Fund Balances - Governmental Funds \$ 44,319,779

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. 57,669,278

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. (50,346,561)

Bond premium is amortized over the life of the bonds, whereas it is recorded as income when received in the fund statements. (1,520,333)

Interest is not accrued at the fund level, but rather is recognized as an expenditure when due. (539,931)

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. 77,720,216

Revolving loan funds have unavailable revenue in the fund statements. 3,151,206

Inventories are not reported in the fund statements. 206,077

Receivables that are not available to pay for current period expenditures, and therefore are recorded as deferred inflows in the fund statements. 3,062,064

Liability for post-closure costs for the old landfill are not recorded as a liability on the fund statements. (551,426)

Compensated absences are not due and payable in the current period and therefore are not reported as liabilities in the funds. (6,648,632)

The net pension asset and related deferred outflows used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. 11,424,982

Total Net Position - Governmental Funds \$ 137,946,719

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

Year Ended December 31, 2015

|   | General<br>Fund      | Human<br>Service<br>Fund | Debt<br>Service<br>Fund | Capital<br>Projects<br>Fund | Business<br>Fund  | Nonmajor<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|---|----------------------|--------------------------|-------------------------|-----------------------------|-------------------|-----------------------------------|--------------------------------|
| <b>REVENUES</b>                                   |                      |                          |                         |                             |                   |                                   |                                |
| Taxes   | \$ 21,525,548        | \$ 11,207,605            | \$ 4,622,786            | \$ -                        | \$ -              | \$ 3,939,423                      | \$ 41,295,362                  |
| Intergovernmental revenues                        | 6,853,787            | 28,970,040               | -                       | -                           | 1,875,152         | 2,454,091                         | 40,153,070                     |
| Interdepartmental revenues                        | -                    | -                        | -                       | -                           | -                 | 2,289                             | 2,289                          |
| Licenses and permits                              | 270,095              | -                        | -                       | -                           | -                 | 642,656                           | 912,751                        |
| Fines, forfeits and penalties                     | 251,014              | -                        | -                       | -                           | -                 | 123,887                           | 374,901                        |
| Public charges for services                       | 3,088,906            | 1,246,718                | -                       | -                           | -                 | 1,008,251                         | 5,343,875                      |
| Intergovernmental charges for services            | 1,595,980            | -                        | -                       | -                           | -                 | -                                 | 1,595,980                      |
| Miscellaneous revenues                            | 473,266              | 28,838                   | 84,359                  | 16,792                      | 271,762           | 231,791                           | 1,106,808                      |
| <b>Total revenues</b>                             | <b>34,058,596</b>    | <b>41,453,201</b>        | <b>4,707,145</b>        | <b>16,792</b>               | <b>2,146,914</b>  | <b>8,402,388</b>                  | <b>90,785,036</b>              |
| <b>EXPENDITURES</b>                               |                      |                          |                         |                             |                   |                                   |                                |
| Current:  |                      |                          |                         |                             |                   |                                   |                                |
| General government                                | 12,349,685           | -                        | -                       | -                           | -                 | -                                 | 12,349,685                     |
| Public safety                                     | 15,027,508           | 1,428,304                | -                       | -                           | -                 | 80,463                            | 16,536,275                     |
| Public works                                      | -                    | -                        | -                       | -                           | -                 | 45,895                            | 45,895                         |
| Health and human services                         | 693,355              | 42,028,154               | -                       | -                           | -                 | 6,200,476                         | 48,921,985                     |
| Culture, recreation and education                 | 1,218,642            | -                        | -                       | -                           | -                 | 1,850,060                         | 3,068,702                      |
| Conservation and development                      | 2,643,384            | -                        | -                       | -                           | 2,310,057         | 228,225                           | 5,181,666                      |
| Miscellaneous                                     | 74,720               | -                        | -                       | -                           | -                 | -                                 | 74,720                         |
| Debt service:                                     |                      |                          |                         |                             |                   |                                   |                                |
| Principal   | -                    | -                        | 3,443,029               | -                           | 193,700           | -                                 | 3,636,729                      |
| Interest and other charges                        | -                    | -                        | 1,284,961               | -                           | 51,962            | -                                 | 1,336,923                      |
| Debt issue costs                                  | 10,930               | -                        | 64,669                  | -                           | -                 | -                                 | 75,599                         |
| Capital outlay                                    | 1,155,316            | 302,347                  | -                       | 7,329,181                   | -                 | 116,982                           | 8,903,826                      |
| <b>Total expenditures</b>                         | <b>33,173,540</b>    | <b>43,758,805</b>        | <b>4,792,659</b>        | <b>7,329,181</b>            | <b>2,555,719</b>  | <b>8,522,101</b>                  | <b>100,132,005</b>             |
| Excess (deficiency) of revenues over expenditures | 885,056              | (2,305,604)              | (85,514)                | (7,312,389)                 | (408,805)         | (119,713)                         | (9,346,969)                    |
| <b>OTHER FINANCING SOURCES (USES)</b>             |                      |                          |                         |                             |                   |                                   |                                |
| Long-term debt issued                             | 2,610,000            | -                        | -                       | 11,055,000                  | -                 | -                                 | 13,665,000                     |
| Sale of capital assets                            | 2,009,878            | -                        | -                       | -                           | -                 | -                                 | 2,009,878                      |
| Bond premium                                      | -                    | -                        | 1,103,096               | -                           | -                 | -                                 | 1,103,096                      |
| Transfers in                                      | 356,511              | 209,250                  | -                       | -                           | 43,835            | 65,000                            | 674,596                        |
| Transfers out                                     | (2,647,397)          | -                        | -                       | -                           | -                 | -                                 | (2,647,397)                    |
| <b>Total other financing sources (uses)</b>       | <b>2,328,992</b>     | <b>209,250</b>           | <b>1,103,096</b>        | <b>11,055,000</b>           | <b>43,835</b>     | <b>65,000</b>                     | <b>14,805,173</b>              |
| Net change in fund balances                       | 3,214,048            | (2,096,354)              | 1,017,582               | 3,742,611                   | (364,970)         | (54,713)                          | 5,458,204                      |
| <b>FUND BALANCES, BEGINNING</b>                   | <b>28,036,567</b>    | <b>5,967,911</b>         | <b>356,107</b>          | <b>-</b>                    | <b>1,254,340</b>  | <b>3,246,650</b>                  | <b>38,861,575</b>              |
| <b>FUND BALANCES, ENDING</b>                      | <b>\$ 31,250,615</b> | <b>\$ 3,871,557</b>      | <b>\$ 1,373,689</b>     | <b>\$ 3,742,611</b>         | <b>\$ 889,370</b> | <b>\$ 3,191,937</b>               | <b>\$ 44,319,779</b>           |

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, 2015**

|   |    |              |
|---|----|--------------|
| Net changes in fund balances - total governmental funds   | \$ | 5,458,204    |
| <p>Amounts reported for governmental activities in the statement of activities are different because:</p>   |    |              |
| Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital asset purchases (\$9,347,844) exceeded depreciation expense (\$2,781,594). |    | 6,566,250    |
| 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 (\$1,672,054) of capital assets and the gain on sale (\$275,953) is the net book value of capital assets removed.                               |    | (1,948,007)  |
| Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long term liabilities in the statement of net position.  |    | 3,636,729    |
| 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.   |    | (13,665,000) |
| Bond premium is amortized over the life of the bonds, whereas it is recorded as income when received in the fund statements.  |    | (988,667)    |
| Interest is not accrued at the fund level.  |    | (79,748)     |
| 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.  |    | (699,356)    |
| 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.   |    | 1,574,022    |
| Inventory items are expensed in the fund statements.  |    | (46,727)     |
| Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the fund statements.  |    | 944,027      |
| Long-term closure costs for the old landfill are not recorded as an expense in the fund statements.   |    | 17,721       |
| Compensated absences do not require the use of current financial resources and therefore are not reported as an expenditures in the governmental funds.   |    | 94,591       |
| The adjustment of the net pension asset and related deferred outflows do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.   |    | 96,925       |
| Change in Net Position of Governmental Activities   | \$ | 960,964      |

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

**December 31, 2015**

|  | Business-type Activities-<br>Enterprise Funds |                   |                                      |                                 | Governmental<br>Activities |                              |
|--|---|-------------------|--------------------------------------|---------------------------------|----------------------------|------------------------------|
|  | Hillview<br>Health Care<br>Center             | Solid<br>Waste    | Lakeview<br>Nursing Home<br>Facility | Nonmajor<br>Enterprise<br>Funds | Total                      | Internal<br>Service<br>Funds |
| <b>ASSETS</b>  |   |                   |                                      |                                 |                            |                              |
| Current Assets                                       |   |                   |                                      |                                 |                            |                              |
| Cash and cash equivalents                            | \$ 3,282,238                                  | \$ 4,355,099      | \$ 632,843                           | \$ 2,634,218                    | \$ 10,904,398              | \$ 9,762,443                 |
| Restricted cash and cash equivalents                 | 57,112  | -                 | 10,933,793                           | 8,397                           | 10,999,302                 | -                            |
| Restricted investments                               | -   | 8,795,372         | -                                    | -                               | 8,795,372                  | 298,733                      |
| Receivables (net of allowance<br>for uncollectibles) | 1,636,287                                     | 1,209,808         | 79                                   | 466,995                         | 3,313,169                  | 4,843,113                    |
| Due from other funds                                 | -   | -                 | -                                    | -                               | -                          | 205,334                      |
| Inventories and prepayments                          | 139,536                                       | 3,631             | -                                    | 8,787                           | 151,954                    | 1,429,464                    |
| Total current assets                                 | <u>5,115,173</u>                              | <u>14,363,910</u> | <u>11,566,715</u>                    | <u>3,118,397</u>                | <u>34,164,195</u>          | <u>16,539,087</u>            |
| Noncurrent assets                                    |   |                   |                                      |                                 |                            |                              |
| Receivables (net of allowance<br>for uncollectibles) | -   | 356,600           | -                                    | -                               | 356,600                    | -                            |
| Other assets   | -   | -                 | -                                    | -                               | -                          | 5,490                        |
| Deposit in WMMIC                                     | -   | -                 | -                                    | -                               | -                          | 685,036                      |
| Restricted net pension asset                         | 1,419,542                                     | 72,985            | -                                    | 220,674                         | 1,713,201                  | 534,697                      |
| Capital Assets:                                      |   |                   |                                      |                                 |                            |                              |
| Land   | 19,562  | 920,064           | 7,674                                | -                               | 947,300                    | 3,198,222                    |
| Land improvements                                    | 257,395                                       | 28,664,611        | 251,938                              | 180,194                         | 29,354,138                 | 1,106,723                    |
| Buildings  | 3,798,841                                     | 1,062,251         | 6,120,634                            | 6,894,575                       | 17,876,301                 | 4,945,561                    |
| Machinery, equipment, and vehicles                   | 5,509,965                                     | 322,612           | 2,796,287                            | 705,546                         | 9,334,410                  | 15,674,504                   |
| Infrastructure                                       | -   | -                 | -                                    | -                               | -                          | 104,207,898                  |
| Construction in progress                             | 6,914   | 5,441,405         | 8,341,599                            | -                               | 13,789,918                 | 977,263                      |
| Less accumulated depreciation                        | (7,520,893)                                   | (24,031,606)      | (8,366,199)                          | (2,613,705)                     | (42,532,403)               | (60,015,304)                 |
| Total capital assets - net                           | <u>2,071,784</u>                              | <u>12,379,337</u> | <u>9,151,933</u>                     | <u>5,166,610</u>                | <u>28,769,664</u>          | <u>70,094,867</u>            |
| Total noncurrent assets                              | <u>3,491,326</u>                              | <u>12,808,922</u> | <u>9,151,933</u>                     | <u>5,387,284</u>                | <u>30,839,465</u>          | <u>71,320,090</u>            |
| Total Assets   | <u>8,606,499</u>                              | <u>27,172,832</u> | <u>20,718,648</u>                    | <u>8,505,681</u>                | <u>65,003,660</u>          | <u>87,859,177</u>            |
| <b>DEFERRED OUTFLOWS<br/>OF RESOURCES</b>            |   |                   |                                      |                                 |                            |                              |
| Deferred outflows of resources                       | 1,456,071                                     | 4,530,876         | -                                    | 225,504                         | 6,212,451                  | 536,571                      |
| Total Deferred Outflows of<br>Resources              | <u>1,456,071</u>                              | <u>4,530,876</u>  | <u>-</u>                             | <u>225,504</u>                  | <u>6,212,451</u>           | <u>536,571</u>               |

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

**December 31, 2015**

|   | Business-type Activities-<br>Enterprise Funds |                     |                                      |                                 | Governmental<br>Activities |                              |
|---|---|---------------------|--------------------------------------|---------------------------------|----------------------------|------------------------------|
|   | Hillview<br>Health Care<br>Center             | Solid<br>Waste      | Lakeview<br>Nursing Home<br>Facility | Nonmajor<br>Enterprise<br>Funds | Total                      | Internal<br>Service<br>Funds |
| <b>LIABILITIES</b>  |   |                     |                                      |                                 |                            |                              |
| Current liabilities   |   |                     |                                      |                                 |                            |                              |
| Accounts payable and other current liabilities  | \$ 492,308                                    | \$ 1,857,127        | \$ 9                                 | \$ 123,502                      | \$ 2,472,946               | \$ 981,186                   |
| Claims payable  | -   | -                   | -                                    | -                               | -                          | 2,138,497                    |
| Other liabilities payable from restricted assets  | 57,112  | -                   | 1,068,415                            | 8,397                           | 1,133,924                  | -                            |
| Due to other funds  | 52,308  | -                   | -                                    | 157,329                         | 209,637                    | 4,836                        |
| Unearned revenues   | -   | 43,500              | 10,000                               | -                               | 53,500                     | 9,059                        |
| Accrued interest  | -   | 148,688             | -                                    | 22,332                          | 171,020                    | -                            |
| Accrued interest payable from restricted assets   | -   | -                   | 31,840                               | -                               | 31,840                     | -                            |
| Current portion of bonds and notes payable  | -   | 592,402             | 12,337                               | 108,785                         | 713,524                    | -                            |
| Compensated absences  | 469,868                                       | 34,940              | -                                    | 55,285                          | 560,093                    | 204,713                      |
| Current portion of landfill closure cost liability  | -   | 13,453              | -                                    | -                               | 13,453                     | -                            |
| Total current liabilities   | <u>1,071,596</u>                              | <u>2,690,110</u>    | <u>1,122,601</u>                     | <u>475,630</u>                  | <u>5,359,937</u>           | <u>3,338,291</u>             |
| Noncurrent liabilities  |   |                     |                                      |                                 |                            |                              |
| Advances from other funds   | -   | -                   | 196,000                              | 1,067,293                       | 1,263,293                  | -                            |
| Bonds and notes payable   | -   | 13,220,910          | 17,264,253                           | 1,767,990                       | 32,253,153                 | -                            |
| Post employment benefit obligation  | -   | -                   | -                                    | -                               | -                          | 1,319,912                    |
| Landfill closure cost liability   | -   | 9,450,183           | -                                    | -                               | 9,450,183                  | -                            |
| Total noncurrent liabilities  | <u>-</u>                                      | <u>22,671,093</u>   | <u>17,460,253</u>                    | <u>2,835,283</u>                | <u>42,966,629</u>          | <u>1,319,912</u>             |
| Total Liabilities   | <u>1,071,596</u>                              | <u>25,361,203</u>   | <u>18,582,854</u>                    | <u>3,310,913</u>                | <u>48,326,566</u>          | <u>4,658,203</u>             |
| <b>DEFERRED INFLOWS OF RESOURCES</b>  |   |                     |                                      |                                 |                            |                              |
| Subsequent year property tax levy   | -   | -                   | -                                    | 116,100                         | 116,100                    | 3,160,421                    |
| Total Deferred Inflows of Resources   | <u>-</u>                                      | <u>-</u>            | <u>-</u>                             | <u>116,100</u>                  | <u>116,100</u>             | <u>3,160,421</u>             |
| <b>NET POSITION</b>   |   |                     |                                      |                                 |                            |                              |
| Net investment in capital assets  | 2,071,784                                     | 4,041,025           | 2,809,136                            | 3,289,835                       | 12,211,780                 | 70,094,867                   |
| Restricted  | 1,419,542                                     | 72,985              | -                                    | 220,674                         | 1,713,201                  | 534,697                      |
| Unrestricted (deficit)  | 5,499,648                                     | 2,228,495           | (673,342)                            | 1,793,663                       | 8,848,464                  | 9,947,560                    |
| Total Net Position  | <u>\$ 8,990,974</u>                           | <u>\$ 6,342,505</u> | <u>\$ 2,135,794</u>                  | <u>\$ 5,304,172</u>             | <u>22,773,445</u>          | <u>\$ 80,577,124</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>2,856,908</u>           |                              |
| <b>NET POSITION OF BUSINESS - TYPE ACTIVITIES</b>   |   |                     |                                      |                                 | <u>\$ 25,630,353</u>       |                              |

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

**Year Ended December 31, 2015**

|  | Business-type Activities-<br>Enterprise Funds |                     |                                      |                                 | Governmental<br>Activities |                              |
|--|---|---------------------|--------------------------------------|---------------------------------|----------------------------|------------------------------|
|  | Hillview<br>Health Care<br>Center             | Solid<br>Waste      | Lakeview<br>Nursing Home<br>Facility | Nonmajor<br>Enterprise<br>Funds | Total                      | Internal<br>Service<br>Funds |
| <b>OPERATING REVENUES</b>  |   |                     |                                      |                                 |                            |                              |
| Public charges for services  | \$ 14,654,658                                 | \$ 11,810,311       | \$ -                                 | \$ 4,004,599                    | \$ 30,469,568              | \$ 5,723,517                 |
| Intergovernmental grants and fees  | -   | -                   | 278,123                              | 220,155                         | 498,278                    | -                            |
| Interdepartmental revenues   | -   | -                   | -                                    | -                               | -                          | 15,666,239                   |
| Miscellaneous revenues   | 32,140  | 17,047              | 2,226                                | 8,374                           | 59,787                     | 117,684                      |
| Total operating revenues   | <u>14,686,798</u>                             | <u>11,827,358</u>   | <u>280,349</u>                       | <u>4,233,128</u>                | <u>31,027,633</u>          | <u>21,507,440</u>            |
| <b>OPERATING EXPENSES</b>  |   |                     |                                      |                                 |                            |                              |
| Personnel services   | 12,715,715                                    | 696,397             | -                                    | 2,868,219                       | 16,280,331                 | -                            |
| Contractual services   | 137,044                                       | 6,227,699           | -                                    | 312,447                         | 6,677,190                  | -                            |
| Construction and maintenance   | -   | -                   | -                                    | -                               | -                          | 6,111,244                    |
| General and administrative services  | 1,431,980                                     | 36,228              | 293                                  | 237,099                         | 1,705,600                  | 2,771,355                    |
| Post employment benefit  | -   | -                   | -                                    | -                               | -                          | 142,753                      |
| Claims   | -   | -                   | -                                    | -                               | -                          | 16,264,589                   |
| Materials and supplies   | 812,291                                       | 17,048              | -                                    | 145,721                         | 975,060                    | -                            |
| Utilities  | 185,738                                       | 75,781              | -                                    | 147,245                         | 408,764                    | -                            |
| Depreciation   | 271,512                                       | 1,132,736           | 278,123                              | 265,313                         | 1,947,684                  | 3,761,369                    |
| Other services and charges   | 1,145,108                                     | 2,442,541           | -                                    | 133,906                         | 3,721,555                  | -                            |
| Total operating expenses   | <u>16,699,388</u>                             | <u>10,628,430</u>   | <u>278,416</u>                       | <u>4,109,950</u>                | <u>31,716,184</u>          | <u>29,051,310</u>            |
| Operating income (loss)  | <u>(2,012,590)</u>                            | <u>1,198,928</u>    | <u>1,933</u>                         | <u>123,178</u>                  | <u>(688,551)</u>           | <u>(7,543,870)</u>           |
| <b>NONOPERATING REVENUES (EXPENSES)</b>  |   |                     |                                      |                                 |                            |                              |
| Property taxes   | -   | -                   | -                                    | 131,700                         | 131,700                    | 2,766,831                    |
| Intergovernmental revenues   | 1,708,557                                     | -                   | -                                    | -                               | 1,708,557                  | 1,595,647                    |
| Investment earnings  | 435   | 30,018              | -                                    | 5                               | 30,458                     | 19,628                       |
| Interest expense   | -   | (801,596)           | -                                    | (136,958)                       | (938,554)                  | -                            |
| Debt issue costs   | -   | -                   | (116,918)                            | -                               | (116,918)                  | -                            |
| Amortization of debt (discount) or premium   | -   | (36,981)            | 3,084                                | (1,215)                         | (35,112)                   | -                            |
| Rebates  | -   | -                   | -                                    | 29,801                          | 29,801                     | -                            |
| Gain (Loss) on disposal of property and equipment  | 2,182   | 27,386              | 1,883                                | (313)                           | 31,138                     | (559,662)                    |
| Total nonoperating revenues (expenses)   | <u>1,711,174</u>                              | <u>(781,173)</u>    | <u>(111,951)</u>                     | <u>23,020</u>                   | <u>841,070</u>             | <u>3,822,444</u>             |
| Income (loss) before transfers<br>and capital contributions  | <u>(301,416)</u>                              | <u>417,755</u>      | <u>(110,018)</u>                     | <u>146,198</u>                  | <u>152,519</u>             | <u>(3,721,426)</u>           |
| Transfers in   | 158,125                                       | 7,625               | -                                    | 10,875                          | 176,625                    | 2,661,812                    |
| Transfers out  | -   | -                   | -                                    | (15,700)                        | (15,700)                   | (849,936)                    |
| Capital contributions  | -   | -                   | -                                    | -                               | -                          | 926,473                      |
| <b>CHANGE IN NET POSITION</b>  | <u>(143,291)</u>                              | <u>425,380</u>      | <u>(110,018)</u>                     | <u>141,373</u>                  | <u>313,444</u>             | <u>(983,077)</u>             |
| <b>NET POSITION, BEGINNING (as restated)</b>   | <u>9,134,265</u>                              | <u>5,917,125</u>    | <u>2,245,812</u>                     | <u>5,162,799</u>                |                            | <u>81,560,201</u>            |
| <b>NET POSITION, ENDING</b>  | <u>\$ 8,990,974</u>                           | <u>\$ 6,342,505</u> | <u>\$ 2,135,794</u>                  | <u>\$ 5,304,172</u>             |                            | <u>\$ 80,577,124</u>         |
| Adjustment for the net effect of the current year activity between internal service funds and enterprise funds |   |                     |                                      |                                 | <u>(283,721)</u>           |                              |
| <b>CHANGE IN NET POSITION OF BUSINESS -TYPE ACTIVITIES</b>   |   |                     |                                      |                                 | <u>\$ 29,723</u>           |                              |

**LA CROSSE COUNTY, WISCONSIN**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
Year Ended December 31, 2015

|   | Business-type Activities-<br>Enterprise Funds |                |                                      |                                 | Governmental<br>Activities |                              |
|---|---|----------------|--------------------------------------|---------------------------------|----------------------------|------------------------------|
|   | Hillview<br>Health Care<br>Center             | Solid<br>Waste | Lakeview<br>Nursing Home<br>Facility | Nonmajor<br>Enterprise<br>Funds | Total                      | Internal<br>Service<br>Funds |
| <b>CASH FLOWS FROM OPERATING<br/>ACTIVITIES</b>                     |   |                |                                      |                                 |                            |                              |
| Receipts from customers and users                                   | \$ 14,942,971                                 | \$ 11,664,030  | \$ 572,430                           | \$ 3,987,071                    | \$ 31,166,502              | \$ 6,011,437                 |
| Receipts from interfund services provided                           | 227,872                                       | -              | -                                    | -                               | 227,872                    | 15,594,911                   |
| Receipts from cash contributions                                    | 24,523  | -              | -                                    | 382                             | 24,905                     | -                            |
| Receipts from intergovernmental grants and fees                     | -   | -              | -                                    | 221,726                         | 221,726                    | -                            |
| Other operating cash receipts                                       | 7,617   | 17,047         | -                                    | -                               | 24,664                     | 107,807                      |
| Payments to suppliers and providers                                 | (3,431,861)                                   | (7,573,465)    | (284)                                | (881,460)                       | (11,887,070)               | (21,437,982)                 |
| Payments to employees for salaries and benefits                     | (13,038,516)                                  | (694,812)      | -                                    | (2,826,194)                     | (16,559,522)               | (4,321,721)                  |
| Payments for interfund services provided                            | (319,952)                                     | (108,259)      | -                                    | (199,970)                       | (628,181)                  | (230,292)                    |
| Net cash flows provided by (used for) operating activities          | (1,587,346)                                   | 3,304,541      | 572,146                              | 301,555                         | 2,590,896                  | (4,275,840)                  |
| <b>CASH FLOWS FROM NON-CAPITAL<br/>FINANCING ACTIVITIES</b>         |   |                |                                      |                                 |                            |                              |
| Transfers to other funds  | -   | -              | -                                    | (15,700)                        | (15,700)                   | (849,936)                    |
| Transfers from other funds  | 158,125                                       | 7,625          | -                                    | 10,875                          | 176,625                    | 58,250                       |
| Proceeds from due to other funds                                    | -   | -              | -                                    | 104,566                         | 104,566                    | -                            |
| Proceeds from long-term debt  | -   | 5,475,000      | -                                    | -                               | 5,475,000                  | -                            |
| Principal paid on long-term debt                                    | -   | (6,010,000)    | -                                    | -                               | (6,010,000)                | -                            |
| Interest paid   | -   | (665,145)      | -                                    | -                               | (665,145)                  | -                            |
| Federal and state aids received                                     | 2,360,355                                     | -              | -                                    | -                               | 2,360,355                  | 1,595,647                    |
| Receipts from property taxes  | -   | -              | -                                    | 131,700                         | 131,700                    | 2,766,831                    |
| Net cash flows provided by non-capital financing activities         | 2,518,480                                     | (1,192,520)    | -                                    | 231,441                         | 1,557,401                  | 3,570,792                    |
| <b>CASH FLOWS FROM CAPITAL AND<br/>RELATED FINANCING ACTIVITIES</b> |   |                |                                      |                                 |                            |                              |
| Acquisition and construction of capital assets                      | (78,557)                                      | (306,469)      | (6,360,386)                          | (48,380)                        | (6,793,792)                | (4,717,012)                  |
| Transfers from other funds  | -   | -              | -                                    | -                               | -                          | 2,603,562                    |
| Proceeds from sales of capital assets                               | 3,000   | 61,989         | 1,883                                | -                               | 66,872                     | 104,500                      |
| Proceeds from federal and state aids                                | -   | -              | -                                    | -                               | -                          | 926,473                      |
| Rebates   | -   | -              | -                                    | 29,801                          | 29,801                     | -                            |
| Payment on advance from other funds                                 | -   | -              | -                                    | (50,011)                        | (50,011)                   | -                            |
| Principal paid on long-term debt                                    | -   | (2,960,000)    | -                                    | (105,000)                       | (3,065,000)                | -                            |
| Payments for debt issue cost  | -   | -              | (61,529)                             | -                               | (61,529)                   | -                            |
| Net proceeds from long-term debt                                    | -   | -              | 17,230,996                           | -                               | 17,230,996                 | -                            |
| Interest paid   | -   | (502,758)      | 2,796                                | (137,589)                       | (637,551)                  | -                            |
| Net cash flows used for capital and related financing activities    | (75,557)                                      | (3,707,238)    | 10,813,760                           | (311,179)                       | 6,719,786                  | (1,082,477)                  |
| <b>CASH FLOWS FROM INVESTING<br/>ACTIVITIES</b>                     |   |                |                                      |                                 |                            |                              |
| Interest on investments   | 435   | 30,018         | -                                    | 5                               | 30,458                     | 19,628                       |
| Redemption of investments   | -   | (30,018)       | -                                    | -                               | (30,018)                   | -                            |
| Net cash flows provided by investing activities                     | 435   | -              | -                                    | 5                               | 440                        | 19,628                       |
| <b>NET INCREASE (DECREASE) IN CASH AND<br/>CASH EQUIVALENTS</b>     |   |                |                                      |                                 |                            |                              |
|   | 856,012                                       | (1,595,217)    | 11,385,906                           | 221,822                         | 10,868,523                 | (1,767,897)                  |
| <b>CASH AND CASH EQUIVALENTS, BEGINNING</b>                         |   |                |                                      |                                 |                            |                              |
|   | 2,483,338                                     | 5,950,316      | 180,730                              | 2,420,793                       | 11,035,177                 | 11,530,340                   |
| <b>CASH AND CASH EQUIVALENTS, ENDING</b>                            |   |                |                                      |                                 |                            |                              |
|   | \$ 3,339,350                                  | \$ 4,355,099   | \$ 11,566,636                        | \$ 2,642,615                    | \$ 21,903,700              | \$ 9,762,443                 |

**LA CROSSE COUNTY, WISCONSIN**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**Year Ended December 31, 2015**

|  | Business-type Activities-<br>Enterprise Funds |                |                                      |                                 | Governmental<br>Activities |                              |
|--|---|----------------|--------------------------------------|---------------------------------|----------------------------|------------------------------|
|  | Hillview<br>Health Care<br>Center             | Solid<br>Waste | Lakeview<br>Nursing Home<br>Facility | Nonmajor<br>Enterprise<br>Funds | Total                      | Internal<br>Service<br>Funds |
| <b>RECONCILIATION OF OPERATING INCOME (LOSS)</b>                   |   |                |                                      |                                 |                            |                              |
| <b>TO NET CASH PROVIDED BY (USED FOR) FROM</b>                     |   |                |                                      |                                 |                            |                              |
| <b>OPERATING ACTIVITIES</b>  |   |                |                                      |                                 |                            |                              |
| Operating income (loss)  | \$ (2,012,590)                                | \$ 1,198,928   | \$ 1,933                             | \$ 123,178                      | \$ (688,551)               | \$ (7,543,870)               |
| <b>Adjustments to reconcile operating income (loss)</b>            |   |                |                                      |                                 |                            |                              |
| <b>to net cash provided by (used for) operating activities:</b>    |   |                |                                      |                                 |                            |                              |
| Depreciation expense   | 271,512                                       | 1,132,736      | 278,123                              | 265,313                         | 1,947,684                  | 3,761,369                    |
| Amortization   | -   | 535,691        | -                                    | -                               | 535,691                    | -                            |
| (Increase) Decrease receivables                                    | 498,950                                       | (151,531)      | 292,081                              | (28,721)                        | 610,779                    | (92,131)                     |
| (Increase) Decrease due from other funds                           | -   | -              | -                                    | -                               | -                          | (66,766)                     |
| (Increase) Decrease inventories and prepayments                    | 4,336   | (861)          | -                                    | (3,453)                         | 22                         | (304,741)                    |
| (Increase) Decrease other assets                                   | -   | -              | -                                    | -                               | -                          | 38,738                       |
| (Increase) Decrease retention deposit                              | -   | -              | -                                    | -                               | -                          | (1,609)                      |
| (Increase) Decrease pension related amounts                        | (25,091)                                      | (5,103)        | -                                    | (3,053)                         | (33,247)                   | 2,433                        |
| Increase (Decrease) claims payable                                 | -   | -              | -                                    | -                               | -                          | (241,201)                    |
| Increase (Decrease) accounts payable and other current liabilities | (327,124)                                     | 236,212        | 9                                    | (52,113)                        | (143,016)                  | 37,830                       |
| Increase (Decrease) due to other funds                             | 17,692  | -              | -                                    | (925)                           | 16,767                     | (6,690)                      |
| Increase (Decrease) compensated absences                           | (15,031)                                      | 4,360          | -                                    | 1,329                           | (9,342)                    | (11,014)                     |
| Increase (Decrease) other post employment benefit obligation       | -   | -              | -                                    | -                               | -                          | 142,753                      |
| Increase (Decrease) unearned revenue                               | -   | 5,250          | -                                    | -                               | 5,250                      | 9,059                        |
| Increase (Decrease) landfill closure cost liability                | -   | 348,859        | -                                    | -                               | 348,859                    | -                            |
| Total adjustments  | 425,244                                       | 2,105,613      | 570,213                              | 178,377                         | 3,279,447                  | 3,268,030                    |
| <b>Net cash flows provided by (used for)</b>                       |   |                |                                      |                                 |                            |                              |
| <b>operating activities</b>  | \$ (1,587,346)                                | \$ 3,304,541   | \$ 572,146                           | \$ 301,555                      | \$ 2,590,896               | \$ (4,275,840)               |

**NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:**

Solid Waste acquired capital assets during 2015 through accounts payable. \$19,181 of capital asset purchases remained in the outstanding accounts payable balance at year-end.

Lakeview Nursing Home Facility capitalized interest in the net amount of \$22,333 (\$31,840 interest expense and \$9,507 interest revenue on bonds). No interest payments were made during 2015 and remained outstanding at year-end.

Lakeview Nursing Home Facility also acquired capital assets during 2015 through accounts payable. \$1,068,415 of capital asset purchases remained in the outstanding accounts payable balance at year-end.

County Highway acquired capital assets during 2015 through accounts payable. \$467,367 of capital asset purchases remained in the outstanding accounts payable balance at year-end. County Highway also acquired a piece of equipment through a cash payment and \$21,709 noncash trade-in of equipment.

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

|  |              |              |               |              |               |               |
|--|--------------|--------------|---------------|--------------|---------------|---------------|
| Unrestricted, January 1, 2015                        | \$ 2,443,461 | \$ 5,950,316 | \$ 180,730    | \$ 2,414,625 | \$ 10,989,132 | \$ 11,530,340 |
| Restricted, January 1, 2015                          | 39,877       | -            | -             | 6,168        | 46,045        | -             |
| Total  | 2,483,338    | 5,950,316    | 180,730       | 2,420,793    | 11,035,177    | 11,530,340    |
| Net increase (decrease) in cash and cash equivalents | 856,012      | (1,595,217)  | 11,385,906    | 221,822      | 10,868,523    | (1,767,897)   |
| Total  | \$ 3,339,350 | \$ 4,355,099 | \$ 11,566,636 | \$ 2,642,615 | \$ 21,903,700 | \$ 9,762,443  |
| Unrestricted, December 31, 2015                      | \$ 3,282,238 | \$ 4,355,099 | \$ 632,843    | \$ 2,634,218 | \$ 10,904,398 | \$ 9,762,443  |
| Restricted, December 31, 2015                        | 57,112       | -            | 10,933,793    | 8,397        | 10,999,302    | -             |
| Total  | \$ 3,339,350 | \$ 4,355,099 | \$ 11,566,636 | \$ 2,642,615 | \$ 21,903,700 | \$ 9,762,443  |

**LA CROSSE COUNTY, WISCONSIN  
STATEMENT OF ASSETS AND LIABILITIES  
AGENCY FUNDS**

**DECEMBER 31, 2015**

|   | <u>Agency<br/>Funds</u> |
|---|-------------------------|
| <b>ASSETS</b>                                     |                         |
| Cash and investments                              | \$ 1,361,023            |
| Receivables                                       | 3,120                   |
| <b>TOTAL ASSETS</b>                               | <u>\$ 1,364,143</u>     |
| <br>  |                         |
| <b>LIABILITIES</b>                                |                         |
| Accounts payable and other<br>current liabilities | 1,364,143               |
| <b>TOTAL LIABILITIES</b>                          | <u>\$ 1,364,143</u>     |

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

# NOTES TO BASIC FINANCIAL STATEMENTS

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

**December 31, 2015**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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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, 2015**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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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 outflows of resources, liabilities, deferred inflows 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:

1. 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
2. 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.
3. 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.

Capital Projects Fund – Accounts for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds). The County has only one capital projects fund, the Downtown Campus Fund, which accounts for the purchase and remodeling of a building for the new Administrative Center, the addition and remodeling of the Health and Human Services Building, and remodeling of the Law Enforcement Center Building to house the Child Support and Medical Examiner offices.

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.

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

**December 31, 2015**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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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.

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

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, committed, or assigned 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. The County Board approved a resolution in 2015 to close this fund to any new loans, the fund will be closed within two or three years as soon as all of the loan balances have been paid.

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 restricted 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.

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.

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

Monarch Manor – Accounts for the operations of the County-owned community based residential facility for people with disabilities.

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, 2015**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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In addition, the County reports the following fund types:

Internal service funds - 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.

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

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

Inmate and Representative Payee 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.

**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.

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

**December 31, 2015**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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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, deferred outflows of resources, liabilities, and deferred inflows of resources 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.

**D. Assets, Liabilities, Deferred Outflows and 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

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

**December 31, 2015**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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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, if material, are recorded at cost, which approximates market, based on the first-in, first-out method using the purchases method of accounting. Proprietary fund inventories are valued at cost based on weighted average. 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.

Payments made to vendors that will benefit periods beyond the end of the current fiscal year are recorded as prepaid items. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased. 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.

**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, the self funded liability retention account (WMMIC), construction projects in the Capital Projects Fund, interest payments for 2016-2017 in the Lakeview Nursing Home Facility Fund as required by the bond anticipation notes, and the net pension asset required for GASB 68. 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. The Human Services fund has restricted assets that consist of cash held for the Western Region for Economic Assistance (WREA) Income Maintenance Consortium.

**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.

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

**December 31, 2015**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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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. \$22,333 of net interest was capitalized during 2015. 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  |

**Fund Financial Statements**

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

**6. Employees' Retirement System**

For purposes of measuring the net pension asset, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Wisconsin Retirement System (WRS) and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. Additional information is found in Note 10.

**7. Compensated Absences**

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

When an employee retires and meets specified requirements, a 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.

**8. Long-Term Obligations**

In the government-wide statements and in the proprietary funds in the fund financial statements, long-term obligations are reported as liabilities in the applicable governmental activities, business type activities, or proprietary fund statement of net 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

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

**December 31, 2015**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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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.

**9. Claims and Judgments**

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

**10. 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 two types of items that qualify for reporting in this category in the proprietary funds as well as the government-wide statements of net position. One is the deferred charge on the capital cost fee related to the Xcel Energy contract. Additional information is found in Note 6. The second item is the deferred outflows for pensions required by GASB 68. Additional information is found in Note 10.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. Deferred inflows of resources represents an acquisition of net position/fund balance that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until that future time. The County has two types of items that qualify for reporting in this category. Accordingly, the items, unavailable revenue and unearned revenue, are reported in the governmental and proprietary funds balance sheet. The governmental funds report unavailable revenues from three sources: intergovernmental grants, client services, and loan repayments. The governmental and proprietary funds also report unearned revenues for property taxes related to the subsequent year tax levy.

**11. 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, 2015**

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**NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

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**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. Excess Expenditures and Other Financing Uses over Appropriations**

Actual expenditures and other financing uses exceeded the total budgeted expenditures and other financing uses (including amendments) for some governmental funds. The schedule of revenues, expenditures and changes in fund balance for all governmental funds is presented in the required supplementary information (pages 105-107) and supplementary information (pages 116-125 and 129-136).

**C. 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, 2015**

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**NOTE 3 – CASH AND INVESTMENTS**

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**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.

| <b>Investment Type</b>                              | <b>Carrying Value</b> | <b>Statement Balances</b> | <b>Associated Risks</b>  |
|---|-----------------------|---------------------------|--|
| Deposits  | \$ 39,898,887         | \$ 40,134,266             | Custodial credit risk  |
| U.S. Treasury Notes                                 | 8,314,018             | 8,314,018                 | Interest rate risk, custodial credit risk  |
| U.S. Agency Securities                              | 22,464,680            | 22,464,680                | Interest rate risk, concentration of credit risk, custodial credit risk              |
| U.S. Small Business Administration Mortgages        | 3,718,649             | 3,718,649                 | Interest rate risk, credit risk, custodial credit risk, concentration of credit risk |
| State of Wisconsin Local Government Investment Pool | 3,534,953             | 3,534,953                 | Credit risk  |
| Money Market Funds/ Cash Equivalents                | 1,765,644             | 1,765,644                 | N/A  |
| Petty Cash  | 7,222                 | -                         | N/A  |
| <b>Total Deposits and Investments</b>               | <b>\$ 79,704,053</b>  | <b>\$ 79,932,210</b>      |  |

**Reconciliation to the Financial Statements**

Per statement of net position

|  |               |
|--|---------------|
| Cash and investments-primary government            | \$ 51,298,088 |
| Cash and investments-component unit                | 812,179       |
| Restricted cash and investments-primary government | 26,215,928    |
| Restricted cash and investments-component unit     | 16,835        |

Per statement of assets and liabilities

|                                     |           |
|-------------------------------------|-----------|
| Agency funds - cash and investments | 1,361,023 |
|-------------------------------------|-----------|

|                                   |                      |
|-----------------------------------|----------------------|
| <b>Total cash and investments</b> | <b>\$ 79,704,053</b> |
|-----------------------------------|----------------------|

La Crosse County has implemented GASB standards which establish disclosure requirements related to deposit risks: custodial credit risk and disclosure requirements for investment risk: interest rate risk, custodial credit risk, credit risk, concentrations of credit risk, and foreign currency risk.

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

**December 31, 2015**

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**NOTE 3 – CASH AND INVESTMENTS (CONTINUED)**

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**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.

The following deposit (which was over and above the \$650,000 deposit insurance) \$38,301,295 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, 2015 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.

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

**December 31, 2015**

**NOTE 3 – CASH AND INVESTMENTS (CONTINUED)**

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.

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 income. The difference between the bank statement balance and carrying value is due to outstanding checks and/or deposits in transit.

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

| <b>Investment Type</b>   | <b>Fair Value</b>    | <b>Maturity Range</b> | <b>Interest Rate Range</b> |
|--|----------------------|-----------------------|----------------------------|
| U. S. Treasury Notes   | \$ 8,314,018         | 1/2016-11/2020        | .5 - 1.63%                 |
| Federal Home Loan Mortgage Corporation (FHLMC)<br>Step Coupons | 4,165,836            | 5/17/18-11/16/18      | .75 - 1.05%                |
| U. S. Agencies:  |                      |                       |                            |
| Federal National Mortgage Association (FNMA)                   | 6,893,974            | 3/2016-7/2043         | .375 - 4.095%              |
| Federal Home Loan Mortgage Corporation (FHLMC)                 | 8,533,938            | 7/2017-2/2043         | .875 - 2.964%              |
| Government National Mortgage Association (GNMA)                | 1,808,606            | 1/2022-9/2043         | 1.625 - 2.625%             |
| Federal Home Loan Bank (FHLB)                                  | 1,062,326            | 10/2016-12/2017       | .5 - 2.94%                 |
| U.S. Small Business Administration Mortgages                   | 3,718,649            | 1/2020-7/2040         | 1.75%                      |
| State of Wisconsin Local Government Investment Pool            | 3,534,953            | 49 days*              | 0.09%**                    |
| Money Market Funds/Cash Equivalents:                           |                      |                       |                            |
| First American US Treasury MM (FOZXX)                          | 1,190,172            | 34 days*              | 0.02%**                    |
| Federated Government Obligation Fund (GOIXX)                   | 452,180              | 40 days*              | 0.09%**                    |
| BMO Government MM Fd Y 605 (MGYXX)                             | 123,292              | 35 days*              | 0.01%**                    |
| <b>Total Investments at Fair Value</b>                         | <b>\$ 39,797,944</b> |                       |                            |

\* Weighted Average Maturity - 12/31/15

\*\* 30 Day Average Yield - 12/31/15

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

**December 31, 2015**

**NOTE 3 – CASH AND INVESTMENTS (CONTINUED)**

**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.

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  | \$ 8,314,018         | \$ 2,879,769                     | \$ 5,434,249         | \$ -              | \$ -                 |
| U.S. Agency Securities   |                      |                                  |                      |                   |                      |
| Federal National Mortgage Association (FNMA)   | 1,941,434            | 215,677                          | 1,725,757            | -                 | -                    |
| Federal National Mortgage Association ARM (FNMA) *<br>(Reset periodically to 1.0 - 2.5% over corresponding index)    |                      |                                  |                      |                   |                      |
| Six Month Treasury Bill  | 2,629                | -                                | 2,629                | -                 | -                    |
| Eleventh District Cost of Funds  | 77,309               | -                                | 22,000               | 22,226            | 33,083               |
| National Cost of Funds   | 7,404                | -                                | -                    | -                 | 7,404                |
| One Year Constant Maturity Treasury  | 3,687,845            | -                                | 2,631                | 22,705            | 3,662,509            |
| 12 Month Cumulative Average One Year CMT   | 696,287              | -                                | -                    | 17,788            | 678,499              |
| Three Year Constant Maturity Treasury  | 33,648               | -                                | 4,532                | -                 | 29,116               |
| One Year LIBOR   | 447,418              | -                                | -                    | -                 | 447,418              |
| Federal Home Loan Mortgage Corporation (FHLMC)<br>Step Coupons   | 4,165,836            | -                                | 4,165,836            | -                 | -                    |
| Federal Home Loan Mortgage Corporation (FHLMC)   | 499,170              | -                                | 499,170              | -                 | -                    |
| Federal Home Loan Mortgage Corporation ARM (FHLMC) *<br>(Reset periodically to 1.0 - 2.5% over corresponding index)  |                      |                                  |                      |                   |                      |
| Six Month LIBOR  | 146,157              | -                                | -                    | -                 | 146,157              |
| Eleventh District Cost of Funds  | 10,516               | -                                | -                    | 10,516            | -                    |
| One Year Constant Maturity Treasury  | 7,553,104            | -                                | 1,095,326            | 22,547            | 6,435,231            |
| Three Year Constant Maturity Treasury  | 8,840                | -                                | -                    | 8,840             | -                    |
| Five Year Constant Maturity Treasury   | 2,440                | -                                | -                    | -                 | 2,440                |
| One Year LIBOR   | 313,711              | -                                | -                    | -                 | 313,711              |
| Government National Mortgage Association ARM (GNMA) *<br>(Reset periodically to 1.0 - 2.5% over corresponding index) |                      |                                  |                      |                   |                      |
| One Year Constant Maturity Treasury  | 1,808,606            | -                                | -                    | 61,681            | 1,746,925            |
| Federal Home Loan Bank Board (FHLB)  | 1,062,326            | 100,074                          | 962,252              | -                 | -                    |
| U.S. Small Business Administration Mortgages   | 3,718,649            | -                                | 698,708              | -                 | 3,019,941            |
| State of Wisconsin Local Government<br>Investment Pool   | 3,534,953            | 3,534,953                        | -                    | -                 | -                    |
| Money Market Funds/ Cash Equivalents   |                      |                                  |                      |                   |                      |
| First American US Treasury MM (FOZXX)  | 1,190,172            | 1,190,172                        | -                    | -                 | -                    |
| Federated Government Obligation Fund (GOIXX)   | 452,180              | 452,180                          | -                    | -                 | -                    |
| BMO Government MM Fd Y 605   | 123,292              | 123,292                          | -                    | -                 | -                    |
| <b>Total Investments at Fair Value</b>   | <b>\$ 39,797,944</b> | <b>\$ 8,496,117</b>              | <b>\$ 14,613,090</b> | <b>\$ 166,303</b> | <b>\$ 16,522,434</b> |

\* 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, 2015), the average maturity has been between one to five years.

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

**December 31, 2015**

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**NOTE 3 – CASH AND INVESTMENTS (CONTINUED)**

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**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 2<sup>nd</sup> 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 &amp; Poor's Rating</u> |
|---|-------------------|-------------------------------------|
| U.S. Treasury Notes                             | \$ 8,314,018      | AA+                                 |
| U.S. Agency Securities                          |                   |                                     |
| Federal Home Loan Mortgage Corporation (FHLMC)  |                   |                                     |
| Step Coupons                                    | 4,165,836         | AA+                                 |
| Federal National Mortgage Association (FNMA)    | 6,893,974         | AA+                                 |
| Federal Home Loan Mortgage Corporation (FHLMC)  | 8,533,938         | AA+                                 |
| Government National Mortgage Association (GNMA) | 1,808,606         | N/A                                 |
| Federal Home Loan Bank Board (FHLB)             | 1,062,326         | AA+                                 |
| U.S. Small Business Administration Mortgages    | 3,718,649         | AAA                                 |
| State of Wisconsin Local Government             |                   |                                     |
| Investment Pool                                 | 3,534,953         | Not Rated                           |
| Money Market Funds/ Cash Equivalents            |                   |                                     |
| First American US Treasury MM (FOZXX)           | 1,190,172         | AAAm                                |
| Federated Government Obligation Fund (GOIXX)    | 452,180           | AAAm                                |
| BMO Government MM Fd Y 605                      | 123,292           | 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. U.S. Agency securities totaling \$18,961,750 and U.S. Small Business Administration Mortgages totaling \$3,718,649 are held by US Bank for the benefit of La Crosse County.
2. Money Market funds (Federated Government Obligation Fund-GOIXX) totaling \$452,180 are held at the fund for US Bank NA in nominee name (Band & Co).
3. U.S. Treasuries Securities totaling \$8,314,018 and U.S. Agency securities totaling \$3,502,930 are held by BMO Harris Trust Company NA for the benefit of La Crosse County.
4. Money Market Funds/Cash Equivalents (First American US Treasury Money Market) totaling \$1,190,172 are held for Dana Investment Advisors at the fund for the benefit of La Crosse County.

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

**December 31, 2015**

**NOTE 3 – CASH AND INVESTMENTS (CONTINUED)**

5. Money Market funds (BMO Govt MM Fd Y 605) totaling \$123,292 are held at the fund for BMO Harris Trust Company NA in the name of La Crosse County.

**D. Concentration of Credit Risk**

Concentration of credit risk are investments in any one issuer (other than U. S. Treasury Securities, U.S. Agency Securities – explicitly guaranteed, 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:

| <b>Issuer</b>                                  | <b>Credit Risk</b> | <b>Fair Value</b> |
|--|--------------------|-------------------|
| U.S. Agency Securities                         |                    |                   |
| Federal National Mortgage Association (FNMA)   | 17%                | 6,893,974         |
| Federal Home Loan Mortgage Corporation (FHLMC) | 32%                | 12,699,774        |
| US Small Business Administration Mortgages     | 9%                 | 3,718,649         |

**E. 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.

**NOTE 4 – RECEIVABLES**

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

| <b>Fund</b>  | <b>Tax Certificates</b> | <b>Current Year Levy</b> | <b>Accounts</b>     | <b>Inter-Governmental</b> | <b>Notes</b>        | <b>Allowance for Uncollectible</b> | <b>Total</b>         |
|--|-------------------------|--------------------------|---------------------|---------------------------|---------------------|------------------------------------|----------------------|
| General Fund   | \$ 3,332,246            | \$ 8,520,243             | \$ 2,585,301        | \$ 2,911,990              | \$ -                | \$ (125,146)                       | \$ 17,224,634        |
| Human Services Fund  | -                       | 11,530,703               | 646,276             | 8,146,814                 | -                   | -                                  | 20,323,793           |
| Debt Service Fund  | -                       | 5,211,969                | -                   | -                         | -                   | -                                  | 5,211,969            |
| Business Fund  | -                       | -                        | -                   | 173,284                   | 4,835,372           | -                                  | 5,008,656            |
| Hillview Health Care Center  | -                       | -                        | 1,928,068           | -                         | -                   | (291,781)                          | 1,636,287            |
| Solid Waste Fund   | -                       | -                        | 1,566,408           | -                         | -                   | -                                  | 1,566,408            |
| Lakeview Nursing Home Facility   | -                       | -                        | 79                  | -                         | -                   | -                                  | 79                   |
| Nonmajor Governmental Funds  | -                       | 4,137,538                | 172,675             | 395,705                   | 8,941               | (5,000)                            | 4,709,859            |
| Nonmajor Proprietary Funds   | -                       | 116,100                  | 254,580             | 103,415                   | -                   | (7,100)                            | 466,995              |
| Internal Service Fund  | -                       | 3,160,421                | 771,552             | 911,140                   | -                   | -                                  | 4,843,113            |
| Receivables (net of allowance for uncollectible) Statement of Net Position | 3,332,246               | 32,676,974               | 7,924,939           | 12,642,348                | 4,844,313           | (429,027)                          | 60,991,793           |
| Agency Funds   | -                       | -                        | 3,120               | -                         | -                   | -                                  | 3,120                |
| <b>Total Receivables</b>   | <b>\$ 3,332,246</b>     | <b>\$ 32,676,974</b>     | <b>\$ 7,928,059</b> | <b>\$ 12,642,348</b>      | <b>\$ 4,844,313</b> | <b>\$ (429,027)</b>                | <b>\$ 60,994,913</b> |

The receivables not expected to be collected within one year include the revolving loan fund notes of \$3,355,543 and the amount due from the Village of West Salem TIF district of \$1,406,807 held in the Business fund. Within the Human Service Fund there is recorded \$174,505 in amounts due from clients and a local provider. Finally, the Solid Waste Fund has \$356,600 of receivables for the sale of lease containers. Delinquent property taxes are collected throughout the year. Property taxes not collected timely and meeting certain requirements may be subject to foreclosure.

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

**December 31, 2015**

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**NOTE 4 – RECEIVABLES (CONTINUED)**

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**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 \$32,676,974 will be recognized during 2016.

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 31<sup>st</sup> 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 1.5% 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.

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><br><u>January 1</u> | <u>Additions</u>    | <u>Collections</u>  | <u>Balance</u><br><u>December 31</u> |
|----------------------------------|------------------------------------|---------------------|---------------------|--------------------------------------|
| 2015                             | -                                  | 2,033,313           | 1,016,733           | 1,016,580                            |
| 2014                             | 1,350,769                          | -                   | 637,169             | 713,600                              |
| 2013                             | 766,861                            | -                   | 344,331             | 422,530                              |
| 2012                             | 440,150                            | -                   | 176,377             | 263,773                              |
| 2011                             | 681,769                            | -                   | 124,415             | 557,354                              |
| 2010                             | 261,123                            | -                   | 116,058             | 145,065                              |
| 2009                             | 121,215                            | -                   | 25,521              | 95,694                               |
| 2008                             | 104,748                            | -                   | 5,665               | 99,083                               |
| 2007                             | 11,404                             | -                   | 63                  | 11,341                               |
| 2006                             | 7,710                              | -                   | 1,804               | 5,906                                |
| 2005                             | 2,632                              | -                   | 1,312               | 1,320                                |
| 2004                             | 19                                 | -                   | 19                  | -                                    |
|                                  | <u>\$ 3,748,400</u>                | <u>\$ 2,033,313</u> | <u>\$ 2,449,467</u> | 3,332,246                            |
| Less allowance for uncollectible |                                    |                     |                     | <u>(50,000)</u>                      |
| Net delinquent taxes receivable  |                                    |                     |                     | <u>\$ 3,282,246</u>                  |

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

**December 31, 2015**

**NOTE 4 – RECEIVABLES (CONTINUED)**

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

|                                   | <b>Business<br/>Fund</b> | <b>Nonmajor<br/>Governmental<br/>Funds</b> | <b>Total</b>        |
|-----------------------------------|--------------------------|--|---------------------|
| Village of West Salem TIF         | \$ 1,406,807             | \$ -                                       | \$ 1,406,807        |
| Various revolving loan fund notes | 3,428,565                | 8,941                                      | 3,437,506           |
| Net Notes Receivable              | <u>\$ 4,835,372</u>      | <u>\$ 8,941</u>                            | <u>\$ 4,844,313</u> |

**NOTE 5 – CAPITAL ASSETS**

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

| <b>Governmental Activities</b>                            | <b>Beginning<br/>Balance</b> | <b>Additions</b>    | <b>Deletions</b>    | <b>Ending<br/>Balance</b> |
|---|------------------------------|---------------------|---------------------|---------------------------|
| Capital assets, not being depreciated:                    |                              |                     |                     |                           |
| Construction in progress                                  | \$ 1,074,296                 | \$ 3,339,395        | \$ 382,325          | \$ 4,031,366              |
| Land  | 6,714,515                    | 1,025,400           | 958,063             | 6,781,852                 |
| Total capital assets not being depreciated                | <u>7,788,811</u>             | <u>4,364,795</u>    | <u>1,340,388</u>    | <u>10,813,218</u>         |
| Capital assets being depreciated:                         |                              |                     |                     |                           |
| Land improvements   | 3,895,793                    | 169,456             | 229,529             | 3,835,720                 |
| Buildings   | 70,876,378                   | 3,693,212           | 4,961,907           | 69,607,683                |
| Machinery and equipment                                   | 29,766,529                   | 3,053,484           | 2,635,431           | 30,184,582                |
| Infrastructure  | 102,803,788                  | 3,293,352           | 878,448             | 105,218,692               |
| Total capital assets being depreciated                    | <u>207,342,488</u>           | <u>10,209,504</u>   | <u>8,705,315</u>    | <u>208,846,677</u>        |
| Less accumulated depreciation for:                        |                              |                     |                     |                           |
| Land improvements   | 2,298,008                    | 149,587             | 160,425             | 2,287,170                 |
| Buildings   | 24,558,904                   | 1,811,027           | 4,057,187           | 22,312,744                |
| Machinery and equipment                                   | 20,456,535                   | 1,789,343           | 2,557,955           | 19,687,923                |
| Infrastructure  | 45,071,340                   | 2,793,006           | 256,433             | 47,607,913                |
| Total accumulated depreciation                            | <u>92,384,787</u>            | <u>6,542,963</u>    | <u>7,032,000</u>    | <u>91,895,750</u>         |
| Total capital assets being depreciated, net               | <u>114,957,701</u>           | <u>3,666,541</u>    | <u>1,673,315</u>    | <u>116,950,927</u>        |
| Total capital assets, governmental activities, net        | <u>\$ 122,746,512</u>        | <u>\$ 8,031,336</u> | <u>\$ 3,013,703</u> | <u>\$ 127,764,145</u>     |
| Depreciation expense was charged to functions as follows: |                              |                     |                     |                           |
| General Government  |                              | \$ 461,484          |                     |                           |
| Public Safety   |                              | 1,656,938           |                     |                           |
| Public Works  |                              | 3,761,369           |                     |                           |
| Health and Human Services                                 |                              | 379,769             |                     |                           |
| Culture and Recreation                                    |                              | 237,714             |                     |                           |
| Conservation  |                              | 45,689              |                     |                           |
| Total depreciation expense                                |                              | <u>\$ 6,542,963</u> |                     |                           |

Construction in progress consists of the following projects:

|   |                     |
|---|---------------------|
| Software development  | \$ 47,250           |
| Law enforcement building improvements                       | 101,439             |
| Health and Human services building improvements             | 13,625              |
| Park Improvements   | 162,608             |
| Downtown Campus construction and remodel                    | 2,729,181           |
| County Highway Fund   |                     |
| Road work   | 977,263             |
| Total construction in progress governmental-type activities | <u>\$ 4,031,366</u> |

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

**December 31, 2015**

**NOTE 5 – CAPITAL ASSETS (CONTINUED)**

| <b>Business-type Activities</b>                     | <b>Beginning<br/>Balance</b> | <b>Additions</b>    | <b>Deletions</b> | <b>Ending<br/>Balance</b> |
|---|------------------------------|---------------------|------------------|---------------------------|
| Capital assets, not being depreciated:              |                              |                     |                  |                           |
| Construction in progress                            | \$ 6,108,705                 | \$ 7,687,333        | \$ 6,120         | \$ 13,789,918             |
| Land  | 947,300                      | -                   | -                | 947,300                   |
| Total capital assets not being depreciated          | <u>7,056,005</u>             | <u>7,687,333</u>    | <u>6,120</u>     | <u>14,737,218</u>         |
| Capital assets being depreciated:                   |                              |                     |                  |                           |
| Land improvements                                   | 29,351,714                   | 44,540              | 42,116           | 29,354,138                |
| Buildings   | 17,926,441                   | 16,062              | 66,202           | 17,876,301                |
| Machinery, equipment, and vehicles                  | 9,828,162                    | 137,975             | 631,727          | 9,334,410                 |
| Total capital assets being depreciated              | <u>57,106,317</u>            | <u>198,577</u>      | <u>740,045</u>   | <u>56,564,849</u>         |
| Less accumulated depreciation for:                  |                              |                     |                  |                           |
| Land improvements                                   | 23,023,829                   | 1,084,800           | 42,116           | 24,066,513                |
| Buildings   | 10,470,166                   | 515,967             | 64,163           | 10,921,970                |
| Machinery and equipment                             | 7,795,038                    | 346,917             | 598,035          | 7,543,920                 |
| Total accumulated depreciation                      | <u>41,289,033</u>            | <u>1,947,684</u>    | <u>704,314</u>   | <u>42,532,403</u>         |
| Total capital assets being depreciated, net         | <u>15,817,284</u>            | <u>(1,749,107)</u>  | <u>35,731</u>    | <u>14,032,446</u>         |
| Total capital assets, business-type activities, net | <u>\$ 22,873,289</u>         | <u>\$ 5,938,226</u> | <u>\$ 41,851</u> | <u>\$ 28,769,664</u>      |

Depreciation expense was charged to functions as follows:

|   |                     |
|---|---------------------|
| Hillview Health Care Center                 | \$ 271,512          |
| Solid Waste                                 | 1,132,736           |
| Lakeview Nursing Home Facility              | 278,123             |
| Apartments and assisted living facilities   | 232,789             |
| Household hazardous waste disposal services | 32,524              |
| Total depreciation expense                  | <u>\$ 1,947,684</u> |

Construction in progress consists of the following projects:

|   |                      |
|---|----------------------|
| Lakeview Nursing Home Facility Fund                     |                      |
| Campus project  | \$ 8,341,599         |
| Hillview Nursing Home                                   |                      |
| Firewall construction                                   | 6,914                |
| Solid Waste Fund  |                      |
| Clay soil for construction                              | 1,162,495            |
| Future landfill cell construction                       | 4,278,910            |
| Total construction in progress business-type activities | <u>\$ 13,789,918</u> |

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

**December 31, 2015**

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**NOTE 6 - DEFERRED OUTFLOWS OF RESOURCES**

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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 2015, the amortization expense related to this contract was \$535,691 with the balance remaining of \$4,151,607. Deferred outflows of resources for the County and component unit included amounts related to pensions as required by GASB 68. The County portion of \$8,080,505 and component unit portion of \$1,020,940 totaled \$9,101,445. Additional information is found in Note 10. Also, during 2015 the 2006-A debt issue in the Solid Waste Fund was advance refunded, resulting in \$310,288 of deferred charges for prepayment of interest. \$9,696 of this amount was amortized in 2015, with a balance remaining of \$300,592 to be amortized at \$38,786 each year until 2023. Additional information is found in Note 8.

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**NOTE 7 – INTERFUND RECEIVABLES/PAYABLES, ADVANCES, AND TRANSFERS**

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

|                                     | <b>Receivable<br/>From Other<br/>Funds</b> | <b>Payable<br/>To Other<br/>Funds</b> |
|-------------------------------------|--|---------------------------------------|
| Major Governmental Funds            |  |                                       |
| General Fund                        | \$ 546,651                                 | \$ 133,806                            |
| Human Services Fund                 | -  | 399,577                               |
| Business Fund                       | -  | 4,129                                 |
| Major Business-Type Funds           |  |                                       |
| Hillview Health Center              | -  | 52,308                                |
| Nonmajor Business-Type Funds        |  |                                       |
| Regent Manor                        | -  | 27,594                                |
| Maplewood CBRF                      | -  | 11,118                                |
| Ravenwood Nursing Home              | -  | 88,979                                |
| Monarch Manor                       | -  | 29,638                                |
| Internal Service Funds              |  |                                       |
| County Highway Fund                 | -  | 4,836                                 |
| Workers Compensation Self Insurance | 205,334                                    | -                                     |
| <b>Total</b>                        | <b>\$ 751,985</b>                          | <b>\$ 751,985</b>                     |

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.

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

**December 31, 2015**

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

|                                | <u>Advance<br/>To Other<br/>Funds</u> | <u>Advance<br/>From Other<br/>Funds</u> |
|--------------------------------|---------------------------------------|---|
| Major Governmental Funds       |                                       |   |
| General Fund                   | \$ 1,537,144                          | \$ -                                    |
| Business Fund                  | -                                     | 273,851                                 |
| Major Business-Type Funds      |                                       |   |
| Lakeview Nursing Home Facility | -                                     | 196,000                                 |
| Nonmajor Business-Type Funds   |                                       |   |
| Regent Manor                   | -                                     | 162,451                                 |
| Maplewood CBRF                 | -                                     | 177,040                                 |
| Monarch Manor                  | -                                     | 727,802                                 |
| Total                          | <u>\$ 1,537,144</u>                   | <u>\$ 1,537,144</u>                     |

Interfund transfers as of December 31 were as follows:

|                                      | <u>Transfers In</u> | <u>Transfers Out</u> |
|--------------------------------------|---------------------|----------------------|
| Major Governmental Funds             |                     |                      |
| General Fund                         | \$ 356,511          | \$ 2,647,397         |
| Human Services Fund                  | 209,250             | -                    |
| Business Fund                        | 43,835              | -                    |
| Nonmajor Governmental Funds          |                     |                      |
| Library                              | 13,000              | -                    |
| Aging                                | 5,375               | -                    |
| Health Fund                          | 46,625              | -                    |
| Major Business-Type Funds            |                     |                      |
| Hillview Health Center               | 158,125             | -                    |
| Solid Waste Fund                     | 7,625               | -                    |
| Nonmajor Business-Type Funds         |                     |                      |
| Robert G. Carroll Heights Apartments | 1,500               | -                    |
| Hillview Terrace                     | 4,375               | -                    |
| Maplewood CBRF                       | 750                 | -                    |
| Monarch Manor                        | 1,250               | -                    |
| Household Hazardous Materials        | 3,000               | 15,700               |
| Internal Service Funds               |                     |                      |
| County Highway Fund                  | 2,661,812           | -                    |
| Health Self Insurance                | -                   | 849,936              |
| Total                                | <u>\$ 3,513,033</u> | <u>\$ 3,513,033</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 and (2) 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, 2015**

**NOTE 8— LONG-TERM OBLIGATIONS**

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

| <b>Governmental Activities</b>                      | <b>Balance<br/>January 1</b> | <b>Additions</b>     | <b>Reductions</b>   | <b>Balance<br/>December 31</b> | <b>Due Within<br/>One Year</b> |
|---|------------------------------|----------------------|---------------------|--------------------------------|--------------------------------|
| <b>General Obligation Debt</b>                      |                              |                      |                     |                                |                                |
| (4) 2007A General Obligation Bonds                  | \$ 320,000                   | \$ -                 | \$ 50,000           | \$ 270,000                     | \$ 50,000                      |
| (5) 2009A General Obligation Bonds                  | 16,130,000                   | -                    | 895,000             | 15,235,000                     | 920,000                        |
| (6) 2010 State Trust Fund Loan                      | 5,568,290                    | -                    | 268,029             | 5,300,261                      | 279,437                        |
| (7) 2010B General Obligation Bonds                  | 385,000                      | -                    | 385,000             | -                              | -                              |
| (9) 2010C General Obligation Refunding Bonds        | 3,260,000                    | -                    | 335,000             | 2,925,000                      | 350,000                        |
| (10) 2010D General Obligation Refunding Bonds       | 2,980,000                    | -                    | 160,000             | 2,820,000                      | 170,000                        |
| (11) 2011A General Obligation Bonds                 | 765,000                      | -                    | 380,000             | 385,000                        | 385,000                        |
| (12) 2012A General Obligation Bonds                 | 1,505,000                    | -                    | 500,000             | 1,005,000                      | 500,000                        |
| (13) 2013A General Obligation Bonds                 | 5,245,000                    | -                    | 540,000             | 4,705,000                      | 550,000                        |
| (14) 2014A General Obligation Bonds                 | 3,835,000                    | -                    | 85,000              | 3,750,000                      | 435,000                        |
| (15) 2015A General Obligation Bonds                 | -                            | 13,665,000           | -                   | 13,665,000                     | 600,000                        |
|   | 39,993,290                   | 13,665,000           | 3,598,029           | 50,060,261                     | 4,239,437                      |
| Bond Premium  | 531,666                      | 1,103,096            | 114,429             | 1,520,333                      | 179,010                        |
| Total Governmental Activities Bonds Payable         | 40,524,956                   | 14,768,096           | 3,712,458           | 51,580,594                     | 4,418,447                      |
| (18) Compensated Absences *                         | 6,958,950                    | 2,628,693            | 2,734,298           | 6,853,345                      | 2,367,114                      |
| (19) Post Employment Obligations                    | 1,177,159                    | 142,753              | -                   | 1,319,912                      | -                              |
| (20) Landfill Post-closure Care                     | 569,147                      | -                    | 17,721              | 551,426                        | 19,239                         |
| (22) Note Payable State of Wisconsin                | 325,000                      | -                    | 38,700              | 286,300                        | 11,908                         |
| Total Governmental Activities Long-term Liabilities | <u>\$ 49,555,212</u>         | <u>\$ 17,539,542</u> | <u>\$ 6,503,177</u> | <u>\$ 60,591,577</u>           | <u>\$ 6,816,708</u>            |

\* Compensated absences includes \$204,713 of Internal Service Funds

| <b>Business-type Activities</b>                        | <b>Balance<br/>January 1</b> | <b>Additions</b>     | <b>Reductions</b>   | <b>Balance<br/>December 31</b> | <b>Due Within<br/>One Year</b> |
|--|------------------------------|----------------------|---------------------|--------------------------------|--------------------------------|
| <b>General Obligation Debt</b>                         |                              |                      |                     |                                |                                |
| (1) 2005A General Obligation Bonds                     | \$ 2,390,000                 | \$ -                 | \$ 2,390,000        | \$ -                           | \$ -                           |
| (2) 2006A General Obligation Bonds                     | 6,010,000                    | -                    | 6,010,000           | -                              | -                              |
| (3) 2006B General Obligation Bonds                     | 8,990,000                    | -                    | 570,000             | 8,420,000                      | 600,000                        |
| (8) 2010A General Obligation Bond                      | 2,000,000                    | -                    | 105,000             | 1,895,000                      | 110,000                        |
| <b>Revenue Loan</b>                                    |                              |                      |                     |                                |                                |
| (16) 2015 State Trust Fund Revenue Loan                | -                            | 5,475,000            | -                   | 5,475,000                      | -                              |
| <b>Bond Anticipation Note</b>                          |                              |                      |                     |                                |                                |
| (17) 2015B Bond Anticipation Note                      | -                            | 17,255,000           | -                   | 17,255,000                     | -                              |
|  | 19,390,000                   | 22,730,000           | 9,075,000           | 33,045,000                     | 710,000                        |
| Bond Premium   | -                            | 24,674               | 3,084               | 21,590                         | 12,337                         |
| Bond Discount  | (138,110)                    | -                    | (38,197)            | (99,913)                       | (8,813)                        |
| Total Business-type Activities Bonds and Notes Payable | 19,251,890                   | 22,754,674           | 9,039,887           | 32,966,677                     | 713,524                        |
| (18) Compensated Absences                              | 569,435                      | 560,093              | 569,435             | 560,093                        | 560,093                        |
| (21) Landfill Post-closure Care                        | 9,114,778                    | 362,311              | 13,453              | 9,463,636                      | 13,453                         |
| Total Business-type Activities Long-term Liabilities   | <u>\$ 28,936,103</u>         | <u>\$ 23,677,078</u> | <u>\$ 9,622,775</u> | <u>\$ 42,990,406</u>           | <u>\$ 1,287,070</u>            |

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

**December 31, 2015**

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**NOTE 8— LONG-TERM OBLIGATIONS (CONTINUED)**

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- (1) \$ - This debt was paid off on October 1, 2015, and was being serviced by Sanitary Landfill fees.
- (2) - This debt was advance refunded in 2015, see #16 regarding the State Trust Fund Revenue loan. This debt was being serviced by Sanitary Landfill fees.
- (3) 8,420,000 Principal due in annual installments ranging from \$600,000 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 and will be refinanced as revenue debt through the State Trust Fund with reduced annual payments.
- (4) 270,000 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) 15,235,000 Principal and interest due in annual installments ranging from \$920,000 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 and will be refunded in 2016 to reduce annual payments.
- (6) 5,300,261 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 and will be refunded in 2016 to reduce annual payments.
- (7) - This debt was paid off during 2015 and was being serviced by the Debt Service Fund.
- (8) 1,895,000 Principal due in annual installments ranging from \$110,000 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) 2,925,000 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.
- (10) 2,820,000 Principal due in annual installments ranging from \$170,000 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.
- (11) 385,000 Principal due in annual installments of \$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.
- (12) 1,005,000 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.
- (13) 4,705,000 Principal due in annual installments ranging from \$550,000 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.
- (14) 3,750,000 Principal due in annual installments ranging from \$435,000 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.
- (15) 13,665,000 Principal due in annual installments ranging from \$600,000 to \$815,000; interest due semi-annually ranging from 2% to 3.25%. Final installment is due October 1, 2035. This debt is being serviced by the Debt Service Fund.
- (16) 5,475,000 Principal and interest due in annual installments of \$749,449 with interest rate of 4.0% beginning March 15, 2017. This debt is being serviced by Sanitary Landfill Fees.

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

**December 31, 2015**

**NOTE 8— LONG-TERM OBLIGATIONS (CONTINUED)**

- (17) 17,255,000 Principal due October 15, 2017, with interest due semiannually at a rate of 1%. This debt is being serviced by the Lakeview Nursing Facility Fund.
- (18) 7,413,438 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.
- (19) 1,319,912 Post employment benefit obligation that is applicable to the governmental funds. See Note 11 for further explanation of the County's liability at December 31.
- (20) 551,426 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.
- (21) 9,463,636 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.
- (22) 286,300 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.

**General Obligation Debt**

Principal and interest requirements for the general obligation debt issues are as follows:

|             | <u>Governmental Activities</u> |                      | <u>Business-type Activities</u> |                     |
|-------------|--------------------------------|----------------------|---------------------------------|---------------------|
|             | <u>Principal</u>               | <u>Interest</u>      | <u>Principal</u>                | <u>Interest</u>     |
| 2016        | \$ 4,239,437                   | \$ 1,740,830         | \$ 710,000                      | \$ 460,883          |
| 2017        | 4,162,665                      | 1,656,066            | 735,000                         | 432,548             |
| 2018        | 3,785,835                      | 1,539,171            | 765,000                         | 402,410             |
| 2019        | 19,227,324                     | 1,417,289            | 800,000                         | 370,340             |
| 2020        | 2,480,000                      | 641,391              | 835,000                         | 336,057             |
| 2021 - 2025 | 8,935,000                      | 1,996,394            | 4,790,000                       | 1,091,793           |
| 2026 - 2030 | 3,880,000                      | 907,806              | 1,680,000                       | 164,742             |
| 2031-2035   | 3,350,000                      | 303,513              | -                               | -                   |
|             | <u>\$ 50,060,261</u>           | <u>\$ 10,202,460</u> | <u>\$ 10,315,000</u>            | <u>\$ 3,258,773</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                                | \$ 8,717,923,400      |
| Debt Margin Percentage                         | <u>5%</u>             |
| Legal Debt Limit                               | 435,896,170           |
| Outstanding General Obligation Debt            | \$ 60,375,261         |
| Less Amount Available in the Debt Service Fund | <u>1,373,689</u>      |
| Total Amount of Debt Applicable to Debt Margin | <u>59,001,572</u>     |
| Legal Debt Margin                              | <u>\$ 376,894,598</u> |

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

**December 31, 2015**

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**NOTE 8— LONG-TERM OBLIGATIONS (CONTINUED)**

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**Advance Refunding**

The County’s Solid Waste department issued \$5,475,000 in a revenue loan from the Wisconsin Commissioners of Public Lands with an interest rate of 4.0%. The proceeds were used to advance refund \$5,475,000 of outstanding 2006-A general obligation bond which had interest rates ranging from 5.70% to 5.95%. A total of \$5,785,288 was deposited into an irrevocable trust with an escrow agent to provide funds for the future debt service payment on the refunded bond. As a result, the 2006-A general obligation bond is considered defeased and the liability for this bond has been removed from the Statement of Net Position.

The reacquisition price exceeded the net carrying amount of the old debt by \$310,288. This amount is being netted against the new debt and amortized over the remaining life of the defeased debt. Of this amount, \$9,697 was recognized during 2015 as an expense. The County advance refunded this issue to reduce its total debt service payments, reduce the general obligation debt load and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$427,464.

**Revenue Loan**

In October 2015 the County’s Solid Waste department issued a revenue loan in the amount of \$5,475,000 from the Wisconsin Commissioners of Public Lands with an interest rate of 4.0%. The proceeds were used to advance refund the 2006-A general obligation bond. The loan is payable solely from and secured by pledged revenues of the solid waste fund under the contract by which the County is required to make annual payments in amounts sufficient to pay the principal and interest of the loan. Annual principal and interest payments on the bonds are expected to require less than 6% of net revenues. Interest and principal is due annually starting on March 15, 2017 thru March 15, 2025.

Principal and interest requirements for the revenue loan issue is as follows:

|             | <u>Business-type Activities</u> |                     |
|-------------|---------------------------------|---------------------|
|             | <u>Principal</u>                | <u>Interest</u>     |
| 2016        | \$ -                            | \$ -                |
| 2017        | 429,649                         | 319,800             |
| 2018        | 547,635                         | 201,814             |
| 2019        | 569,541                         | 179,909             |
| 2020        | 591,892                         | 157,557             |
| 2021 - 2025 | <u>3,336,283</u>                | <u>410,964</u>      |
|             | <u>\$ 5,475,000</u>             | <u>\$ 1,270,044</u> |

**Bond Anticipation Note**

In October 2015 the County issued a bond anticipation note in the amount of \$17,255,000 for the construction and remodel of the Lakeview facility fund. Interest payments of \$172,550 are due in 2016 and 2017. The final maturity of the note is October 15, 2017. The full principal amount of \$17,255,000 is due at final maturity.

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

**December 31, 2015**

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**NOTE 9– NET POSITION / FUND BALANCE**

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**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:

|   | <b>Governmental<br/>Activities</b> | <b>Business-type<br/>Activities</b> |
|---|------------------------------------|-------------------------------------|
| Net investment of capital assets                |                                    |                                     |
| Capital Assets, Net of Accumulated Depreciation | \$ 127,764,145                     | \$ 28,769,664                       |
| Less Outstanding Long-term Debt                 | (51,580,594)                       | (32,966,677)                        |
| Plus Unspent Debt Proceeds                      | 3,742,611                          | 10,933,793                          |
| Plus Noncapital Related Long-term Debt          | 3,945,000                          | 5,475,000                           |
| Total net investment of capital assets          | 83,871,162                         | 12,211,780                          |
| Restricted                                      |                                    |                                     |
| For debt service                                | 833,758                            | -                                   |
| For elderly programs                            | 308,675                            | -                                   |
| For land records                                | 190,832                            | -                                   |
| For Business fund                               | 5,152,142                          | -                                   |
| For Human service programs                      | 768,764                            | -                                   |
| For Environmental programs                      | 360,010                            | -                                   |
| For Library programs                            | 278,625                            | -                                   |
| For Urban transportation                        | 208,424                            | -                                   |
| For Register of deeds                           | 143,909                            | -                                   |
| For Pensions                                    | 6,175,997                          | 1,713,201                           |
| For other purposes                              | 78,960                             | -                                   |
| Total restricted                                | 14,500,096                         | 1,713,201                           |
| Unrestricted                                    | 39,575,461                         | 11,705,372                          |
| Total Net Position                              | \$ 137,946,719                     | \$ 25,630,353                       |

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

**December 31, 2015**

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**NOTE 9— NET POSITION / FUND BALANCE (CONTINUED)**

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**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.
- 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.

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 57.5 percent.

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.

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

**December 31, 2015**

**NOTE 9— NET POSITION / FUND BALANCE (CONTINUED)**

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

|                              | General<br>Fund      | Human<br>Services<br>Fund | Debt<br>Service<br>Fund | Capital<br>Projects<br>Fund | Business<br>Fund  | Nonmajor<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|------------------------------|----------------------|---------------------------|-------------------------|-----------------------------|-------------------|-----------------------------------|--------------------------------|
| <b>FUND BALANCES</b>         |                      |                           |                         |                             |                   |                                   |                                |
| Nonspendable:                |                      |                           |                         |                             |                   |                                   |                                |
| Delinquent property taxes    | \$ 3,282,246         | \$ -                      | \$ -                    | \$ -                        | \$ -              | \$ -                              | \$ 3,282,246                   |
| Advances                     | 1,537,144            | -                         | -                       | -                           | -                 | -                                 | 1,537,144                      |
| Inventory and prepaids       | 557,162              | 59,925                    | -                       | -                           | -                 | 8,213                             | 625,300                        |
| Total Nonspendable:          | <u>5,376,552</u>     | <u>59,925</u>             | <u>-</u>                | <u>-</u>                    | <u>-</u>          | <u>8,213</u>                      | <u>5,444,690</u>               |
| Restricted for:              |                      |                           |                         |                             |                   |                                   |                                |
| Post-closure costs           | -                    | -                         | -                       | -                           | -                 | 551,426                           | 551,426                        |
| Register of deeds            | 143,909              | -                         | -                       | -                           | -                 | -                                 | 143,909                        |
| Land record assessments      | -                    | -                         | -                       | -                           | -                 | 142,557                           | 142,557                        |
| Special jail assessments     | -                    | -                         | -                       | -                           | -                 | 77,960                            | 77,960                         |
| WREA Consortium              | -                    | 768,764                   | -                       | -                           | -                 | -                                 | 768,764                        |
| Economic development loans   | -                    | -                         | -                       | -                           | 889,370           | -                                 | 889,370                        |
| Library                      | -                    | -                         | -                       | -                           | -                 | 278,625                           | 278,625                        |
| Metropolitan planning        | 208,424              | -                         | -                       | -                           | -                 | -                                 | 208,424                        |
| Helen Bader Caregiver grant  | -                    | -                         | -                       | -                           | -                 | 47,729                            | 47,729                         |
| Transportation services      | -                    | -                         | -                       | -                           | -                 | 4,282                             | 4,282                          |
| Environmental impact         | 360,010              | -                         | -                       | -                           | -                 | -                                 | 360,010                        |
| Dog licenses                 | -                    | -                         | -                       | -                           | -                 | 1,000                             | 1,000                          |
| Subsequent year budget items | -                    | -                         | -                       | -                           | -                 | 54,392                            | 54,392                         |
| Carry forwards               | -                    | -                         | -                       | -                           | -                 | 14,000                            | 14,000                         |
| Elderly programs             | -                    | -                         | -                       | -                           | -                 | 236,547                           | 236,547                        |
| Debt service                 | -                    | -                         | 1,373,689               | -                           | -                 | -                                 | 1,373,689                      |
| Unspent bond proceeds        | -                    | -                         | -                       | 3,742,611                   | -                 | -                                 | 3,742,611                      |
| Total Restricted:            | <u>712,343</u>       | <u>768,764</u>            | <u>1,373,689</u>        | <u>3,742,611</u>            | <u>889,370</u>    | <u>1,408,518</u>                  | <u>8,895,295</u>               |
| Committed for:               |                      |                           |                         |                             |                   |                                   |                                |
| Park plat                    | 11,896               | -                         | -                       | -                           | -                 | -                                 | 11,896                         |
| Neshonoc improvements        | 21,670               | -                         | -                       | -                           | -                 | -                                 | 21,670                         |
| Lakeview capital             | 891,041              | -                         | -                       | -                           | -                 | -                                 | 891,041                        |
| Parks                        | 4,727                | -                         | -                       | -                           | -                 | -                                 | 4,727                          |
| Parking improvements         | 1,001,254            | -                         | -                       | -                           | -                 | -                                 | 1,001,254                      |
| Boat landing                 | 699                  | -                         | -                       | -                           | -                 | -                                 | 699                            |
| Total Committed:             | <u>1,931,287</u>     | <u>-</u>                  | <u>-</u>                | <u>-</u>                    | <u>-</u>          | <u>-</u>                          | <u>1,931,287</u>               |
| Assigned for:                |                      |                           |                         |                             |                   |                                   |                                |
| Subsequent year budget items | 705,000              | 243,236                   | -                       | -                           | -                 | 80,118                            | 1,028,354                      |
| Carry forward projects       | 2,807,424            | 128,442                   | -                       | -                           | -                 | 203,487                           | 3,139,353                      |
| Purchase orders              | 40,108               | -                         | -                       | -                           | -                 | -                                 | 40,108                         |
| Future computer loans        | -                    | -                         | -                       | -                           | -                 | 42,632                            | 42,632                         |
| Old landfill projects        | -                    | -                         | -                       | -                           | -                 | 183,700                           | 183,700                        |
| Elderly programs             | -                    | -                         | -                       | -                           | -                 | 279,926                           | 279,926                        |
| Health programs              | -                    | -                         | -                       | -                           | -                 | 985,343                           | 985,343                        |
| Park plaza proceeds          | 598,776              | -                         | -                       | -                           | -                 | -                                 | 598,776                        |
| Human service programs       | -                    | 2,671,190                 | -                       | -                           | -                 | -                                 | 2,671,190                      |
| Total Assigned:              | <u>4,151,308</u>     | <u>3,042,868</u>          | <u>-</u>                | <u>-</u>                    | <u>-</u>          | <u>1,775,206</u>                  | <u>8,969,382</u>               |
| Unassigned                   | 19,079,125           | -                         | -                       | -                           | -                 | -                                 | 19,079,125                     |
|                              | <u>\$ 31,250,615</u> | <u>\$ 3,871,557</u>       | <u>\$ 1,373,689</u>     | <u>\$ 3,742,611</u>         | <u>\$ 889,370</u> | <u>\$ 3,191,937</u>               | <u>\$ 44,319,779</u>           |

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

**December 31, 2015**

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**NOTE 10 – EMPLOYEES RETIREMENT SYSTEM**

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**Plan Description**

The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. 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 (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

**Vesting**

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.

**Benefits Provided**

Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and State executive participants) are entitled to receive an unreduced retirement benefit. The factors influencing the benefit are: (1) final average earnings, (2) years of creditable service, and (3) a formula factor.

Final average earnings is the average of the participant's three highest years' earnings. Creditable service is the creditable current and prior service expressed in years or decimal equivalents of partial years for which a participant receives earnings and makes contributions as required. The formula factor is a standard percentage based on employment category.

Employees may retire at age 55 (50 for protective occupation employees) and receive reduced benefits. Employees terminating covered employment before becoming eligible for a retirement benefit may withdraw their contributions and forfeit all rights to any subsequent benefits.

The WRS also provides death and disability benefits for employees.

**Post-Retirement Adjustments**

The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the "floor") set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

| <u>Year</u> | <u>Core Fund Adjustment</u> | <u>Variable Fund Adjustment</u> |
|-------------|-----------------------------|---------------------------------|
| 2005        | 2.6%                        | 7%                              |
| 2006        | 0.8                         | 3                               |
| 2007        | 3.0                         | 10                              |
| 2008        | 6.6                         | 0                               |
| 2009        | (2.1)                       | (42)                            |
| 2010        | (1.3)                       | 22                              |
| 2011        | (1.2)                       | 11                              |
| 2012        | (7.0)                       | (7)                             |
| 2013        | (9.6)                       | 9                               |
| 2014        | 4.7                         | 25                              |

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

**December 31, 2015**

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**NOTE 10 – EMPLOYEES RETIREMENT SYSTEM (CONTINUED)**

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**Contributions**

Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers, and Executives and Elected Officials. Required contributions for protective employees 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.

During the reporting period, the WRS recognized \$3,513,821 in contributions from the County.

Contribution rates as of December 31, 2015 are:

| <u>Employee Category</u>           | <u>Employee</u> | <u>Employer</u> |
|------------------------------------|-----------------|-----------------|
| General (including teachers)       | 6.8%            | 6.8%            |
| Executives & Elected Officials     | 7.7%            | 7.7%            |
| Protective with Social Security    | 6.8%            | 9.5%            |
| Protective without Social Security | 6.8%            | 13.1%           |

**Pension Assets, Pension Expense, and Deferred Outflows of Resources**

At December 31, 2015, La Crosse County reported an asset of \$8,934,736 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2014, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2013 rolled forward to December 31, 2014. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. La Crosse County's proportion of the net pension asset was based on La Crosse County's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2014, La Crosse County's proportion was 0.36375167%, which was a decrease of 0.00204088% from its proportion measured as of December 31, 2013.

For the year ended December 31, 2015, La Crosse County recognized pension expense of \$3,425,384. For the purpose of Note 10, when the County is referenced it is intended to include the component unit.

At December 31, 2015, La Crosse County reported deferred outflows of resources related to pensions from the following sources:

|   | <b>Deferred Outflows of<br/><u>Resources</u></b> |
|---|--|
| Differences between expected and actual experience  | \$1,295,259                                      |
| Net differences between projected and actual earnings on pension plan investments                             | 4,326,631  |
| Changes in proportion and differences between employer contributions and proportionate share of contributions | 32,707   |
| Employer contributions subsequent to the measurement date   | <u>3,446,848</u>                                 |
| <b>Total</b>  | <b><u>\$9,101,445</u></b>                        |

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

**December 31, 2015**

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**NOTE 10 – EMPLOYEES RETIREMENT SYSTEM (CONTINUED)**

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\$3,446,848 reported as deferred outflows related to pension resulting from the WRS Employer’s contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2016. Other amounts reported as deferred outflows of resources related to pension will be recognized in pension expense as follows:

| <u>Year ended<br/>December 31:</u> | <u>Deferred Outflow of<br/>Resources</u> |
|------------------------------------|--|
| 2016                               | \$1,384,418                              |
| 2017                               | 1,384,418                                |
| 2018                               | 1,384,418                                |
| 2019                               | 1,384,418                                |
| 2020                               | 116,925                                  |

**Actuarial Assumptions**

The total pension liability in the December 31, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|   |                                |
|---|--------------------------------|
| Actuarial Valuation Date:                         | December 31, 2013              |
| Measurement Date of Net Pension Liability (Asset) | December 31, 2014              |
| Actuarial Cost Method:                            | Entry Age                      |
| Asset Valuation Method:                           | Fair Market Value              |
| Long-Term Expected Rate of Return:                | 7.2%                           |
| Discount Rate:                                    | 7.2%                           |
| Salary Increases:                                 |                                |
| Inflation   | 3.2%                           |
| Seniority/Merit                                   | 0.2% - 5.8%                    |
| Mortality:  | Wisconsin 2012 Mortality Table |
| Post-retirement Adjustments*                      | 2.1%                           |

*\* No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 2.1% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.*

Actuarial assumptions are based upon an experience study conducted in 2012 using experience from 2009 – 2011. The total pension liability for December 31, 2014 is based upon a roll-forward of the liability calculated from the December 31, 2013 actuarial valuation.

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

**December 31, 2015**

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**NOTE 10 – EMPLOYEES RETIREMENT SYSTEM (CONTINUED)**

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*Long-term expected return on plan assets.* The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

| <b>Asset Class</b>         | <b>Long-Term Real Rate of Return</b> | <b>Target Allocation</b> |
|----------------------------|--------------------------------------|--------------------------|
| US Equities                | 5.3%                                 | 21%                      |
| International Equities     | 5.7%                                 | 23%                      |
| Fixed Income               | 1.7%                                 | 36%                      |
| Inflation Sensitive Assets | 2.3%                                 | 20%                      |
| Real Estate                | 4.2%                                 | 7%                       |
| Private Equity/Debt        | 6.9%                                 | 7%                       |
| Multi-Asset                | 3.9%                                 | 6%                       |
| Cash                       | 0.9%                                 | -20%                     |

*Single discount rate.* A single discount rate of 7.20% was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 7.20% and a long term bond rate of 3.56%. Because of the unique structure of WRS, the 7.20% expected rate of return implies that a dividend of approximately 2.1% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Sensitivity of La Crosse County’s proportionate share of the net pension asset to changes in the discount rate.* The following presents La Crosse County’s proportionate share of the net pension asset calculated using the discount rate of 7.20%, as well as La Crosse County’s proportionate share of the net pension asset would be if it were calculated using a discount rate that is 1-percentage-point lower (6.20%) or 1-percentage-point higher (8.20%) than the current rate:

|   | <b>1% Decrease to<br/>Discount Rate<br/>(6.20%)</b> | <b>Current Discount<br/>Rate (7.20%)</b> | <b>1% Increase To<br/>Discount Rate<br/>(8.20%)</b> |
|---|---|--|---|
| La Crosse County’s proportionate share of the net pension asset/(liability) | (\$25,206,429)                                      | \$8,934,736                              | \$35,898,048  |

*Pension plan fiduciary net position.* Detailed information about the pension plan’s fiduciary net position is available in separately issued financial statements at <http://legis.wisconsin.gov/lab/> and reference report number 15-11.

**Payables to the Pension Plan**

La Crosse County reported \$600,218 as payable to the pension plan at December 31, 2015. This amount represents the December 2015 legally required contributions to the pension plan.

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

**December 31, 2015**

**NOTE 11 – OTHER POST EMPLOYMENT BENEFITS – OPEB**

**Plan Description**

The County administers a single-employer defined benefit healthcare plan. The County provides post-retirement medical care benefits, in accordance with union contracts and the County’s personnel policy, to all retirees and their spouses 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. The group medical plan covers both active and retired members. Eligible retirees will also receive 85% of their accumulated unused sick leave as a cash payment at retirement date. The County’s group health insurance plan provides coverage to active employees and retirees at blended premium rates. This results in an other postemployment benefit (OPEB) for the retirees, commonly referred to as an implicit rate subsidy. The plan does not issue a publicly available financial report.

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            | 47,087       |
| Adjustment to annual required contribution | (68,083)     |
| Annual OPEB cost                           | 449,832      |
| Contributions Made                         | (307,079)    |
| Increase in Net OPEB Obligation            | 142,753      |
| Net OPEB Obligation - Beginning of Year    | 1,177,159    |
| Net OPEB Obligation - End of Year          | \$ 1,319,912 |

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 | Annual    | Percentage of | Net OPEB   |
|---------------|-----------|---------------|------------|
| Ending        | OPEB cost | Annual OPEB   | Obligation |
|               |           | Cost          |            |
|               |           | Contributed   |            |
| 12/31/2013    | 301,601   | -5.3%         | 826,056    |
| 12/31/2014    | 456,099   | 23.0%         | 1,177,159  |
| 12/31/2015    | 449,832   | 68.3%         | 1,319,912  |

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

**December 31, 2015**

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

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**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 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 7.5%, which decreased by 0.1%-0.5% per year down to 5%. The amortization method was for 30 year open level percent and level dollar method.

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

**December 31, 2015**

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**NOTE 12 – SELF FUNDED INSURANCE AND RISK MANAGEMENT**

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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 \$20,793,896 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:

|      | <b>Claims<br/>Payable<br/>January 1</b> | <b>Claims and<br/>Changes in<br/>Estimates</b> | <b>Claim<br/>Payments</b> | <b>Claims<br/>Payable<br/>December<br/>31</b> |
|------|---|--|---------------------------|---|
| 2014 | \$1,523,077                             | \$ 14,621,268                                  | \$(14,700,345)            | \$1,444,000                                   |
| 2015 | 1,444,000                               | 16,064,002                                     | (16,195,781)              | 1,312,221                                     |

The claims liabilities of \$1,312,221 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 \$500,000 per occurrence and \$3,530,364 in the aggregate. Each fund is billed based upon actual claims paid to employees and administrative expenses incurred.

|      | <b>Claims<br/>Payable<br/>January 1</b> | <b>Claims and<br/>Changes in<br/>Estimates</b> | <b>Claim<br/>Payments</b> | <b>Claims<br/>Payable<br/>December<br/>31</b> |
|------|---|--|---------------------------|---|
| 2014 | \$ 70,553                               | \$ 326,576                                     | \$ (158,238)              | \$ 238,891                                    |
| 2015 | 238,891                                 | 326,895  | (255,567)                 | 310,219                                       |

The claims liabilities of \$310,219 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, 2015**

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

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**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:

|                    | <u>Percent Share</u> |
|--------------------|----------------------|
| Eau Claire County  | 3.85%                |
| City of Madison    | 15.22                |
| Waukesha County    | 9.69                 |
| Brown County       | 7.04                 |
| Dane County        | 9.19                 |
| Outagamie County   | 5.89                 |
| Manitowoc County   | 5.50                 |
| Kenosha County     | 6.13                 |
| City of Eau Claire | 3.19                 |
| Chippewa County    | 3.23                 |
| La Crosse County   | 3.49                 |
| City of La Crosse  | 1.33                 |
| Dodge County       | 3.86                 |
| St. Croix County   | 3.60                 |
| Rock County        | 4.83                 |
| Walworth County    | 5.33                 |
| Jefferson County   | 2.67                 |
| Marathon County    | 5.96                 |
| <b>Total</b>       | <u>100.00%</u>       |

The County utilizes the Liability Self-Insurance Fund to account for this activity, and claims incurred during years when the County did not maintain general liability insurance coverage. The claims liability of \$516,057 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:

|      | <u>Claims<br/>Payable<br/>January 1</u> | <u>Claims and<br/>Changes in<br/>Estimates</u> | <u>Claim<br/>Payments</u> | <u>Claims<br/>Payable<br/>December<br/>31</u> |
|------|---|--|---------------------------|---|
| 2014 | \$ 880,961                              | \$ (152,818)                                   | \$ (31,336)               | \$ 696,807                                    |
| 2015 | 696,807                                 | (126,308)                                      | (54,442)                  | 516,057                                       |

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 \$1,318,553.

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

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

**December 31, 2015**

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**NOTE 13 – COMPONENT UNIT – MISSISSIPPI VALLEY HEALTH SERVICES COMMISSION**

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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.

**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.

**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 \$1,771,874 in member assessments and has an outstanding payable to MVHS of \$175,300.

**Employee Retirement System**

All eligible MVHS employees participate in the Wisconsin Retirement System (WRS), a cost-sharing, multiple-employer, defined benefit, public employee retirement system, as part of the primary government's plan. See Note 10.

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

**December 31, 2015**

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**NOTE 14 – LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS**

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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 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 86% filled, the demolition landfill was closed in 2008, and the ash monofill landfill is 94% 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                                  | \$ 10,744,105              |
| Estimated costs expensed through December 31   | <u>(9,463,636)</u>         |
| <b>Estimated costs of construction, closure, and postclosure care to be recognized in future years</b> | <b><u>\$ 1,280,469</u></b> |

The estimated total current cost of the landfill construction, closure and postclosure care of \$10,744,105 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 \$8,795,372 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 \$551,426 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 \$551,426 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, 2015**

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**NOTE 15 – DEFERRED COMPENSATION PLAN**

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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.

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**NOTE 16 – COMMITMENTS, CONTINGENCIES AND SUBSEQUENT EVENTS**

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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 is currently involved in a dispute regarding attorney costs related to a settled lawsuit for compensation of land for a major road project. The County has established an estimated payable within the Highway Fund for these attorney fees and expenses.

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 for the final layer of paving at December 31, 2015 was \$112,326.

As of December 31 the County was committed to a contract for the construction of a new long-term care facility in the amount of \$17,664,587 with a local construction firm. The project includes the construction of two 15 bed CBRF's, one 10 bed nursing home and one 50 bed nursing home. The project is expected to be completed by the fall of 2016. The amount of the contract still outstanding at December 31, 2015 was \$7,868,269.

As of December 31 the County was committed to a contract for construction and remodeling of the Downtown Campus Buildings in the amount of \$16,201,929. The amount of the contract still outstanding at December 31, 2015 was \$12,986,825.

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 in 2014, 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.

In 2016, the County approved the sale of the remaining 37 parcels foreclosed in 2010 in the Village of Rockland to the Village of Rockland for \$76,394. The total amount owed for delinquent real estate taxes and settled specials was \$95,493. The County has written off the remaining balances owed for delinquent taxes and special assessments.

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**NOTE 17 – RELATED PARTY TRANSACTIONS**

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La Crosse County has entered into a lease and administrative agreement with Mississippi Valley Health Services Commission (MVHS). Pursuant to this agreement La Crosse County provides to MVHS all management, administrative and personnel resources associated with the operation of a nursing home and facility for the developmentally disabled known as Lakeview Health Center. MVHS pays rent to La Crosse County for the facility in an amount equal to the depreciation expense related to the capital assets of the facility owned by the County. This payment is accounted for in the Lakeview Nursing Home Facility Fund, a major 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.

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

**December 31, 2015**

**NOTE 17 – RELATED PARTY TRANSACTIONS (CONTINUED)**

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  | \$ 278,123 |
| Additional rent for utilities, insurance, repairs and other facility related items | 452,267    |
| Personnel and related benefits   | 8,050,995  |

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 \$1,771,874 in member assessments and has an outstanding payable to MVHS of \$175,300. The County also contributed an additional \$574,910 to MVHS from the Human Services Fund by resolution of the County Board.

**NOTE 18 – CHANGES IN ACCOUNTING PRINCIPLES**

In June 2012, the GASB issued statement No. 68 - *Accounting and Financial Reporting for Pensions-an amendment of GASB Statement No. 27*. This statement establishes standards for measuring and recognizing assets, liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures related to pensions. In November 2013, the GASB issued statement No. 71 - *Pension Transition for Contributions Made Subsequent to the Measurement Date-an amendment of GASB Statement No. 68*. This statement addresses an issue regarding application of the transition provisions of Statement No. 68. These standards were implemented January 1, 2015.

**NOTE 19 – RESTATEMENT**

The County adopted GASB Statement No. 68 *Accounting and Financial Reporting for Pensions-an amendment of GASB Statement No. 27* and GASB Statement No. 71 *Pension Transition for Contributions Made Subsequent to the Measurement Date-an amendment of GASB Statement No. 68*, as of January 1, 2015. These statements improve financial reporting for pensions. With this adoption, the County's proportionate share of the WRS net pension asset and related deferred outflows are recorded on the County's financial statements. Net position has been restated as follows:

|                           | Governmental<br>Activities | Business-type<br>Activities | Total                 | Component Unit      |
|---------------------------|----------------------------|-----------------------------|-----------------------|---------------------|
| Net position, as reported | \$ 124,583,997             | \$ 22,160,424               | \$ 146,744,421        | \$ 1,099,300        |
| Prior period adjustment   | 12,401,758                 | 3,440,206                   | 15,841,964            | 2,099,500           |
| Net position, as restated | <u>\$ 136,985,755</u>      | <u>\$ 25,600,630</u>        | <u>\$ 162,586,385</u> | <u>\$ 3,198,800</u> |

|                           | Hillview Health<br>Care Center | Solid Waste         | Lakeview<br>Nursing Home<br>Facility | Nonmajor<br>Enterprise<br>Funds | Total                | Internal Service<br>Funds |
|---------------------------|--------------------------------|---------------------|--------------------------------------|---------------------------------|----------------------|---------------------------|
| Net position, as reported | \$ 6,283,743                   | \$ 5,770,566        | \$ 2,245,812                         | \$ 4,719,674                    | \$ 19,019,795        | \$ 80,486,500             |
| Prior period adjustment   | 2,850,522                      | 146,559             | -                                    | 443,125                         | 3,440,206            | 1,073,701                 |
| Net position, as restated | <u>\$ 9,134,265</u>            | <u>\$ 5,917,125</u> | <u>\$ 2,245,812</u>                  | <u>\$ 5,162,799</u>             | <u>\$ 22,460,001</u> | <u>\$ 81,560,201</u>      |

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

**December 31, 2015**

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**NOTE 20 – EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT – PERIOD FINANCIAL STATEMENTS**

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The Governmental Accounting Standards Board (GASB) has approved the following:

Statement No. 72, *Fair Value Measurement and Application*

Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That are Not Within the Scope of GASB Statement No. 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*

Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*

Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*

Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Government*

Statement No. 77, *Tax Abatement Disclosures*

Statement No. 78, *Pensions Provided Through Certain Multiple-Employer Defined Benefit Pension Plans*

Statement No. 79, *Certain External Investment Pools and Pool Participants*

Statement No. 80, *Blending Requirements for Certain Component Units*

Statement No. 81, *Irrevocable Split-Interest Agreements*

Statement No. 82, *Pension Issues an amendment of GASB Statements 67, 68, and 73*

When they become effective, application of these standards may restate portions of these financial statements.

# REQUIRED SUPPLEMENTARY INFORMATION

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

**Year Ended December 31, 2015**

|  | Budgeted Amounts             |                              | Actual<br>Amounts           | Variance With<br>Final Budget |
|--|------------------------------|------------------------------|-----------------------------|-------------------------------|
|  | Original                     | Final                        |                             |                               |
| <b>REVENUES</b>                                      |                              |                              |                             |                               |
| Taxes  | \$ 20,643,510                | \$ 20,643,510                | \$ 21,525,548               | \$ 882,038                    |
| Intergovernmental revenues                           | 6,661,228                    | 7,330,583                    | 6,853,787                   | (476,796)                     |
| Licenses and permits                                 | 240,187                      | 240,187                      | 270,095                     | 29,908                        |
| Fines, forfeits and penalties                        | 252,110                      | 272,110                      | 251,014                     | (21,096)                      |
| Public charges for services                          | 2,543,761                    | 2,574,640                    | 3,088,906                   | 514,266                       |
| Intergovernmental charges for services               | 1,589,514                    | 1,589,514                    | 1,595,980                   | 6,466                         |
| Miscellaneous revenues                               | 495,191                      | 531,934                      | 473,266                     | (58,668)                      |
| Total revenues                                       | <u>32,425,501</u>            | <u>33,182,478</u>            | <u>34,058,596</u>           | <u>876,118</u>                |
| <b>EXPENDITURES</b>                                  |                              |                              |                             |                               |
| General government                                   | 12,531,416                   | 12,983,105                   | 12,349,685                  | 633,420                       |
| Public safety  | 15,299,890                   | 15,618,293                   | 15,027,508                  | 590,785                       |
| Health and human services                            | 709,085                      | 710,160                      | 693,355                     | 16,805                        |
| Culture, recreation and education                    | 1,282,382                    | 1,319,740                    | 1,218,642                   | 101,098                       |
| Conservation and development                         | 2,884,896                    | 3,188,819                    | 2,643,384                   | 545,435                       |
| Miscellaneous  | 925,247                      | 1,475,684                    | 74,720                      | 1,400,964                     |
| Debt service   | 10,000                       | 10,000                       | 10,930                      | (930)                         |
| Capital outlay                                       | 1,837,006                    | 2,580,805                    | 1,155,316                   | 1,425,489                     |
| Total expenditures                                   | <u>35,479,922</u>            | <u>37,886,606</u>            | <u>33,173,540</u>           | <u>4,713,066</u>              |
| Excess (deficiency) of revenues<br>over expenditures | <u>(3,054,421)</u>           | <u>(4,704,128)</u>           | <u>885,056</u>              | <u>5,589,184</u>              |
| <b>OTHER FINANCING SOURCES (USES)</b>                |                              |                              |                             |                               |
| Long-term debt issued                                | 2,583,719                    | 2,583,719                    | 2,610,000                   | 26,281                        |
| Sale of capital assets                               | 24,700                       | 1,977,784                    | 2,009,878                   | 32,094                        |
| Transfers in   | 333,500                      | 349,200                      | 356,511                     | 7,311                         |
| Transfers out  | (2,617,554)                  | (2,617,554)                  | (2,647,397)                 | (29,843)                      |
| Total other financing sources (uses)                 | <u>324,365</u>               | <u>2,293,149</u>             | <u>2,328,992</u>            | <u>35,843</u>                 |
| Net change in fund balance *                         | <u><u>\$ (2,730,056)</u></u> | <u><u>\$ (2,410,979)</u></u> | <u>3,214,048</u>            | <u><u>\$ 5,625,027</u></u>    |
| <b>FUND BALANCE, BEGINNING</b>                       |                              |                              | <u>28,036,567</u>           |                               |
| <b>FUND BALANCE, ENDING</b>                          |                              |                              | <u><u>\$ 31,250,615</u></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, 2015

|  | <u>Budgeted Amounts</u> |                       | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|--|-------------------------|-----------------------|---------------------------|---------------------------------------|
|  | <u>Original</u>         | <u>Final</u>          |                           |                                       |
| <b>REVENUES</b>                                      |                         |                       |                           |                                       |
| Taxes  | \$ 11,207,605           | \$ 11,207,605         | \$ 11,207,605             | \$ -                                  |
| Intergovernmental revenues                           | 29,599,872              | 30,028,511            | 28,970,040                | (1,058,471)                           |
| Public charges for services                          | 1,588,404               | 1,600,904             | 1,246,718                 | (354,186)                             |
| Miscellaneous revenues                               | 121,353                 | 70,291                | 28,838                    | (41,453)                              |
|  | <u>42,517,234</u>       | <u>42,907,311</u>     | <u>41,453,201</u>         | <u>(1,454,110)</u>                    |
| <b>EXPENDITURES</b>                                  |                         |                       |                           |                                       |
| Public safety  | 1,727,084               | 1,754,975             | 1,428,304                 | 326,671                               |
| Health and human services                            | 41,484,550              | 42,521,740            | 42,028,154                | 493,586                               |
| Capital outlay                                       | 125,000                 | 379,889               | 302,347                   | 77,542                                |
|  | <u>43,336,634</u>       | <u>44,656,604</u>     | <u>43,758,805</u>         | <u>897,799</u>                        |
| Excess (deficiency) of revenues<br>over expenditures | <u>(819,400)</u>        | <u>(1,749,293)</u>    | <u>(2,305,604)</u>        | <u>(556,311)</u>                      |
| <b>OTHER FINANCING SOURCES</b>                       |                         |                       |                           |                                       |
| Transfers in   | 259,000                 | 259,000               | 209,250                   | (49,750)                              |
|  | <u>259,000</u>          | <u>259,000</u>        | <u>209,250</u>            | <u>(49,750)</u>                       |
| Net change in fund balance *                         | <u>\$ (560,400)</u>     | <u>\$ (1,490,293)</u> | (2,096,354)               | <u>\$ (606,061)</u>                   |
| <b>FUND BALANCE, BEGINNING</b>                       |                         |                       | <u>5,967,911</u>          |                                       |
| <b>FUND BALANCE, ENDING</b>                          |                         |                       | <u>\$ 3,871,557</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, 2015

|  | <u>Budgeted Amounts</u> |                     | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|--|-------------------------|---------------------|---------------------------|---------------------------------------|
|  | <u>Original</u>         | <u>Final</u>        |                           |                                       |
| <b>REVENUES</b>                                      |                         |                     |                           |                                       |
| Intergovernmental revenues                           | \$ 2,080,000            | \$ 2,080,000        | \$ 1,875,152              | \$ (204,848)                          |
| Miscellaneous revenues                               | 297,707                 | 297,707             | 271,762                   | (25,945)                              |
| Total revenues                                       | <u>2,377,707</u>        | <u>2,377,707</u>    | <u>2,146,914</u>          | <u>(230,793)</u>                      |
| <b>EXPENDITURES</b>                                  |                         |                     |                           |                                       |
| Conservation and development                         | 2,225,630               | 2,654,335           | 2,310,057                 | 344,278                               |
| Debt service   | 227,452                 | 238,372             | 245,662                   | (7,290)                               |
| Total expenditures                                   | <u>2,453,082</u>        | <u>2,892,707</u>    | <u>2,555,719</u>          | <u>336,988</u>                        |
| Excess (deficiency) of revenues<br>over expenditures | <u>(75,375)</u>         | <u>(515,000)</u>    | <u>(408,805)</u>          | <u>106,195</u>                        |
| <b>OTHER FINANCING SOURCES</b>                       |                         |                     |                           |                                       |
| Sale of capital assets                               | 20,283                  | 20,283              | -                         | (20,283)                              |
| Transfers in   | 43,835                  | 43,835              | 43,835                    | -                                     |
| Total other financing sources                        | <u>64,118</u>           | <u>64,118</u>       | <u>43,835</u>             | <u>(20,283)</u>                       |
| Net change in fund balance *                         | <u>\$ (11,257)</u>      | <u>\$ (450,882)</u> | <u>(364,970)</u>          | <u>\$ 85,912</u>                      |
| <b>FUND BALANCE, BEGINNING</b>                       |                         |                     | <u>1,254,340</u>          |                                       |
| <b>FUND BALANCE, ENDING</b>                          |                         |                     | <u>\$ 889,370</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 FUNDING PROGRESS - OPEB**

| <b>Actuarial<br/>Valuation<br/>Date</b> | <b>Actuarial<br/>Value of<br/>Assets<br/>(a)</b> | <b>Liability (AAL) –<br/>Projected Unit<br/>Credit<br/>(b)</b> | <b>Unfunded<br/>AAL<br/>(UAAL)<br/>(b-a)</b> | <b>Funding<br/>Ratio<br/>(a) / (b)</b> | <b>Covered<br/>Payroll<br/>(c)</b> | <b>Percentage<br/>of Covered<br/>Payroll<br/>((b-a)/c)</b> |
|---|--|--|--|--|------------------------------------|--|
| 1/1/2010                                | \$ -   | \$2,269,994  | \$2,269,994                                  | 0%                                     | \$49,016,718                       | 4.63%  |
| 1/1/2012                                | -  | 2,193,640  | 2,193,640                                    | 0%                                     | 50,612,516                         | 4.33%  |
| 1/1/2014                                | -  | 3,504,199  | 3,504,199                                    | 0%                                     | 51,336,493                         | 6.83%  |

**LA CROSSE COUNTY, WISCONSIN  
 SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION ASSET (COUNTY/COMPONENT UNIT)  
 WISCONSIN RETIREMENT SYSTEM**

**For The Year Ended December 31, 2015**

|  | <b>2015</b>   |
|--|---------------|
| La Crosse County's proportion of the net pension asset                                   | 0.36375167%   |
| Proportionate share of the net pension asset at December 31, 2015                        | \$ 8,934,736  |
| Covered employee payroll   | \$ 49,049,387 |
| Proportionate share of the net pension asset as a percentage of covered employee payroll | 18.22%        |
| Plan fiduciary net position as a percentage of the total pension asset                   | 102.74%       |

The amounts presented for each fiscal year were determined as of the previous calendar year-end.

**LA CROSSE COUNTY, WISCONSIN  
SCHEDULE OF EMPLOYER CONTRIBUTIONS (COUNTY/COMPONENT UNIT)  
WISCONSIN RETIREMENT SYSTEM**

**For The Year Ended December 31, 2015**

|  | <b>2015</b>   |
|--|---------------|
| Contractually required contributions                                       | \$ 3,446,848  |
| Contributions made in relation to the contractually required contributions | \$ 3,446,848  |
| Contribution deficiency (excess)   | \$ -          |
| Covered employee payroll   | \$ 50,002,372 |
| Contributions as a percentage of covered employee payroll                  | 6.89%         |

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

**December 31, 2015**

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**NOTE 1 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

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**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.

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**NOTE 2 – EMPLOYEES' RETIREMENT SYSTEM**

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The County is required to present the last ten fiscal years of data; however accounting standards allow the presentation of as many years as are available until ten fiscal years are presented.

*Changes in benefit terms.* There were no changes of benefit terms for any participating employer in WRS.

*Changes in assumptions.* There were no changes in the assumptions.

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# SUPPLEMENTARY INFORMATION

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# ***MAJOR GOVERNMENTAL FUNDS***

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**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.

**Capital Projects Fund** - to account for the financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds). Funding is provided through long-term borrowing.

**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, 2015**

|                                    | <b>Budgeted Amounts</b> |              | <b>Actual<br/>Amounts</b> | <b>Variance With<br/>Final Budget</b> |
|------------------------------------|-------------------------|--------------|---------------------------|---------------------------------------|
|                                    | <b>Original</b>         | <b>Final</b> |                           |                                       |
| <b>TAXES</b>                       |                         |              |                           |                                       |
| General property taxes             | \$ 8,908,510            | \$ 8,908,510 | \$ 8,908,510              | \$ -                                  |
| Forest crop taxes                  | 10,000                  | 10,000       | 20,691                    | 10,691                                |
| Interest on taxes                  | 775,000                 | 775,000      | 781,429                   | 6,429                                 |
| County sales tax                   | 10,950,000              | 10,950,000   | 11,814,918                | 864,918                               |
|                                    | <hr/>                   | <hr/>        | <hr/>                     | <hr/>                                 |
| Total taxes                        | 20,643,510              | 20,643,510   | 21,525,548                | 882,038                               |
| <b>INTERGOVERNMENTAL REVENUES</b>  |                         |              |                           |                                       |
| State shared taxes                 | 3,517,506               | 3,517,506    | 3,517,507                 | 1                                     |
| Utility tax from state             | 541,177                 | 541,177      | 563,474                   | 22,297                                |
| State aid - exempt computer        | 174,933                 | 174,933      | 142,502                   | (32,431)                              |
| DNR aid in lieu of tax             | 30,700                  | 30,700       | 32,683                    | 1,983                                 |
| DNR wildlife damage/claims program | 12,000                  | 12,000       | 11,770                    | (230)                                 |
| Federal aid - law enforcement      | 10,400                  | 10,400       | 7,504                     | (2,896)                               |
| State aid - emergency government   | 100,838                 | 131,622      | 133,572                   | 1,950                                 |
| State aid - natural resources      | -                       | 78,680       | 78,680                    | -                                     |
| State aid - harbor commission      | -                       | 376,000      | -                         | (376,000)                             |
| State aid - snowmobile             | 34,225                  | 34,225       | 36,900                    | 2,675                                 |
| State aid - land conservation      | 282,651                 | 406,841      | 392,900                   | (13,941)                              |
| State aid - police training        | 30,040                  | 72,241       | 28,686                    | (43,555)                              |
| State aid - law enforcement        | 42,200                  | 59,700       | 57,430                    | (2,270)                               |
| State aid - victim witness         | 106,834                 | 106,834      | 109,789                   | 2,955                                 |
| State aid - courts                 | 425,000                 | 425,000      | 479,854                   | 54,854                                |
| State aid - child support          | 1,059,006               | 1,059,006    | 1,016,818                 | (42,188)                              |
| State and federal aid - veterans   | 13,000                  | 13,000       | 13,000                    | -                                     |
| State and federal aid - MPO        | 280,718                 | 280,718      | 230,718                   | (50,000)                              |
|                                    | <hr/>                   | <hr/>        | <hr/>                     | <hr/>                                 |
| Total intergovernmental revenues   | 6,661,228               | 7,330,583    | 6,853,787                 | (476,796)                             |

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

**Year Ended December 31, 2015**

|   | <b>Budgeted Amounts</b> |              | <b>Actual<br/>Amounts</b> | <b>Variance With<br/>Final Budget</b> |
|---|-------------------------|--------------|---------------------------|---------------------------------------|
|   | <b>Original</b>         | <b>Final</b> |                           |                                       |
| <b>LICENSES AND PERMITS</b>               |                         |              |                           |                                       |
| Conservation license fees                 | \$ 600                  | \$ 600       | \$ 396                    | \$ (204)                              |
| Construction fees                         | 36,350                  | 36,350       | 45,410                    | 9,060                                 |
| Stormwater fees                           | 4,200                   | 4,200        | 9,507                     | 5,307                                 |
| Zoning fees                               | 98,987                  | 98,987       | 95,532                    | (3,455)                               |
| Cremation permits                         | 100,050                 | 100,050      | 119,250                   | 19,200                                |
|   | <hr/>                   | <hr/>        | <hr/>                     | <hr/>                                 |
| Total licenses and permits                | 240,187                 | 240,187      | 270,095                   | 29,908                                |
|   | <hr/>                   | <hr/>        | <hr/>                     | <hr/>                                 |
| <b>FINES, FORFEITS AND PENALTIES</b>      |                         |              |                           |                                       |
| County ordinance fines                    | 80,000                  | 100,000      | 96,370                    | (3,630)                               |
| Penal fines for County                    | 161,100                 | 161,100      | 139,397                   | (21,703)                              |
| Section 125 cash forfeiture               | -                       | -            | 2,761                     | 2,761                                 |
| Dog license penalty                       | 11,010                  | 11,010       | 12,486                    | 1,476                                 |
|   | <hr/>                   | <hr/>        | <hr/>                     | <hr/>                                 |
| Total fines, forfeits and penalties       | 252,110                 | 272,110      | 251,014                   | (21,096)                              |
|   | <hr/>                   | <hr/>        | <hr/>                     | <hr/>                                 |
| <b>PUBLIC CHARGES FOR SERVICES</b>        |                         |              |                           |                                       |
| General County fees                       | 110,555                 | 110,555      | 152,965                   | 42,410                                |
| Consolidated court cost, fees and charges | 337,100                 | 337,100      | 270,337                   | (66,763)                              |
| Family court counsel fees                 | 13,020                  | 13,020       | 10,397                    | (2,623)                               |
| Mediation                                 | 35,250                  | 35,250       | 31,929                    | (3,321)                               |
| Register of deeds fees                    | 585,305                 | 585,305      | 768,732                   | 183,427                               |
| Medical examiner fees                     | 33,750                  | 33,750       | 32,735                    | (1,015)                               |
| Prisoners board revenue                   | 270,300                 | 270,300      | 540,518                   | 270,218                               |
| Law enforcement fees                      | 212,100                 | 212,100      | 198,196                   | (13,904)                              |
| Public health revenue                     | 53,700                  | 53,700       | 31,945                    | (21,755)                              |
| Park revenue                              | 486,524                 | 486,524      | 593,994                   | 107,470                               |
| Parking lot revenue                       | 100,000                 | 100,000      | 92,817                    | (7,183)                               |
| UW Extension fees                         | 2,000                   | 2,000        | 3,972                     | 1,972                                 |
| County forest revenue                     | 20,000                  | 50,879       | 50,880                    | 1                                     |
| Non-metallic mining fees                  | 32,130                  | 32,130       | 32,656                    | 526                                   |
| Printing and duplicating revenue          | 21,050                  | 21,050       | 8,032                     | (13,018)                              |
| La Crosse Area Planning Commission        | 60,842                  | 60,842       | 85,425                    | 24,583                                |
| Other public charges for services         | 170,135                 | 170,135      | 183,376                   | 13,241                                |
|   | <hr/>                   | <hr/>        | <hr/>                     | <hr/>                                 |
| Total public charges for services         | 2,543,761               | 2,574,640    | 3,088,906                 | 514,266                               |
|   | <hr/>                   | <hr/>        | <hr/>                     | <hr/>                                 |

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

**Year Ended December 31, 2015**

|   | Budgeted Amounts     |                      | Actual<br>Amounts    | Variance With<br>Final Budget |
|---|----------------------|----------------------|----------------------|-------------------------------|
|   | Original             | Final                |                      |                               |
| <b>INTERGOVERNMENTAL CHARGES<br/>FOR SERVICES</b>     |                      |                      |                      |                               |
| Data processing revenue                               | \$ 11,874            | \$ 11,874            | \$ 10,778            | \$ (1,096)                    |
| Charges to other governments                          | 12,500               | 12,500               | 13,041               | 541                           |
| Indirect cost revenue                                 | 1,553,640            | 1,553,640            | 1,552,050            | (1,590)                       |
| Elections revenue                                     | 11,500               | 11,500               | 12,869               | 1,369                         |
| Refuge revenue  | -                    | -                    | 7,242                | 7,242                         |
|   | <hr/>                |                      |                      |                               |
| Total intergovernmental<br>charges for services       | 1,589,514            | 1,589,514            | 1,595,980            | 6,466                         |
|   | <hr/>                |                      |                      |                               |
| <b>MISCELLANEOUS REVENUES</b>                         |                      |                      |                      |                               |
| Rental income   | 231,765              | 236,818              | 249,897              | 13,079                        |
| Investment earnings                                   | 174,405              | 174,405              | 177,509              | 3,104                         |
| Rebates   | -                    | 30,000               | 30,000               | -                             |
| Insurance claims                                      | 1,000                | 1,000                | 3,878                | 2,878                         |
| Miscellaneous revenue                                 | 72,191               | 72,191               | 2,965                | (69,226)                      |
| Donations   | 15,830               | 17,520               | 9,017                | (8,503)                       |
|   | <hr/>                |                      |                      |                               |
| Total miscellaneous revenues                          | 495,191              | 531,934              | 473,266              | (58,668)                      |
|   | <hr/>                |                      |                      |                               |
| <b>OTHER FINANCING SOURCES</b>                        |                      |                      |                      |                               |
| Proceeds of long-term debt                            | 2,583,719            | 2,583,719            | 2,610,000            | 26,281                        |
| Sale of capital assets                                | 24,700               | 1,977,784            | 2,009,878            | 32,094                        |
| Transfer in   | 333,500              | 349,200              | 356,511              | 7,311                         |
|   | <hr/>                |                      |                      |                               |
| Total other financing<br>sources                      | 2,941,919            | 4,910,703            | 4,976,389            | 65,686                        |
|   | <hr/>                |                      |                      |                               |
| <b>TOTAL REVENUES AND OTHER<br/>FINANCING SOURCES</b> | <b>\$ 35,367,420</b> | <b>\$ 38,093,181</b> | <b>\$ 39,034,985</b> | <b>\$ 941,804</b>             |
|   | <hr/> <hr/>          |                      |                      |                               |

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

**Year Ended December 31, 2015**

|                                       | <b>Budgeted Amounts</b> |              | <b>Actual<br/>Amounts</b> | <b>Variance With<br/>Final Budget</b> |
|---------------------------------------|-------------------------|--------------|---------------------------|---------------------------------------|
|                                       | <b>Original</b>         | <b>Final</b> |                           |                                       |
| <b>GENERAL GOVERNMENT</b>             |                         |              |                           |                                       |
| Consolidated courts                   | \$ 2,572,612            | \$ 2,572,612 | \$ 2,612,908              | \$ (40,296)                           |
| Corporation counsel                   | 431,272                 | 441,343      | 457,321                   | (15,978)                              |
| County board                          | 332,017                 | 332,017      | 280,153                   | 51,864                                |
| County clerk                          | 224,923                 | 224,923      | 240,649                   | (15,726)                              |
| Elections                             | 103,350                 | 103,350      | 65,760                    | 37,590                                |
| Family court commissioner             | 155,646                 | 156,406      | 164,419                   | (8,013)                               |
| Mediation                             | 204,111                 | 204,111      | 206,690                   | (2,579)                               |
| Document and graphic services         | 36,389                  | 36,389       | 98,501                    | (62,112)                              |
| Register of deeds                     | 347,209                 | 347,209      | 400,737                   | (53,528)                              |
| County administrator                  | 398,849                 | 398,849      | 322,746                   | 76,103                                |
| Insurance                             | 257,352                 | 257,352      | 303,481                   | (46,129)                              |
| Information technology                | 2,162,171               | 2,191,250    | 2,121,110                 | 70,140                                |
| Child support                         | 1,034,872               | 1,037,513    | 980,646                   | 56,867                                |
| Finance                               | 849,270                 | 856,870      | 844,116                   | 12,754                                |
| Personnel                             | 516,611                 | 519,011      | 521,636                   | (2,625)                               |
| Retirees insurance                    | 550,000                 | 550,000      | 433,777                   | 116,223                               |
| Unemployment compensation             | 25,000                  | 25,000       | 19,835                    | 5,165                                 |
| External accounting and auditing      | 31,786                  | 31,786       | 31,651                    | 135                                   |
| Treasurer                             | 233,632                 | 239,882      | 225,274                   | 14,608                                |
| Victim-witness service                | 221,590                 | 221,590      | 226,605                   | (5,015)                               |
| Section 125 administrative costs      | 10,000                  | 10,000       | 10,774                    | (774)                                 |
| District attorney                     | 640,062                 | 640,062      | 586,878                   | 53,184                                |
| Medical examiner                      | 229,710                 | 224,680      | 235,215                   | (10,535)                              |
| County wellness programs              | 254,412                 | 264,412      | 182,685                   | 81,727                                |
| Administrative center                 | 378,519                 | 708,358      | 496,222                   | 212,136                               |
| Property management                   | 330,051                 | 388,130      | 279,896                   | 108,234                               |
|                                       | <hr/>                   | <hr/>        | <hr/>                     | <hr/>                                 |
| Total general government              | 12,531,416              | 12,983,105   | 12,349,685                | 633,420                               |
| <br>                                  |                         |              |                           |                                       |
| <b>PUBLIC SAFETY</b>                  |                         |              |                           |                                       |
| Emergency government                  | 84,533                  | 109,617      | 116,644                   | (7,027)                               |
| Central dispatch                      | 2,445,859               | 2,450,859    | 2,372,159                 | 78,700                                |
| SARA hazardous materials              | 82,086                  | 87,786       | 81,479                    | 6,307                                 |
| Jail and court services               | 6,895,372               | 7,123,918    | 6,742,342                 | 381,576                               |
| Law enforcement                       | 4,586,001               | 4,630,635    | 4,491,600                 | 139,035                               |
| Courthouse and law enforcement center | 1,206,039               | 1,215,478    | 1,223,284                 | (7,806)                               |
|                                       | <hr/>                   | <hr/>        | <hr/>                     | <hr/>                                 |
| Total public safety                   | 15,299,890              | 15,618,293   | 15,027,508                | 590,785                               |

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

**Year Ended December 31, 2015**

|  | <b>Budgeted Amounts</b> |              | <b>Actual<br/>Amounts</b> | <b>Variance With<br/>Final Budget</b> |
|--|-------------------------|--------------|---------------------------|---------------------------------------|
|  | <b>Original</b>         | <b>Final</b> |                           |                                       |
| <b>HEALTH AND HUMAN SERVICES</b>             |                         |              |                           |                                       |
| Office building and detention center         | \$ 442,558              | \$ 438,282   | \$ 433,819                | \$ 4,463                              |
| Residential house                            | 500                     | 4,161        | 1,474                     | 2,687                                 |
| Veterans service officer                     | 232,098                 | 232,098      | 234,215                   | (2,117)                               |
| Veterans relief                              | 21,020                  | 22,710       | 17,754                    | 4,956                                 |
| Veterans mentor program                      | 1,909                   | 1,909        | 1,756                     | (153)                                 |
| Jean's day donations                         | 11,000                  | 11,000       | 4,337                     | (6,663)                               |
|  | <hr/>                   | <hr/>        | <hr/>                     | <hr/>                                 |
| Total health and human services              | 709,085                 | 710,160      | 693,355                   | 16,805                                |
|  | <hr/>                   | <hr/>        | <hr/>                     | <hr/>                                 |
| <b>CULTURE, RECREATION AND<br/>EDUCATION</b> |                         |              |                           |                                       |
| University extension                         | 448,771                 | 470,942      | 392,531                   | 78,411                                |
| Wisconsin nutrition education program        | 3,997                   | 3,997        | 1,996                     | (2,001)                               |
| Historical society                           | 25,000                  | 25,000       | 25,000                    | -                                     |
| Historical sites                             | 1,340                   | 1,340        | 155                       | 1,185                                 |
| Parks  | 803,274                 | 818,461      | 798,960                   | 19,501                                |
|  | <hr/>                   | <hr/>        | <hr/>                     | <hr/>                                 |
| Total culture, recreation, and education     | 1,282,382               | 1,319,740    | 1,218,642                 | 101,098                               |
|  | <hr/>                   | <hr/>        | <hr/>                     | <hr/>                                 |
| <b>CONSERVATION AND DEVELOPMENT</b>          |                         |              |                           |                                       |
| Land conservation                            | 816,212                 | 1,051,006    | 956,331                   | 94,675                                |
| Economic development                         | 352,210                 | 421,339      | 307,733                   | 113,606                               |
| Metropolitan Planning Organization           | 411,817                 | 411,817      | 323,714                   | 88,103                                |
| Park Plaza property                          | 2,625                   | 2,625        | 1,224                     | 1,401                                 |
| Harbor Commission Project                    | 17,700                  | 17,700       | 6                         | 17,694                                |
| Zoning                                       | 814,332                 | 814,332      | 764,376                   | 49,956                                |
| CAP X 2020 Projects                          | 470,000                 | 470,000      | 290,000                   | 180,000                               |
|  | <hr/>                   | <hr/>        | <hr/>                     | <hr/>                                 |
| Total conservation and development           | 2,884,896               | 3,188,819    | 2,643,384                 | 545,435                               |
|  | <hr/>                   | <hr/>        | <hr/>                     | <hr/>                                 |
| <b>MISCELLANEOUS</b>                         |                         |              |                           |                                       |
| Nondepartmental                              | 179,956                 | 167,994      | 74,720                    | 93,274                                |
| Contingency                                  | 745,291                 | 1,307,690    | -                         | 1,307,690                             |
|  | <hr/>                   | <hr/>        | <hr/>                     | <hr/>                                 |
| Total miscellaneous                          | 925,247                 | 1,475,684    | 74,720                    | 1,400,964                             |
|  | <hr/>                   | <hr/>        | <hr/>                     | <hr/>                                 |

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

**Year Ended December 31, 2015**

|  | Budgeted Amounts     |                      | Actual<br>Amounts    | Variance With<br>Final Budget |
|--|----------------------|----------------------|----------------------|-------------------------------|
|  | Original             | Final                |                      |                               |
| <b>DEBT SERVICE</b>                                    |                      |                      |                      |                               |
| Bond issue costs                                       | \$ 10,000            | \$ 10,000            | \$ 10,930            | \$ (930)                      |
| Total debt service                                     | 10,000               | 10,000               | 10,930               | (930)                         |
| <b>CAPITAL OUTLAY</b>                                  |                      |                      |                      |                               |
| General government                                     | 90,000               | 110,751              | 83,369               | 27,382                        |
| Public Safety  | 840,500              | 1,018,784            | 760,099              | 258,685                       |
| Health and human services                              | 130,500              | 158,541              | 17,078               | 141,463                       |
| Culture, recreation, and education                     | 401,006              | 788,462              | 264,861              | 523,601                       |
| Conservation and development                           | 375,000              | 504,267              | 29,909               | 474,358                       |
| Total capital outlay                                   | 1,837,006            | 2,580,805            | 1,155,316            | 1,425,489                     |
| <b>OTHER FINANCING USES</b>                            |                      |                      |                      |                               |
| Transfers out:   |                      |                      |                      |                               |
| Business Fund  | 43,835               | 43,835               | 27,420               | 16,415                        |
| Highway  | 2,573,719            | 2,573,719            | 2,619,977            | (46,258)                      |
| Total other financing uses                             | 2,617,554            | 2,617,554            | 2,647,397            | (29,843)                      |
| <b>TOTAL EXPENDITURES AND<br/>OTHER FINANCING USES</b> | <b>\$ 38,097,476</b> | <b>\$ 40,504,160</b> | <b>\$ 35,820,937</b> | <b>\$ 4,683,223</b>           |

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

Year Ended December 31, 2015

|  | <u>Budgeted Amounts</u> |                       | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|--|-------------------------|-----------------------|---------------------------|---------------------------------------|
|  | <u>Original</u>         | <u>Final</u>          |                           |                                       |
| <b>REVENUES</b>                                      |                         |                       |                           |                                       |
| Taxes:   |                         |                       |                           |                                       |
| Property taxes                                       | \$ 11,207,605           | \$ 11,207,605         | \$ 11,207,605             | \$ -                                  |
| Intergovernmental revenues:                          |                         |                       |                           |                                       |
| Human services                                       | 29,599,872              | 30,028,511            | 28,970,040                | (1,058,471)                           |
| Public charges for services:                         |                         |                       |                           |                                       |
| Human services                                       | 1,588,404               | 1,600,904             | 1,246,718                 | (354,186)                             |
| Miscellaneous revenues                               | 121,353                 | 70,291                | 28,838                    | (41,453)                              |
|  | <u>42,517,234</u>       | <u>42,907,311</u>     | <u>41,453,201</u>         | <u>(1,454,110)</u>                    |
| <b>EXPENDITURES</b>                                  |                         |                       |                           |                                       |
| Public safety:                                       |                         |                       |                           |                                       |
| Western region adolescent services                   | 1,727,084               | 1,754,975             | 1,428,304                 | 326,671                               |
| Health and human services:                           |                         |                       |                           |                                       |
| Community access & resources                         | 3,112,853               | 3,105,953             | 3,072,286                 | 33,667                                |
| Family and children services                         | 10,058,028              | 10,233,879            | 9,481,197                 | 752,682                               |
| Children with special needs                          | 4,279,804               | 4,259,114             | 4,099,674                 | 159,440                               |
| Integrated support & recovery services               | 15,201,264              | 15,381,861            | 15,981,525                | (599,664)                             |
| Income maintenance services                          | 6,059,071               | 6,163,079             | 6,100,575                 | 62,504                                |
| Justice support services                             | 2,485,081               | 2,493,317             | 2,541,631                 | (48,314)                              |
| Miscellaneous  | 288,449                 | 884,537               | 751,266                   | 133,271                               |
| Capital outlay                                       | 125,000                 | 379,889               | 302,347                   | 77,542                                |
|  | <u>43,336,634</u>       | <u>44,656,604</u>     | <u>43,758,805</u>         | <u>897,799</u>                        |
| Excess (deficiency) of revenues<br>over expenditures | <u>(819,400)</u>        | <u>(1,749,293)</u>    | <u>(2,305,604)</u>        | <u>(556,311)</u>                      |
| <b>OTHER FINANCING SOURCES</b>                       |                         |                       |                           |                                       |
| Transfer in  | <u>259,000</u>          | <u>259,000</u>        | <u>209,250</u>            | <u>(49,750)</u>                       |
| Total other financing sources                        | <u>259,000</u>          | <u>259,000</u>        | <u>209,250</u>            | <u>(49,750)</u>                       |
| Net change in fund balance *                         | <u>\$ (560,400)</u>     | <u>\$ (1,490,293)</u> | <u>(2,096,354)</u>        | <u>\$ (606,061)</u>                   |
| <b>FUND BALANCE, BEGINNING</b>                       |                         |                       | <u>5,967,911</u>          |                                       |
| <b>FUND BALANCE, ENDING</b>                          |                         |                       | <u>\$ 3,871,557</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, 2015

|  | <u>Budgeted Amounts</u> |                  | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|--|-------------------------|------------------|---------------------------|---------------------------------------|
|  | <u>Original</u>         | <u>Final</u>     |                           |                                       |
| <b>REVENUES</b>                                      |                         |                  |                           |                                       |
| Taxes:   |                         |                  |                           |                                       |
| Property taxes                                       | \$ 4,622,786            | \$ 4,622,786     | \$ 4,622,786              | \$ -                                  |
| Miscellaneous revenues:                              |                         |                  |                           |                                       |
| Rebate   | 83,085                  | 83,085           | 84,359                    | 1,274                                 |
| Total revenues                                       | <u>4,705,871</u>        | <u>4,705,871</u> | <u>4,707,145</u>          | <u>1,274</u>                          |
| <b>EXPENDITURES</b>                                  |                         |                  |                           |                                       |
| Debt service:  |                         |                  |                           |                                       |
| Principal  | 3,443,029               | 3,443,029        | 3,443,029                 | -                                     |
| Interest and other charges                           | 1,262,842               | 1,262,842        | 1,284,961                 | (22,119)                              |
| Debt issue costs                                     | -                       | -                | 64,669                    | (64,669)                              |
| Total expenditures                                   | <u>4,705,871</u>        | <u>4,705,871</u> | <u>4,792,659</u>          | <u>(86,788)</u>                       |
| Excess (deficiency) of revenues<br>over expenditures | <u>-</u>                | <u>-</u>         | <u>(85,514)</u>           | <u>(85,514)</u>                       |
| <b>OTHER FINANCING SOURCES</b>                       |                         |                  |                           |                                       |
| Bond premium   | -                       | -                | 1,103,096                 | 1,103,096                             |
| Total other financing sources                        | <u>-</u>                | <u>-</u>         | <u>1,103,096</u>          | <u>1,103,096</u>                      |
| Net change in fund balance                           | <u>\$ -</u>             | <u>\$ -</u>      | 1,017,582                 | <u>\$ 1,017,582</u>                   |
| <b>FUND BALANCE, BEGINNING</b>                       |                         |                  | <u>356,107</u>            |                                       |
| <b>FUND BALANCE, ENDING</b>                          |                         |                  | <u>\$ 1,373,689</u>       |                                       |

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

**Year Ended December 31, 2015**

|  | <u>Budgeted Amounts</u> |                     | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|--|-------------------------|---------------------|---------------------------|---------------------------------------|
|  | <u>Original</u>         | <u>Final</u>        |                           |                                       |
| <b>REVENUES</b>                                      |                         |                     |                           |                                       |
| Miscellaneous revenues:                              |                         |                     |                           |                                       |
| Investment earnings                                  | \$ -                    | \$ -                | \$ 16,792                 | 16,792                                |
| Total revenues                                       | <u>-</u>                | <u>-</u>            | <u>16,792</u>             | <u>16,792</u>                         |
| <b>EXPENDITURES</b>                                  |                         |                     |                           |                                       |
| Capital outlay                                       | 22,000,000              | 22,000,000          | 7,329,181                 | 14,670,819                            |
| Total expenditures                                   | <u>22,000,000</u>       | <u>22,000,000</u>   | <u>7,329,181</u>          | <u>14,670,819</u>                     |
| Excess (deficiency) of revenues<br>over expenditures | <u>(22,000,000)</u>     | <u>(22,000,000)</u> | <u>(7,312,389)</u>        | <u>14,687,611</u>                     |
| <b>OTHER FINANCING SOURCES</b>                       |                         |                     |                           |                                       |
| Long-term debt issued                                | 22,000,000              | 22,000,000          | 11,055,000                | (10,945,000)                          |
| Total other financing sources                        | <u>22,000,000</u>       | <u>22,000,000</u>   | <u>11,055,000</u>         | <u>(10,945,000)</u>                   |
| Net change in fund balance                           | <u>\$ -</u>             | <u>\$ -</u>         | 3,742,611                 | <u>\$ 3,742,611</u>                   |
| <b>FUND BALANCE, BEGINNING</b>                       |                         |                     | <u>-</u>                  |                                       |
| <b>FUND BALANCE, ENDING</b>                          |                         |                     | <u>\$ 3,742,611</u>       |                                       |

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

**Year Ended December 31, 2015**

|  | <u>Budgeted Amounts</u> |                     | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|--|-------------------------|---------------------|---------------------------|---------------------------------------|
|  | <u>Original</u>         | <u>Final</u>        |                           |                                       |
| <b>REVENUES</b>                                      |                         |                     |                           |                                       |
| Intergovernmental revenues:                          |                         |                     |                           |                                       |
| CDBG Grant   | \$ 2,080,000            | \$ 2,080,000        | \$ 1,875,152              | \$ (204,848)                          |
| Miscellaneous revenues:                              |                         |                     |                           |                                       |
| Loan repayments                                      | 278,218                 | 278,218             | 255,935                   | \$ (22,283)                           |
| Investment earnings                                  | 19,489                  | 19,489              | 15,827                    | (3,662)                               |
| Total revenues                                       | <u>2,377,707</u>        | <u>2,377,707</u>    | <u>2,146,914</u>          | <u>(230,793)</u>                      |
| <b>EXPENDITURES</b>                                  |                         |                     |                           |                                       |
| Conservation and development:                        |                         |                     |                           |                                       |
| Economic development                                 | 2,225,630               | 2,654,335           | 2,310,057                 | 344,278                               |
| Debt service:  |                         |                     |                           |                                       |
| Principal  | 177,600                 | 177,600             | 193,700                   | (16,100)                              |
| Interest and other charges                           | 49,852                  | 49,852              | 51,962                    | (2,110)                               |
| Debt issue costs                                     | -                       | 10,920              | -                         | 10,920                                |
| Total expenditures                                   | <u>2,453,082</u>        | <u>2,892,707</u>    | <u>2,555,719</u>          | <u>336,988</u>                        |
| Excess (deficiency) of revenues<br>over expenditures | <u>(75,375)</u>         | <u>(515,000)</u>    | <u>(408,805)</u>          | <u>106,195</u>                        |
| <b>OTHER FINANCING SOURCES</b>                       |                         |                     |                           |                                       |
| Sale of capital assets                               | 20,283                  | 20,283              | -                         | (20,283)                              |
| Transfer in  | 43,835                  | 43,835              | 43,835                    | -                                     |
| Total other financing sources                        | <u>64,118</u>           | <u>64,118</u>       | <u>43,835</u>             | <u>(20,283)</u>                       |
| Net change in fund balance *                         | <u>\$ (11,257)</u>      | <u>\$ (450,882)</u> | (364,970)                 | <u>\$ 85,912</u>                      |
| <b>FUND BALANCE, BEGINNING</b>                       |                         |                     | <u>1,254,340</u>          |                                       |
| <b>FUND BALANCE, ENDING</b>                          |                         |                     | <u>\$ 889,370</u>         |                                       |

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

# ***NONMAJOR GOVERNMENTAL FUNDS***

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## **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, 2015

|   | Special Revenue Funds         |                              |                               |                     |                   |                   |                    |                     | Total<br>Nonmajor<br>Governmental<br>Funds |
|---|-------------------------------|------------------------------|-------------------------------|---------------------|-------------------|-------------------|--------------------|---------------------|--|
|   | Computer<br>Revolving<br>Loan | Land<br>Record<br>Assessment | Special<br>Jail<br>Assessment | Library             | Old<br>Landfill   | Aging             | Estate<br>Donation | Health              |  |
| <b>ASSETS</b>   |                               |                              |                               |                     |                   |                   |                    |                     |  |
| Cash and investments  | \$ 102,632                    | \$ 190,256                   | \$ 67,705                     | \$ 345,635          | \$ 183,792        | \$ 395,370        | \$ 256,664         | \$ 1,274,069        | \$ 2,816,123                               |
| Restricted cash and investments   | -                             | -                            | -                             | -                   | 551,426           | -                 | -                  | -                   | 551,426                                    |
| Receivables (net of allowance<br>for uncollectibles)                          | 8,941                         | 576                          | 10,265                        | 1,810,988           | -                 | 459,111           | -                  | 2,419,978           | 4,709,859                                  |
| Inventories and prepayments   | -                             | -                            | 7,128                         | -                   | -                 | -                 | -                  | 1,085               | 8,213                                      |
| <b>TOTAL ASSETS</b>   | <b>\$ 111,573</b>             | <b>\$ 190,832</b>            | <b>\$ 85,098</b>              | <b>\$ 2,156,623</b> | <b>\$ 735,218</b> | <b>\$ 854,481</b> | <b>\$ 256,664</b>  | <b>\$ 3,695,132</b> | <b>\$ 8,085,621</b>                        |
| <b>LIABILITIES</b>  |                               |                              |                               |                     |                   |                   |                    |                     |  |
| Accounts payable and other<br>current liabilities                             | -                             | -                            | 10                            | 67,010              | 92                | 204,308           | -                  | 349,507             | 620,927                                    |
| Unearned revenues   | -                             | -                            | -                             | -                   | -                 | -                 | -                  | 126,278             | 126,278                                    |
| Total liabilities   | -                             | -                            | 10                            | 67,010              | 92                | 204,308           | -                  | 475,785             | 747,205                                    |
| <b>DEFERRED INFLOWS OF RESOURCES</b>  |                               |                              |                               |                     |                   |                   |                    |                     |  |
| Subsequent year property tax levy   | -                             | -                            | -                             | 1,810,988           | -                 | 298,118           | -                  | 2,028,432           | 4,137,538                                  |
| Unavailable revenue-loan repayments   | 8,941                         | -                            | -                             | -                   | -                 | -                 | -                  | -                   | 8,941                                      |
| Total deferred inflows of resources   | 8,941                         | -                            | -                             | 1,810,988           | -                 | 298,118           | -                  | 2,028,432           | 4,146,479                                  |
| <b>FUND BALANCE</b>   |                               |                              |                               |                     |                   |                   |                    |                     |  |
| Nonspendable  | -                             | -                            | 7,128                         | -                   | -                 | -                 | -                  | 1,085               | 8,213                                      |
| Restricted  | -                             | 190,832                      | 77,960                        | 278,625             | 551,426           | 52,011            | 256,664            | 1,000               | 1,408,518                                  |
| Assigned  | 102,632                       | -                            | -                             | -                   | 183,700           | 300,044           | -                  | 1,188,830           | 1,775,206                                  |
| Total fund balances   | 102,632                       | 190,832                      | 85,088                        | 278,625             | 735,126           | 352,055           | 256,664            | 1,190,915           | 3,191,937                                  |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS<br/>OF RESOURCES AND FUND BALANCES</b> | <b>\$ 111,573</b>             | <b>\$ 190,832</b>            | <b>\$ 85,098</b>              | <b>\$ 2,156,623</b> | <b>\$ 735,218</b> | <b>\$ 854,481</b> | <b>\$ 256,664</b>  | <b>\$ 3,695,132</b> | <b>\$ 8,085,621</b>                        |

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

Year Ended December 31, 2015

|  | Special Revenue Funds         |                              |                               |                   |                   |                   |                    | Total<br>Nonmajor<br>Governmental<br>Funds |                     |
|--|-------------------------------|------------------------------|-------------------------------|-------------------|-------------------|-------------------|--------------------|--|---------------------|
|  | Computer<br>Revolving<br>Loan | Land<br>Record<br>Assessment | Special<br>Jail<br>Assessment | Library           | Old<br>Landfill   | Aging             | Estate<br>Donation |  | Health              |
| <b>REVENUES</b>                                      |                               |                              |                               |                   |                   |                   |                    |  |                     |
| Taxes  | \$ -                          | \$ -                         | \$ -                          | \$ 1,706,786      | \$ -              | \$ 280,237        | \$ -               | \$ 1,952,400                               | \$ 3,939,423        |
| Intergovernmental revenues                           | -                             | 1,000                        | -                             | 37,903            | -                 | 832,408           | -                  | 1,582,780                                  | 2,454,091           |
| Interdepartmental revenues                           | -                             | -                            | -                             | -                 | -                 | -                 | -                  | 2,289                                      | 2,289               |
| Licenses and permits                                 | -                             | -                            | -                             | -                 | -                 | -                 | -                  | 642,656                                    | 642,656             |
| Fines, forfeits and penalties                        | -                             | -                            | 123,887                       | -                 | -                 | -                 | -                  | -  | 123,887             |
| Public charges for services                          | -                             | 144,526                      | -                             | 40,075            | -                 | 451,856           | -                  | 371,794                                    | 1,008,251           |
| Miscellaneous revenues                               | 16,416                        | -                            | -                             | 9,427             | 4,780             | 79,930            | -                  | 121,238                                    | 231,791             |
| <b>Total revenues</b>                                | <b>16,416</b>                 | <b>145,526</b>               | <b>123,887</b>                | <b>1,794,191</b>  | <b>4,780</b>      | <b>1,644,431</b>  | <b>-</b>           | <b>4,673,157</b>                           | <b>8,402,388</b>    |
| <b>EXPENDITURES</b>                                  |                               |                              |                               |                   |                   |                   |                    |  |                     |
| Current:   |                               |                              |                               |                   |                   |                   |                    |  |                     |
| Public safety  | -                             | -                            | 80,463                        | -                 | -                 | -                 | -                  | -  | 80,463              |
| Public works   | -                             | -                            | -                             | -                 | 45,895            | -                 | -                  | -  | 45,895              |
| Health and human services                            | -                             | -                            | -                             | -                 | -                 | 1,643,150         | -                  | 4,557,326                                  | 6,200,476           |
| Culture, recreation and education                    | 16,767                        | -                            | -                             | 1,833,293         | -                 | -                 | -                  | -  | 1,850,060           |
| Conservation and development                         | -                             | 228,225                      | -                             | -                 | -                 | -                 | -                  | -  | 228,225             |
| Capital outlay                                       | -                             | -                            | -                             | -                 | -                 | 31,567            | -                  | 85,415                                     | 116,982             |
| <b>Total expenditures</b>                            | <b>16,767</b>                 | <b>228,225</b>               | <b>80,463</b>                 | <b>1,833,293</b>  | <b>45,895</b>     | <b>1,674,717</b>  | <b>-</b>           | <b>4,642,741</b>                           | <b>8,522,101</b>    |
| Excess (deficiency) of<br>revenues over expenditures | (351)                         | (82,699)                     | 43,424                        | (39,102)          | (41,115)          | (30,286)          | -                  | 30,416                                     | (119,713)           |
| <b>OTHER FINANCING SOURCES</b>                       |                               |                              |                               |                   |                   |                   |                    |  |                     |
| Transfers in   | -                             | -                            | -                             | 13,000            | -                 | 5,375             | -                  | 46,625                                     | 65,000              |
| <b>Total other financing sources</b>                 | <b>-</b>                      | <b>-</b>                     | <b>-</b>                      | <b>13,000</b>     | <b>-</b>          | <b>5,375</b>      | <b>-</b>           | <b>46,625</b>                              | <b>65,000</b>       |
| Net change in fund balances                          | (351)                         | (82,699)                     | 43,424                        | (26,102)          | (41,115)          | (24,911)          | -                  | 77,041                                     | (54,713)            |
| <b>FUND BALANCE, BEGINNING</b>                       | <b>102,983</b>                | <b>273,531</b>               | <b>41,664</b>                 | <b>304,727</b>    | <b>776,241</b>    | <b>376,966</b>    | <b>256,664</b>     | <b>1,113,874</b>                           | <b>3,246,650</b>    |
| <b>FUND BALANCE, ENDING</b>                          | <b>\$ 102,632</b>             | <b>\$ 190,832</b>            | <b>\$ 85,088</b>              | <b>\$ 278,625</b> | <b>\$ 735,126</b> | <b>\$ 352,055</b> | <b>\$ 256,664</b>  | <b>\$ 1,190,915</b>                        | <b>\$ 3,191,937</b> |

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

Year Ended December 31, 2015

|                                     | <u>Budgeted Amounts</u> |                 | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|-------------------------------------|-------------------------|-----------------|---------------------------|---------------------------------------|
|                                     | <u>Original</u>         | <u>Final</u>    |                           |                                       |
| <b>REVENUES</b>                     |                         |                 |                           |                                       |
| Miscellaneous revenues:             |                         |                 |                           |                                       |
| Computer loan repayments            | \$ 50,000               | \$ 50,000       | \$ 16,416                 | \$ (33,584)                           |
| Total revenues                      | <u>50,000</u>           | <u>50,000</u>   | <u>16,416</u>             | <u>(33,584)</u>                       |
| <b>EXPENDITURES</b>                 |                         |                 |                           |                                       |
| Cultural, recreation and education: |                         |                 |                           |                                       |
| Employee computer loans             | 50,000                  | 50,000          | 16,767                    | 33,233                                |
| Total expenditures                  | <u>50,000</u>           | <u>50,000</u>   | <u>16,767</u>             | <u>33,233</u>                         |
| <br>Net change in fund balance      | <br><u>\$ -</u>         | <br><u>\$ -</u> | <br>(351)                 | <br><u>\$ (351)</u>                   |
| <b>FUND BALANCE, BEGINNING</b>      |                         |                 | <u>102,983</u>            |                                       |
| <b>FUND BALANCE, ENDING</b>         |                         |                 | <u>\$ 102,632</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, 2015**

|                                | <u>Budgeted Amounts</u> |                     | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|--------------------------------|-------------------------|---------------------|---------------------------|---------------------------------------|
|                                | <u>Original</u>         | <u>Final</u>        |                           |                                       |
| <b>REVENUES</b>                |                         |                     |                           |                                       |
| Intergovernmental revenues:    |                         |                     |                           |                                       |
| Grants and aids                | \$ 1,000                | \$ 1,000            | \$ 1,000                  | \$ -                                  |
| Public charges for services:   |                         |                     |                           |                                       |
| Land recording assessment      | 120,000                 | 120,000             | 144,526                   | 24,526                                |
| Total revenues                 | <u>121,000</u>          | <u>121,000</u>      | <u>145,526</u>            | <u>24,526</u>                         |
| <b>EXPENDITURES</b>            |                         |                     |                           |                                       |
| Conservation and development:  |                         |                     |                           |                                       |
| Land record costs              | 237,349                 | 246,874             | 228,225                   | 18,649                                |
| Total expenditures             | <u>237,349</u>          | <u>246,874</u>      | <u>228,225</u>            | <u>18,649</u>                         |
| Net change in fund balance *   | <u>\$ (116,349)</u>     | <u>\$ (125,874)</u> | (82,699)                  | <u>\$ 43,175</u>                      |
| <b>FUND BALANCE, BEGINNING</b> |                         |                     | <u>273,531</u>            |                                       |
| <b>FUND BALANCE, ENDING</b>    |                         |                     | <u>\$ 190,832</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, 2015

|                                | <u>Budgeted Amounts</u> |                  | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|--------------------------------|-------------------------|------------------|---------------------------|---------------------------------------|
|                                | <u>Original</u>         | <u>Final</u>     |                           |                                       |
| <b>REVENUES</b>                |                         |                  |                           |                                       |
| Fines, forfeits and penalties: |                         |                  |                           |                                       |
| Jail assessment surcharge      | \$ 120,000              | \$ 120,000       | \$ 123,887                | \$ 3,887                              |
| Total revenues                 | <u>120,000</u>          | <u>120,000</u>   | <u>123,887</u>            | <u>3,887</u>                          |
| <b>EXPENDITURES</b>            |                         |                  |                           |                                       |
| Public safety:                 |                         |                  |                           |                                       |
| Jail maintenance               | 75,905                  | 75,905           | 80,463                    | (4,558)                               |
| Total expenditures             | <u>75,905</u>           | <u>75,905</u>    | <u>80,463</u>             | <u>(4,558)</u>                        |
| Net change in fund balance     | <u>\$ 44,095</u>        | <u>\$ 44,095</u> | 43,424                    | <u>\$ (671)</u>                       |
| <b>FUND BALANCE, BEGINNING</b> |                         |                  | <u>41,664</u>             |                                       |
| <b>FUND BALANCE, ENDING</b>    |                         |                  | <u>\$ 85,088</u>          |                                       |

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

Year Ended December 31, 2015

|  | <u>Budgeted Amounts</u> |                   | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|--|-------------------------|-------------------|---------------------------|---------------------------------------|
|  | <u>Original</u>         | <u>Final</u>      |                           |                                       |
| <b>REVENUES</b>                                      |                         |                   |                           |                                       |
| Taxes:   |                         |                   |                           |                                       |
| Property taxes                                       | \$ 1,706,786            | \$ 1,706,786      | \$ 1,706,786              | \$ -                                  |
| Intergovernmental revenues:                          |                         |                   |                           |                                       |
| Grants and aids                                      | 37,903                  | 37,903            | 37,903                    | -                                     |
| Public charges for services:                         |                         |                   |                           |                                       |
| Library fees   | 37,150                  | 37,150            | 40,075                    | 2,925                                 |
| Miscellaneous revenues:                              |                         |                   |                           |                                       |
| Donations and contributions                          | 5,850                   | 5,850             | 9,427                     | 3,577                                 |
| Total revenues                                       | <u>1,787,689</u>        | <u>1,787,689</u>  | <u>1,794,191</u>          | <u>6,502</u>                          |
| <b>EXPENDITURES</b>                                  |                         |                   |                           |                                       |
| Cultural, recreation and education:                  |                         |                   |                           |                                       |
| Library  | 1,802,189               | 1,802,189         | 1,833,293                 | (31,104)                              |
| Total expenditures                                   | <u>1,802,189</u>        | <u>1,802,189</u>  | <u>1,833,293</u>          | <u>(31,104)</u>                       |
| Excess (deficiency) of revenues<br>over expenditures | (14,500)                | (14,500)          | (39,102)                  | (24,602)                              |
| <b>OTHER FINANCING SOURCES</b>                       |                         |                   |                           |                                       |
| Transfers in   | 10,500                  | 10,500            | 13,000                    | 2,500                                 |
| Total other financing sources                        | <u>10,500</u>           | <u>10,500</u>     | <u>13,000</u>             | <u>2,500</u>                          |
| Net change in fund balance *                         | <u>\$ (4,000)</u>       | <u>\$ (4,000)</u> | (26,102)                  | <u>\$ (22,102)</u>                    |
| <b>FUND BALANCE, BEGINNING</b>                       |                         |                   | <u>304,727</u>            |                                       |
| <b>FUND BALANCE, ENDING</b>                          |                         |                   | <u>\$ 278,625</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, 2015**

|                                | <u>Budgeted Amounts</u> |                     | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|--------------------------------|-------------------------|---------------------|---------------------------|---------------------------------------|
|                                | <u>Original</u>         | <u>Final</u>        |                           |                                       |
| <b>REVENUES</b>                |                         |                     |                           |                                       |
| Miscellaneous revenues:        |                         |                     |                           |                                       |
| Investment earnings            | \$ -                    | \$ -                | \$ 4,780                  | \$ 4,780                              |
| Total revenues                 | <u>-</u>                | <u>-</u>            | <u>4,780</u>              | <u>4,780</u>                          |
| <b>EXPENDITURES</b>            |                         |                     |                           |                                       |
| Public Works:                  |                         |                     |                           |                                       |
| Old landfill monitoring costs  | 140,300                 | 140,300             | 45,895                    | 94,405                                |
| Total expenditures             | <u>140,300</u>          | <u>140,300</u>      | <u>45,895</u>             | <u>94,405</u>                         |
| Net change in fund balance *   | <u>\$ (140,300)</u>     | <u>\$ (140,300)</u> | (41,115)                  | <u>\$ 99,185</u>                      |
| <b>FUND BALANCE, BEGINNING</b> |                         |                     | <u>776,241</u>            |                                       |
| <b>FUND BALANCE, ENDING</b>    |                         |                     | <u>\$ 735,126</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, 2015

|  | <u>Budgeted Amounts</u> |                    | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|--|-------------------------|--------------------|---------------------------|---------------------------------------|
|  | <u>Original</u>         | <u>Final</u>       |                           |                                       |
| <b>REVENUES</b>                                      |                         |                    |                           |                                       |
| Taxes:   |                         |                    |                           |                                       |
| Property taxes                                       | \$ 280,237              | \$ 280,237         | \$ 280,237                | \$ -                                  |
| Intergovernmental revenues:                          |                         |                    |                           |                                       |
| Grants and aids                                      | 828,530                 | 854,669            | 820,808                   | (33,861)                              |
| Municipal contribution-bus program                   | 8,500                   | 8,500              | 11,600                    | 3,100                                 |
| Public charges for services:                         |                         |                    |                           |                                       |
| Commission on Aging program income                   | 382,200                 | 382,200            | 451,856                   | 69,656                                |
| Miscellaneous revenues:                              |                         |                    |                           |                                       |
| Donations and contributions                          | 63,700                  | 63,700             | 78,880                    | 15,180                                |
| Lease revenue  | -                       | -                  | 1,050                     | 1,050                                 |
| Total revenues                                       | <u>1,563,167</u>        | <u>1,589,306</u>   | <u>1,644,431</u>          | <u>55,125</u>                         |
| <b>EXPENDITURES</b>                                  |                         |                    |                           |                                       |
| Health and human services:                           |                         |                    |                           |                                       |
| Elderly services                                     | 178,076                 | 178,076            | 152,159                   | 25,917                                |
| Congregate meals                                     | 397,079                 | 397,079            | 354,154                   | 42,925                                |
| Home delivered meals                                 | 503,814                 | 503,814            | 564,851                   | (61,037)                              |
| Transportation                                       | 423,982                 | 423,982            | 388,936                   | 35,046                                |
| Hmong elders assistance                              | 32,122                  | 32,122             | 30,226                    | 1,896                                 |
| Falls prevention                                     | 14,924                  | 14,924             | 13,508                    | 1,416                                 |
| Caregivers   | 112,912                 | 112,912            | 139,316                   | (26,404)                              |
| Capital Outlay                                       | 5,660                   | 31,799             | 31,567                    | 232                                   |
| Total expenditures                                   | <u>1,668,569</u>        | <u>1,694,708</u>   | <u>1,674,717</u>          | <u>19,991</u>                         |
| Excess (deficiency) of revenues<br>over expenditures | (105,402)               | (105,402)          | (30,286)                  | 75,116                                |
| <b>OTHER FINANCING SOURCES</b>                       |                         |                    |                           |                                       |
| Transfers in   | 5,753                   | 5,753              | 5,375                     | (378)                                 |
| Total other financing sources                        | <u>5,753</u>            | <u>5,753</u>       | <u>5,375</u>              | <u>(378)</u>                          |
| Net change in fund balance *                         | <u>\$ (99,649)</u>      | <u>\$ (99,649)</u> | (24,911)                  | <u>\$ 74,738</u>                      |
| <b>FUND BALANCE, BEGINNING</b>                       |                         |                    | <u>376,966</u>            |                                       |
| <b>FUND BALANCE, ENDING</b>                          |                         |                    | <u>\$ 352,055</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, 2015**

|                                       | <u>Budgeted Amounts</u> |              | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|---------------------------------------|-------------------------|--------------|---------------------------|---------------------------------------|
|                                       | <u>Original</u>         | <u>Final</u> |                           |                                       |
| <b>OTHER FINANCING SOURCES (USES)</b> |                         |              |                           |                                       |
| Transfers out                         | \$ -                    | \$ -         | \$ -                      | \$ -                                  |
| Total other financing sources (uses)  | <u>-</u>                | <u>-</u>     | <u>-</u>                  | <u>-</u>                              |
| Net change in fund balance *          | <u>\$ -</u>             | <u>\$ -</u>  | -                         | <u>\$ -</u>                           |
| <b>FUND BALANCE, BEGINNING</b>        |                         |              | <u>256,664</u>            |                                       |
| <b>FUND BALANCE, ENDING</b>           |                         |              | <u>\$ 256,664</u>         |                                       |

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

**Year Ended December 31, 2015**

|  | <u>Budgeted Amounts</u> |                     | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|--|-------------------------|---------------------|---------------------------|---------------------------------------|
|  | <u>Original</u>         | <u>Final</u>        |                           |                                       |
| <b>REVENUES</b>                                      |                         |                     |                           |                                       |
| Taxes:   |                         |                     |                           |                                       |
| Property taxes                                       | \$ 1,952,400            | \$ 1,952,400        | \$ 1,952,400              | \$ -                                  |
| Intergovernmental revenues:                          |                         |                     |                           |                                       |
| Grants and aids                                      | 1,540,129               | 2,359,010           | 1,582,780                 | (776,230)                             |
| Interdepartmental revenues:                          |                         |                     |                           |                                       |
| Human Services                                       | 550                     | 550                 | 2,289                     | 1,739                                 |
| Licenses and permits:                                |                         |                     |                           |                                       |
| Inspection fees and permits                          | 492,691                 | 492,691             | 525,874                   | 33,183                                |
| Dog licenses   | 122,225                 | 122,225             | 116,782                   | (5,443)                               |
| Public charges for services:                         |                         |                     |                           |                                       |
| Health services                                      | 409,446                 | 412,276             | 371,794                   | (40,482)                              |
| Miscellaneous revenues:                              |                         |                     |                           |                                       |
| Donations and not-for-profit grants                  | 85,800                  | 190,608             | 121,238                   | (69,370)                              |
| Total revenues                                       | <u>4,603,241</u>        | <u>5,529,760</u>    | <u>4,673,157</u>          | <u>(856,603)</u>                      |
| <b>EXPENDITURES</b>                                  |                         |                     |                           |                                       |
| Health and human services:                           |                         |                     |                           |                                       |
| Administration                                       | 416,483                 | 431,493             | 419,314                   | 12,179                                |
| Environmental hazard                                 | 92,695                  | 118,925             | 29,798                    | 89,127                                |
| Environmental health                                 | 636,792                 | 636,792             | 571,246                   | 65,546                                |
| Preparedness   | 217,273                 | 588,551             | 296,569                   | 291,982                               |
| Health education                                     | 287,118                 | 287,269             | 306,148                   | (18,879)                              |
| Health transportation                                | 91,600                  | 365,255             | 94,846                    | 270,409                               |
| Healthy living                                       | 263,766                 | 270,762             | 239,547                   | 31,215                                |
| Dental   | 17,928                  | 17,485              | 25,268                    | (7,783)                               |
| AIDS   | 16,000                  | 16,000              | 18,328                    | (2,328)                               |
| Alcohol and other drug abuse                         | 14,000                  | 52,767              | 17,400                    | 35,367                                |
| Health prevention                                    | 4,351                   | 10,340              | 12,712                    | (2,372)                               |
| Tobacco  | 133,900                 | 145,118             | 142,969                   | 2,149                                 |
| Maternal child health                                | 51,500                  | 78,229              | 98,250                    | (20,021)                              |
| Home health and personal care                        | 14,500                  | 14,500              | -                         | 14,500                                |
| Laboratory   | 176,857                 | 179,250             | 207,153                   | (27,903)                              |
| County public health nursing                         | 900,636                 | 905,107             | 801,128                   | 103,979                               |
| Immunization   | 31,876                  | 42,533              | 41,071                    | 1,462                                 |
| Other health   | 28,500                  | 76,850              | 44,547                    | 32,303                                |
| Nutrition  | 227,987                 | 270,447             | 224,980                   | 45,467                                |
| Women, Infants and Children                          | 555,947                 | 570,574             | 556,039                   | 14,535                                |
| Prenatal care  | 73,513                  | 74,208              | 64,291                    | 9,917                                 |
| Vector control                                       | 207,591                 | 207,591             | 183,115                   | 24,476                                |
| Animal licensing and control                         | 122,225                 | 122,225             | 115,782                   | 6,443                                 |
| Women's health                                       | 21,503                  | 96,928              | 46,825                    | 50,103                                |
| Capital outlay                                       | 92,700                  | 226,596             | 85,415                    | 141,181                               |
| Total expenditures                                   | <u>4,697,241</u>        | <u>5,805,795</u>    | <u>4,642,741</u>          | <u>1,163,054</u>                      |
| Excess (deficiency) of revenues<br>over expenditures | (94,000)                | (276,035)           | 30,416                    | 306,451                               |
| <b>OTHER FINANCING SOURCES</b>                       |                         |                     |                           |                                       |
| Transfers in   | 47,000                  | 47,000              | 46,625                    | 375                                   |
| Total other financing sources                        | <u>47,000</u>           | <u>47,000</u>       | <u>46,625</u>             | <u>375</u>                            |
| Net change in fund balance *                         | <u>\$ (47,000)</u>      | <u>\$ (229,035)</u> | 77,041                    | <u>\$ 306,826</u>                     |
| <b>FUND BALANCE, BEGINNING</b>                       |                         |                     | <u>1,113,874</u>          |                                       |
| <b>FUND BALANCE, ENDING</b>                          |                         |                     | <u>\$ 1,190,915</u>       |                                       |

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

## ***NONMAJOR ENTERPRISE FUNDS***

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**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.

**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.

**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, 2015**

|  | <b>Robert G.<br/>Carroll<br/>Heights<br/>Apartments</b> | <b>Hillview<br/>Terrace</b> | <b>Regent<br/>Manor</b> | <b>Maplewood<br/>CBRF</b> | <b>Ravenwood<br/>Nursing<br/>Home</b> | <b>Monarch<br/>Manor</b> | <b>Household<br/>Hazardous<br/>Materials</b> | <b>Total<br/>Nonmajor<br/>Enterprise<br/>Funds</b> |
|--|---|-----------------------------|-------------------------|---------------------------|---------------------------------------|--------------------------|--|--|
| <b>ASSETS</b>  |   |                             |                         |                           |                                       |                          |  |  |
| Current Assets                                       |   |                             |                         |                           |                                       |                          |  |  |
| Cash and cash equivalents                            | \$ 1,556,518  | \$ 581,919                  | \$ 1,675                | \$ 250,100                | \$ 500                                | \$ 82,190                | \$ 161,316                                   | \$ 2,634,218                                       |
| Restricted cash and cash equivalents                 | -   | -                           | 5,410                   | 218                       | 1,075                                 | 1,694                    | -  | 8,397  |
| Receivables (net of allowance<br>for uncollectibles) | -   | 22,993                      | 37,674                  | 75,337                    | 54,184                                | 51,420                   | 225,387                                      | 466,995  |
| Inventories and prepayments                          | 3,146   | 2,233                       | 313                     | 436                       | 1,946                                 | 258                      | 455  | 8,787  |
| Total current assets                                 | <u>1,559,664</u>  | <u>607,145</u>              | <u>45,072</u>           | <u>326,091</u>            | <u>57,705</u>                         | <u>135,562</u>           | <u>387,158</u>                               | <u>3,118,397</u>                                   |
| Noncurrent assets                                    |   |                             |                         |                           |                                       |                          |  |  |
| Restricted net pension asset                         | 9,874   | 41,205                      | 33,744                  | 39,275                    | 30,170                                | 39,041                   | 27,365                                       | 220,674  |
| Capital Assets                                       |   |                             |                         |                           |                                       |                          |  |  |
| Land improvements                                    | 123,092   | -                           | -                       | 3,227                     | -                                     | -                        | 53,875                                       | 180,194  |
| Buildings  | 1,592,302   | 3,040,305                   | 259,812                 | 299,604                   | -                                     | 953,822                  | 748,730                                      | 6,894,575  |
| Machinery, equipment and vehicles                    | 163,678   | 186,246                     | 52,658                  | 35,296                    | -                                     | 91,310                   | 176,358                                      | 705,546  |
| Less accumulated depreciation                        | <u>(1,473,590)</u>                                      | <u>(405,234)</u>            | <u>(122,450)</u>        | <u>(107,129)</u>          | <u>-</u>                              | <u>(79,576)</u>          | <u>(425,726)</u>                             | <u>(2,613,705)</u>                                 |
| Total capital assets - net                           | <u>405,482</u>  | <u>2,821,317</u>            | <u>190,020</u>          | <u>230,998</u>            | <u>-</u>                              | <u>965,556</u>           | <u>553,237</u>                               | <u>5,166,610</u>                                   |
| Total noncurrent assets                              | <u>415,356</u>  | <u>2,862,522</u>            | <u>223,764</u>          | <u>270,273</u>            | <u>30,170</u>                         | <u>1,004,597</u>         | <u>580,602</u>                               | <u>5,387,284</u>                                   |
| Total Assets   | <u>1,975,020</u>  | <u>3,469,667</u>            | <u>268,836</u>          | <u>596,364</u>            | <u>87,875</u>                         | <u>1,140,159</u>         | <u>967,760</u>                               | <u>8,505,681</u>                                   |
| <b>DEFERRED OUTFLOWS<br/>OF RESOURCES</b>            |   |                             |                         |                           |                                       |                          |  |  |
| Deferred outflows of resources                       | 9,905   | 41,860                      | 33,083                  | 40,811                    | 30,299                                | 41,567                   | 27,979                                       | 225,504  |
| Total Deferred Outflows of<br>Resources              | <u>9,905</u>  | <u>41,860</u>               | <u>33,083</u>           | <u>40,811</u>             | <u>30,299</u>                         | <u>41,567</u>            | <u>27,979</u>                                | <u>225,504</u>                                     |
| <b>LIABILITIES</b>                                   |   |                             |                         |                           |                                       |                          |  |  |
| Current Liabilities                                  |   |                             |                         |                           |                                       |                          |  |  |
| Accounts payable and other<br>current liabilities    | 44,937  | 32,540                      | 4,504                   | 9,755                     | 5,091                                 | 7,726                    | 18,949                                       | 123,502  |
| Other liabilities payable from restricted assets     | -   | -                           | 5,410                   | 218                       | 1,075                                 | 1,694                    | -  | 8,397  |
| Due to other funds                                   | -   | -                           | 27,594                  | 11,118                    | 88,979                                | 29,638                   | -  | 157,329  |
| Accrued interest                                     | -   | 22,332                      | -                       | -                         | -                                     | -                        | -  | 22,332   |
| Current portion of bonds and<br>notes payable        | -   | 108,785                     | -                       | -                         | -                                     | -                        | -  | 108,785  |
| Compensated absences                                 | 705   | 7,053                       | 9,541                   | 15,118                    | 8,122                                 | 11,988                   | 2,758  | 55,285   |
| Total current liabilities                            | <u>45,642</u>   | <u>170,710</u>              | <u>47,049</u>           | <u>36,209</u>             | <u>103,267</u>                        | <u>51,046</u>            | <u>21,707</u>                                | <u>475,630</u>                                     |

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

December 31, 2015

|  | <b>Robert G.<br/>Carroll<br/>Heights<br/>Apartments</b> | <b>Hillview<br/>Terrace</b> | <b>Regent<br/>Manor</b> | <b>Maplewood<br/>CBRF</b> | <b>Ravenwood<br/>Nursing<br/>Home</b> | <b>Monarch<br/>Manor</b> | <b>Household<br/>Hazardous<br/>Materials</b> | <b>Total<br/>Nonmajor<br/>Enterprise<br/>Funds</b> |
|--|---|-----------------------------|-------------------------|---------------------------|---------------------------------------|--------------------------|--|--|
| <b>LIABILITIES (CONTINUED)</b>           |   |                             |                         |                           |                                       |                          |  |  |
| Noncurrent liabilities                   |   |                             |                         |                           |                                       |                          |  |  |
| Advances from other funds                | -   | -                           | 162,451                 | 177,040                   | -                                     | 727,802                  | -  | 1,067,293  |
| Bonds and notes payable                  | -   | 1,767,990                   | -                       | -                         | -                                     | -                        | -  | 1,767,990  |
| Total noncurrent liabilities             | <u>-</u>  | <u>1,767,990</u>            | <u>162,451</u>          | <u>177,040</u>            | <u>-</u>                              | <u>727,802</u>           | <u>-</u>                                     | <u>2,835,283</u>                                   |
| Total Liabilities                        | <u>45,642</u>   | <u>1,938,700</u>            | <u>209,500</u>          | <u>213,249</u>            | <u>103,267</u>                        | <u>778,848</u>           | <u>21,707</u>                                | <u>3,310,913</u>                                   |
| <b>DEFERRED INFLOWS<br/>OF RESOURCES</b> |   |                             |                         |                           |                                       |                          |  |  |
| Subsequent year property tax levy        | -   | -                           | -                       | -                         | -                                     | -                        | 116,100                                      | 116,100  |
| Total Deferred Inflows of<br>Resources   | <u>-</u>  | <u>-</u>                    | <u>-</u>                | <u>-</u>                  | <u>-</u>                              | <u>-</u>                 | <u>116,100</u>                               | <u>116,100</u>                                     |
| <b>NET POSITION</b>                      |   |                             |                         |                           |                                       |                          |  |  |
| Net investment in capital assets         | 405,482   | 944,542                     | 190,020                 | 230,998                   | -                                     | 965,556                  | 553,237                                      | 3,289,835  |
| Restricted                               | 9,874   | 41,205                      | 33,744                  | 39,275                    | 30,170                                | 39,041                   | 27,365                                       | 220,674  |
| Unrestricted (deficit)                   | 1,523,927   | 587,080                     | (131,345)               | 153,653                   | (15,263)                              | (601,719)                | 277,330                                      | 1,793,663  |
| Total Net Position                       | <u>\$ 1,939,283</u>                                     | <u>\$ 1,572,827</u>         | <u>\$ 92,419</u>        | <u>\$ 423,926</u>         | <u>\$ 14,907</u>                      | <u>\$ 402,878</u>        | <u>\$ 857,932</u>                            | <u>\$ 5,304,172</u>                                |

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

Year Ended December 31, 2015

|   | <b>Robert G.<br/>Carroll<br/>Heights<br/>Apartments</b> | <b>Hillview<br/>Terrace</b> | <b>Regent<br/>Manor</b> | <b>Maplewood<br/>CBRF</b> | <b>Ravenwood<br/>Nursing<br/>Home</b> | <b>Monarch<br/>Manor</b> | <b>Household<br/>Hazardous<br/>Materials</b> | <b>Total<br/>Nonmajor<br/>Enterprise<br/>Funds</b> |
|---|---|-----------------------------|-------------------------|---------------------------|---------------------------------------|--------------------------|--|--|
| <b>OPERATING REVENUES</b>                                   |   |                             |                         |                           |                                       |                          |  |  |
| Public charges for services                                 | \$ 374,860  | \$ 1,006,898                | \$ 464,028              | \$ 787,834                | \$ 649,084                            | \$ 626,533               | \$ 95,362                                    | \$ 4,004,599                                       |
| Intergovernmental grants and fees                           | -   | -                           | -                       | -                         | -                                     | -                        | 220,155                                      | 220,155  |
| Miscellaneous revenues                                      | 7,421   | 571                         | -                       | -                         | -                                     | -                        | 382  | 8,374  |
| Total operating revenues                                    | <u>382,281</u>  | <u>1,007,469</u>            | <u>464,028</u>          | <u>787,834</u>            | <u>649,084</u>                        | <u>626,533</u>           | <u>315,899</u>                               | <u>4,233,128</u>                                   |
| <b>OPERATING EXPENSES</b>                                   |   |                             |                         |                           |                                       |                          |  |  |
| Personnel services  | 169,783   | 493,653                     | 435,064                 | 493,211                   | 599,168                               | 421,730                  | 255,610                                      | 2,868,219  |
| Contractual services  | 8,868   | 97,252                      | 970                     | 948                       | 33,779                                | 4,552                    | 166,078                                      | 312,447  |
| General and administrative services                         | 2,701   | 23,751                      | 10,818                  | 69,741                    | 82,487                                | 8,322                    | 39,279                                       | 237,099  |
| Materials and supplies                                      | 19,175  | 40,035                      | 10,362                  | 31,323                    | 3,447                                 | 26,645                   | 14,734                                       | 145,721  |
| Utilities   | 55,841  | 40,840                      | 5,648                   | 11,350                    | 14,686                                | 8,132                    | 10,748                                       | 147,245  |
| Depreciation  | 63,464  | 100,637                     | 12,383                  | 13,429                    | -                                     | 42,876                   | 32,524                                       | 265,313  |
| Other services and charges                                  | 23,347  | 15,544                      | 8,717                   | 33,641                    | 36,595                                | 14,076                   | 1,986  | 133,906  |
| Total operating expenses                                    | <u>343,179</u>  | <u>811,712</u>              | <u>483,962</u>          | <u>653,643</u>            | <u>770,162</u>                        | <u>526,333</u>           | <u>520,959</u>                               | <u>4,109,950</u>                                   |
| Operating income (loss)                                     | <u>39,102</u>   | <u>195,757</u>              | <u>(19,934)</u>         | <u>134,191</u>            | <u>(121,078)</u>                      | <u>100,200</u>           | <u>(205,060)</u>                             | <u>123,178</u>                                     |
| <b>NONOPERATING REVENUES (EXPENSES)</b>                     |   |                             |                         |                           |                                       |                          |  |  |
| Property taxes  | -   | -                           | -                       | -                         | -                                     | -                        | 131,700                                      | 131,700  |
| Investment earnings   | -   | -                           | 1                       | 2                         | -                                     | 2                        | -  | 5  |
| Interest expense  | -   | (91,220)                    | (8,986)                 | (9,696)                   | -                                     | (27,056)                 | -  | (136,958)  |
| Amortization of debt (discount) or premium                  | -   | (1,215)                     | -                       | -                         | -                                     | -                        | -  | (1,215)  |
| Rebates   | -   | 29,801                      | -                       | -                         | -                                     | -                        | -  | 29,801   |
| Gain (Loss) on disposal of property and equipment           | -   | -                           | -                       | (313)                     | -                                     | -                        | -  | (313)  |
| Total nonoperating revenues (expenses)                      | <u>-</u>  | <u>(62,634)</u>             | <u>(8,985)</u>          | <u>(10,007)</u>           | <u>-</u>                              | <u>(27,054)</u>          | <u>131,700</u>                               | <u>23,020</u>                                      |
| Income (loss) before transfers<br>and capital contributions | <u>39,102</u>   | <u>133,123</u>              | <u>(28,919)</u>         | <u>124,184</u>            | <u>(121,078)</u>                      | <u>73,146</u>            | <u>(73,360)</u>                              | <u>146,198</u>                                     |
| Transfers in  | 1,500   | 4,375                       | -                       | 750                       | -                                     | 1,250                    | 3,000  | 10,875   |
| Transfers out   | -   | -                           | -                       | -                         | -                                     | -                        | (15,700)                                     | (15,700)   |
| <b>CHANGE IN NET POSITION</b>                               | <u>40,602</u>   | <u>137,498</u>              | <u>(28,919)</u>         | <u>124,934</u>            | <u>(121,078)</u>                      | <u>74,396</u>            | <u>(86,060)</u>                              | <u>141,373</u>                                     |
| <b>NET POSITION, BEGINNING (as restated)</b>                | <u>1,898,681</u>  | <u>1,435,329</u>            | <u>121,338</u>          | <u>298,992</u>            | <u>135,985</u>                        | <u>328,482</u>           | <u>943,992</u>                               | <u>5,162,799</u>                                   |
| <b>NET POSITION, ENDING</b>                                 | <u>\$ 1,939,283</u>                                     | <u>\$ 1,572,827</u>         | <u>\$ 92,419</u>        | <u>\$ 423,926</u>         | <u>\$ 14,907</u>                      | <u>\$ 402,878</u>        | <u>\$ 857,932</u>                            | <u>\$ 5,304,172</u>                                |

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

**Year Ended December 31, 2015**

|   | <b>Robert G.<br/>Carroll<br/>Heights<br/>Apartments</b> | <b>Hillview<br/>Terrace</b> | <b>Regent<br/>Manor</b> | <b>Maplewood<br/>CBRF</b> | <b>Ravenwood<br/>Nursing<br/>Home</b> | <b>Monarch<br/>Manor</b> | <b>Household<br/>Hazardous<br/>Materials</b> | <b>Total<br/>Nonmajor<br/>Enterprise<br/>Funds</b> |
|---|---|-----------------------------|-------------------------|---------------------------|---------------------------------------|--------------------------|--|--|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                     |   |                             |                         |                           |                                       |                          |  |  |
| Receipts from customers and users                               | \$ 383,824  | \$ 1,007,735                | \$ 469,761              | \$ 775,796                | \$ 628,949                            | \$ 627,717               | \$ 93,289                                    | \$ 3,987,071                                       |
| Receipts from cash contributions                                | -   | -                           | -                       | -                         | -                                     | -                        | 382  | 382  |
| Receipts from intergovernmental grants and fees                 | -   | -                           | -                       | -                         | -                                     | -                        | 221,726                                      | 221,726  |
| Payments to suppliers and providers                             | (104,424)   | (194,536)                   | (29,502)                | (120,603)                 | (155,731)                             | (50,890)                 | (225,774)                                    | (881,460)  |
| Payments to employees for salaries and benefits                 | (81,027)  | (502,206)                   | (445,445)               | (500,805)                 | (611,251)                             | (432,656)                | (252,804)                                    | (2,826,194)  |
| Payments for interfund services used                            | (99,354)  | (24,519)                    | (7,006)                 | (26,254)                  | (15,550)                              | (10,792)                 | (16,495)                                     | (199,970)  |
| Net cash provided by (used for) operating activities            | <u>99,019</u>   | <u>286,474</u>              | <u>(12,192)</u>         | <u>128,134</u>            | <u>(153,583)</u>                      | <u>133,379</u>           | <u>(179,676)</u>                             | <u>301,555</u>                                     |
| <b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>         |   |                             |                         |                           |                                       |                          |  |  |
| Transfers to other funds  | -   | -                           | -                       | -                         | -                                     | -                        | (15,700)                                     | (15,700)   |
| Transfers from other funds                                      | 1,500   | 4,375                       | -                       | 750                       | -                                     | 1,250                    | 3,000  | 10,875   |
| Proceeds from due to other funds                                | -   | -                           | 16,228                  | -                         | 88,338                                | -                        | -  | 104,566  |
| Receipts from property taxes                                    | -   | -                           | -                       | -                         | -                                     | -                        | 131,700                                      | 131,700  |
| Net cash provided by non-capital financing activities           | <u>1,500</u>  | <u>4,375</u>                | <u>16,228</u>           | <u>750</u>                | <u>88,338</u>                         | <u>1,250</u>             | <u>119,000</u>                               | <u>231,441</u>                                     |
| <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b> |   |                             |                         |                           |                                       |                          |  |  |
| Acquisition and construction of capital assets                  | (7,122)   | -                           | (155)                   | (999)                     | -                                     | (40,104)                 | -  | (48,380)   |
| Rebates   | -   | 29,801                      | -                       | -                         | -                                     | -                        | -  | 29,801   |
| Payment on advance from other funds                             | -   | -                           | (10,813)                | (10,578)                  | -                                     | (28,620)                 | -  | (50,011)   |
| Principal paid on long-term debt                                | -   | (105,000)                   | -                       | -                         | -                                     | -                        | -  | (105,000)  |
| Interest  | -   | (91,851)                    | (8,986)                 | (9,696)                   | -                                     | (27,056)                 | -  | (137,589)  |
| Net cash used for capital and related financing activities      | <u>(7,122)</u>  | <u>(167,050)</u>            | <u>(19,954)</u>         | <u>(21,273)</u>           | <u>-</u>                              | <u>(95,780)</u>          | <u>-</u>                                     | <u>(311,179)</u>                                   |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                     |   |                             |                         |                           |                                       |                          |  |  |
| Interest on investments   | -   | -                           | 1                       | 2                         | -                                     | 2                        | -  | 5  |
| Net cash provided by investing activities                       | <u>-</u>  | <u>-</u>                    | <u>1</u>                | <u>2</u>                  | <u>-</u>                              | <u>2</u>                 | <u>-</u>                                     | <u>5</u>   |
| <b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>     | <b>93,397</b>   | <b>123,799</b>              | <b>(15,917)</b>         | <b>107,613</b>            | <b>(65,245)</b>                       | <b>38,851</b>            | <b>(60,676)</b>                              | <b>221,822</b>                                     |
| <b>CASH AND CASH EQUIVALENTS, BEGINNING</b>                     | <b>1,463,121</b>  | <b>458,120</b>              | <b>23,002</b>           | <b>142,705</b>            | <b>66,820</b>                         | <b>45,033</b>            | <b>221,992</b>                               | <b>2,420,793</b>                                   |
| <b>CASH AND CASH EQUIVALENTS, ENDING</b>                        | <b><u>\$ 1,556,518</u></b>                              | <b><u>\$ 581,919</u></b>    | <b><u>\$ 7,085</u></b>  | <b><u>\$ 250,318</u></b>  | <b><u>\$ 1,575</u></b>                | <b><u>\$ 83,884</u></b>  | <b><u>\$ 161,316</u></b>                     | <b><u>\$ 2,642,615</u></b>                         |

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

**Year Ended December 31, 2015**

|  | <b>Robert G.<br/>Carroll<br/>Heights<br/>Apartments</b> | <b>Hillview<br/>Terrace</b> | <b>Regent<br/>Manor</b> | <b>Maplewood<br/>CBRF</b> | <b>Ravenwood<br/>Nursing<br/>Home</b> | <b>Monarch<br/>Manor</b> | <b>Household<br/>Hazardous<br/>Materials</b> | <b>Total<br/>Nonmajor<br/>Enterprise<br/>Funds</b> |
|--|---|-----------------------------|-------------------------|---------------------------|---------------------------------------|--------------------------|--|--|
| <b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET<br/>CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES</b>                 |   |                             |                         |                           |                                       |                          |  |  |
| Operating income (loss)  | \$ 39,102   | \$ 195,757                  | \$ (19,934)             | \$ 134,191                | \$ (121,078)                          | \$ 100,200               | \$ (205,060)                                 | \$ 123,178   |
| <b>Adjustments to reconcile operating income (loss) to net cash provided<br/>(used for) operating activities</b>             |   |                             |                         |                           |                                       |                          |  |  |
| Depreciation expense   | 63,464  | 100,637                     | 12,383                  | 13,429                    | -                                     | 42,876                   | 32,524                                       | 265,313  |
| (Increase) Decrease receivables  | -   | (734)                       | 3,197                   | (11,768)                  | (21,019)                              | 2,105                    | (502)  | (28,721)   |
| (Increase) Decrease inventories and prepayments  | (787)   | (285)                       | 172                     | (118)                     | (1,946)                               | (34)                     | (455)  | (3,453)  |
| (Increase) Decrease pension related amounts  | 47  | (323)                       | 933                     | (1,218)                   | 114                                   | (2,212)                  | (394)  | (3,053)  |
| Increase (Decrease) accounts payable and other current liabilities   | (2,545)   | (9,231)                     | (8,409)                 | (8,769)                   | (5,970)                               | (11,833)                 | (5,356)                                      | (52,113)   |
| Increase (Decrease) due to other funds   | -   | (1,566)                     | -                       | -                         | 641                                   | -                        | -  | (925)  |
| Increase (Decrease) compensated absences   | (262)   | 2,219                       | (534)                   | 2,387                     | (4,325)                               | 2,277                    | (433)  | 1,329  |
| Total adjustments  | 59,917  | 90,717                      | 7,742                   | (6,057)                   | (32,505)                              | 33,179                   | 25,384                                       | 178,377  |
| <b>Net cash flows provided by (used for) operating activities</b>  | <b>\$ 99,019</b>  | <b>\$ 286,474</b>           | <b>\$ (12,192)</b>      | <b>\$ 128,134</b>         | <b>\$ (153,583)</b>                   | <b>\$ 133,379</b>        | <b>\$ (179,676)</b>                          | <b>\$ 301,555</b>                                  |
| <b>NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:</b>   |   |                             |                         |                           |                                       |                          |  |  |
| None   |   |                             |                         |                           |                                       |                          |  |  |
| <b>RECONCILIATION OF CASH AND CASH EQUIVALENTS<br/>PER COMBINED STATEMENT OF CASH FLOWS<br/>TO STATEMENT OF NET POSITION</b> |   |                             |                         |                           |                                       |                          |  |  |
| Unrestricted, January 1, 2015  | \$ 1,463,121  | \$ 458,120                  | \$ 20,128               | \$ 142,217                | \$ 66,629                             | \$ 42,418                | \$ 221,992                                   | \$ 2,414,625                                       |
| Restricted, January 1, 2015  | -   | -                           | 2,874                   | 488                       | 191                                   | 2,615                    | -  | 6,168  |
| Total  | 1,463,121   | 458,120                     | 23,002                  | 142,705                   | 66,820                                | 45,033                   | 221,992                                      | 2,420,793  |
| Net increase (decrease) in cash and<br>cash equivalents  | 93,397  | 123,799                     | (15,917)                | 107,613                   | (65,245)                              | 38,851                   | (60,676)                                     | 221,822  |
| Total  | <b>\$ 1,556,518</b>                                     | <b>\$ 581,919</b>           | <b>\$ 7,085</b>         | <b>\$ 250,318</b>         | <b>\$ 1,575</b>                       | <b>\$ 83,884</b>         | <b>\$ 161,316</b>                            | <b>\$ 2,642,615</b>                                |
| Unrestricted, December 31, 2015  | \$ 1,556,518  | \$ 581,919                  | \$ 1,675                | \$ 250,100                | \$ 500                                | \$ 82,190                | \$ 161,316                                   | \$ 2,634,218                                       |
| Restricted, December 31, 2015  | -   | -                           | 5,410                   | 218                       | 1,075                                 | 1,694                    | -  | 8,397  |
| Total  | <b>\$ 1,556,518</b>                                     | <b>\$ 581,919</b>           | <b>\$ 7,085</b>         | <b>\$ 250,318</b>         | <b>\$ 1,575</b>                       | <b>\$ 83,884</b>         | <b>\$ 161,316</b>                            | <b>\$ 2,642,615</b>                                |

## ***INTERNAL SERVICE FUNDS***

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**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, 2015

|  | <b>County<br/>Highway</b> | <b>Workers<br/>Compensation<br/>Self<br/>Insurance</b> | <b>Health<br/>Self<br/>Insurance</b> | <b>Liability<br/>Self<br/>Insurance</b> | <b>Total<br/>Internal<br/>Service<br/>Funds</b> |
|--|---------------------------|--|--------------------------------------|---|---|
| <b>ASSETS</b>  |                           |  |                                      |   |   |
| Current Assets                                       |                           |  |                                      |   |   |
| Cash and cash equivalents                            | \$ 1,233,777              | \$ 712,795   | \$ 7,417,094                         | \$ 398,777                              | \$ 9,762,443                                    |
| Restricted investments:                              |                           |  |                                      |   |   |
| Retention deposit in WMMIC                           | -                         | -  | -                                    | 298,733                                 | 298,733   |
| Receivables (net of allowance<br>for uncollectibles) | 4,071,561                 | 104,885  | 573,333                              | 93,334                                  | 4,843,113                                       |
| Due from other funds                                 | -                         | 205,334  | -                                    | -                                       | 205,334   |
| Inventories and prepayments                          | 1,338,633                 | 90,831   | -                                    | -                                       | 1,429,464                                       |
| Total current assets                                 | <u>6,643,971</u>          | <u>1,113,845</u>                                       | <u>7,990,427</u>                     | <u>790,844</u>                          | <u>16,539,087</u>                               |
| Noncurrent Assets                                    |                           |  |                                      |   |   |
| Other assets   | 5,490                     | -  | -                                    | -                                       | 5,490   |
| Deposit in WMMIC                                     | -                         | -  | -                                    | 685,036                                 | 685,036   |
| Restricted net pension asset                         | 534,697                   | -  | -                                    | -                                       | 534,697   |
| Capital Assets:                                      |                           |  |                                      |   |   |
| Land   | 3,198,222                 | -  | -                                    | -                                       | 3,198,222                                       |
| Land improvements                                    | 1,106,723                 | -  | -                                    | -                                       | 1,106,723                                       |
| Buildings  | 4,945,561                 | -  | -                                    | -                                       | 4,945,561                                       |
| Machinery, equipment, and vehicles                   | 15,674,504                | -  | -                                    | -                                       | 15,674,504                                      |
| Infrastructure                                       | 104,207,898               | -  | -                                    | -                                       | 104,207,898                                     |
| Construction in progress                             | 977,263                   | -  | -                                    | -                                       | 977,263   |
| Less accumulated depreciation                        | (60,015,304)              | -  | -                                    | -                                       | (60,015,304)                                    |
| Capital assets - net                                 | <u>70,094,867</u>         | <u>-</u>   | <u>-</u>                             | <u>-</u>                                | <u>70,094,867</u>                               |
| Total noncurrent assets                              | <u>70,635,054</u>         | <u>-</u>   | <u>-</u>                             | <u>685,036</u>                          | <u>71,320,090</u>                               |
| Total Assets   | <u>77,279,025</u>         | <u>1,113,845</u>                                       | <u>7,990,427</u>                     | <u>1,475,880</u>                        | <u>87,859,177</u>                               |
| <b>DEFERRED OUTFLOWS<br/>OF RESOURCES</b>            |                           |  |                                      |   |   |
| Deferred outflows of resources                       | 536,571                   | -  | -                                    | -                                       | 536,571   |
| Total Deferred Outflows of<br>Resources              | <u>536,571</u>            | <u>-</u>   | <u>-</u>                             | <u>-</u>                                | <u>536,571</u>                                  |
| <b>LIABILITIES</b>                                   |                           |  |                                      |   |   |
| Current liabilities                                  |                           |  |                                      |   |   |
| Accounts payable and other current liabilities       | 856,564                   | -  | 124,622                              | -                                       | 981,186   |
| Claims payable                                       | -                         | 310,219  | 1,312,221                            | 516,057                                 | 2,138,497                                       |
| Due to other funds                                   | 4,836                     | -  | -                                    | -                                       | 4,836   |
| Unearned revenues                                    | 9,059                     | -  | -                                    | -                                       | 9,059   |
| Compensated absences                                 | 204,713                   | -  | -                                    | -                                       | 204,713   |
| Total current liabilities                            | <u>1,075,172</u>          | <u>310,219</u>   | <u>1,436,843</u>                     | <u>516,057</u>                          | <u>3,338,291</u>                                |
| Noncurrent liabilities                               |                           |  |                                      |   |   |
| Post employment benefit obligations                  | -                         | -  | 1,319,912                            | -                                       | 1,319,912                                       |
| Total Liabilities                                    | <u>1,075,172</u>          | <u>310,219</u>   | <u>2,756,755</u>                     | <u>516,057</u>                          | <u>4,658,203</u>                                |
| <b>DEFERRED INFLOWS<br/>OF RESOURCES</b>             |                           |  |                                      |   |   |
| Subsequent year property tax levy                    | 3,160,421                 | -  | -                                    | -                                       | 3,160,421                                       |
| Total Deferred Inflows of<br>Resources               | <u>3,160,421</u>          | <u>-</u>   | <u>-</u>                             | <u>-</u>                                | <u>3,160,421</u>                                |
| <b>NET POSITION</b>                                  |                           |  |                                      |   |   |
| Net investment in capital assets                     | 70,094,867                | -  | -                                    | -                                       | 70,094,867                                      |
| Restricted   | 534,697                   | -  | -                                    | -                                       | 534,697   |
| Unrestricted   | 2,950,439                 | 803,626  | 5,233,672                            | 959,823                                 | 9,947,560                                       |
| Total Net Position                                   | <u>\$ 73,580,003</u>      | <u>\$ 803,626</u>                                      | <u>\$ 5,233,672</u>                  | <u>\$ 959,823</u>                       | <u>\$ 80,577,124</u>                            |

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

**Year Ended December 31, 2015**

|   | <b>County<br/>Highway</b> | <b>Workers<br/>Compensation<br/>Self<br/>Insurance</b> | <b>Health<br/>Self<br/>Insurance</b> | <b>Liability<br/>Self<br/>Insurance</b> | <b>Total<br/>Internal Service<br/>Funds</b> |
|---|---------------------------|--|--------------------------------------|---|---|
| <b>OPERATING REVENUES</b>                                   |                           |  |                                      |   |   |
| Charges for services  | \$ 3,543,734              | \$ -   | \$ 2,179,783                         | \$ -                                    | \$ 5,723,517                                |
| Interdepartmental revenues                                  | -                         | 492,365  | 15,003,987                           | 169,887                                 | 15,666,239                                  |
| Miscellaneous revenues                                      | 24,350                    | -  | -                                    | 93,334                                  | 117,684                                     |
| Total operating revenues                                    | <u>3,568,084</u>          | <u>492,365</u>   | <u>17,183,770</u>                    | <u>263,221</u>                          | <u>21,507,440</u>                           |
| <b>OPERATING EXPENSES</b>                                   |                           |  |                                      |   |   |
| Construction and maintenance                                | 6,111,244                 | -  | -                                    | -                                       | 6,111,244                                   |
| General and administrative services                         | 580,737                   | 165,470  | 1,854,749                            | 170,399                                 | 2,771,355                                   |
| Post employment benefit                                     | -                         | -  | 142,753                              | -                                       | 142,753                                     |
| Claims  | -                         | 326,895  | 16,064,002                           | (126,308)                               | 16,264,589                                  |
| Depreciation  | 3,761,369                 | -  | -                                    | -                                       | 3,761,369                                   |
| Total operating expenses                                    | <u>10,453,350</u>         | <u>492,365</u>   | <u>18,061,504</u>                    | <u>44,091</u>                           | <u>29,051,310</u>                           |
| Operating income (loss)                                     | <u>(6,885,266)</u>        | <u>-</u>   | <u>(877,734)</u>                     | <u>219,130</u>                          | <u>(7,543,870)</u>                          |
| <b>NONOPERATING REVENUES</b>                                |                           |  |                                      |   |   |
| Property taxes  | 2,766,831                 | -  | -                                    | -                                       | 2,766,831                                   |
| Intergovernmental revenues                                  | 1,595,647                 | -  | -                                    | -                                       | 1,595,647                                   |
| Investment earnings   | -                         | -  | 11,486                               | 8,142                                   | 19,628                                      |
| Gain (Loss) on disposal of property and equipment           | (559,662)                 | -  | -                                    | -                                       | (559,662)                                   |
| Total nonoperating revenues                                 | <u>3,802,816</u>          | <u>-</u>   | <u>11,486</u>                        | <u>8,142</u>                            | <u>3,822,444</u>                            |
| Income (loss) before transfers<br>and capital contributions | <u>(3,082,450)</u>        | <u>-</u>   | <u>(866,248)</u>                     | <u>227,272</u>                          | <u>(3,721,426)</u>                          |
| Transfers in  | 2,661,812                 | -  | -                                    | -                                       | 2,661,812                                   |
| Transfers out   | -                         | -  | (849,936)                            | -                                       | (849,936)                                   |
| Capital contributions                                       | 926,473                   | -  | -                                    | -                                       | 926,473                                     |
| <b>CHANGE IN NET POSITION</b>                               | <u>505,835</u>            | <u>-</u>   | <u>(1,716,184)</u>                   | <u>227,272</u>                          | <u>(983,077)</u>                            |
| <b>NET POSITION, BEGINNING</b>                              | <u>73,074,168</u>         | <u>803,626</u>   | <u>6,949,856</u>                     | <u>732,551</u>                          | <u>81,560,201</u>                           |
| <b>NET POSITION, ENDING</b>                                 | <u>\$ 73,580,003</u>      | <u>\$ 803,626</u>                                      | <u>\$ 5,233,672</u>                  | <u>\$ 959,823</u>                       | <u>\$ 80,577,124</u>                        |

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

**Year Ended December 31, 2015**

|  | <b>County<br/>Highway</b>  | <b>Workers<br/>Compensation<br/>Self<br/>Insurance</b> | <b>Health<br/>Self<br/>Insurance</b> | <b>Liability<br/>Self<br/>Insurance</b> | <b>Total<br/>Internal Service<br/>Funds</b> |
|--|----------------------------|--|--------------------------------------|---|---|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                      |                            |  |                                      |   |   |
| Receipts from customers and users                                | \$ 3,831,654               | \$ -   | \$ 2,179,783                         | \$ -                                    | \$ 6,011,437                                |
| Receipts from interfund services provided                        | -                          | 421,037  | 15,003,987                           | 169,887                                 | 15,594,911                                  |
| Other operating cash receipts                                    | 24,350                     | -  | -                                    | 83,457                                  | 107,807                                     |
| Payments to suppliers and providers                              | (2,260,371)                | (511,868)  | (18,439,293)                         | (226,450)                               | (21,437,982)                                |
| Payments to employees for salaries and benefits                  | (4,321,721)                | -  | -                                    | -                                       | (4,321,721)                                 |
| Payments for interfund services used                             | (230,292)                  | -  | -                                    | -                                       | (230,292)                                   |
| Net cash provided by (used for) operating activities             | <u>(2,956,380)</u>         | <u>(90,831)</u>  | <u>(1,255,523)</u>                   | <u>26,894</u>                           | <u>(4,275,840)</u>                          |
| <b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>          |                            |  |                                      |   |   |
| Transfer to other funds  | -                          | -  | (849,936)                            | -                                       | (849,936)                                   |
| Transfer from other funds  | 58,250                     | -  | -                                    | -                                       | 58,250                                      |
| Federal and state aid received                                   | 1,595,647                  | -  | -                                    | -                                       | 1,595,647                                   |
| Receipts from property taxes                                     | 2,766,831                  | -  | -                                    | -                                       | 2,766,831                                   |
| Net cash provided by (used for) non-capital financing activities | <u>4,420,728</u>           | <u>-</u>   | <u>(849,936)</u>                     | <u>-</u>                                | <u>3,570,792</u>                            |
| <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>  |                            |  |                                      |   |   |
| Acquisition and construction of capital assets                   | (4,717,012)                | -  | -                                    | -                                       | (4,717,012)                                 |
| Transfers from other funds                                       | 2,603,562                  | -  | -                                    | -                                       | 2,603,562                                   |
| Proceeds from sales of capital assets                            | 104,500                    | -  | -                                    | -                                       | 104,500                                     |
| Federal and state aid received                                   | 926,473                    | -  | -                                    | -                                       | 926,473                                     |
| Net cash used for capital and related financing activities       | <u>(1,082,477)</u>         | <u>-</u>   | <u>-</u>                             | <u>-</u>                                | <u>(1,082,477)</u>                          |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                      |                            |  |                                      |   |   |
| Interest on investments  | -                          | -  | 11,486                               | 8,142                                   | 19,628                                      |
| Net cash provided by investing activities                        | <u>-</u>                   | <u>-</u>   | <u>11,486</u>                        | <u>8,142</u>                            | <u>19,628</u>                               |
| <b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>      | <b>381,871</b>             | <b>(90,831)</b>  | <b>(2,093,973)</b>                   | <b>35,036</b>                           | <b>(1,767,897)</b>                          |
| <b>CASH AND CASH EQUIVALENTS, BEGINNING</b>                      | <b>851,906</b>             | <b>803,626</b>   | <b>9,511,067</b>                     | <b>363,741</b>                          | <b>11,530,340</b>                           |
| <b>CASH AND CASH EQUIVALENTS, ENDING</b>                         | <b><u>\$ 1,233,777</u></b> | <b><u>\$ 712,795</u></b>                               | <b><u>\$ 7,417,094</u></b>           | <b><u>\$ 398,777</u></b>                | <b><u>\$ 9,762,443</u></b>                  |

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

**Year Ended December 31, 2015**

|  | <u>County<br/>Highway</u> | <u>Workers<br/>Compensation<br/>Self<br/>Insurance</u> | <u>Health<br/>Self<br/>Insurance</u> | <u>Liability<br/>Self<br/>Insurance</u> | <u>Total<br/>Internal Service<br/>Funds</u> |
|--|---------------------------|--|--------------------------------------|---|---|
| <b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH<br/>PROVIDED (USED FOR) OPERATING ACTIVITIES</b>            |                           |  |                                      |   |   |
| Operating income (loss)  | \$ (6,885,266)            | \$ -   | \$ (877,734)                         | \$ 219,130                              | \$ (7,543,870)                              |
| <b>Adjustments to reconcile operating income (loss) to net cash<br/>provided by (used for) operating activities:</b> |                           |  |                                      |   |   |
| Depreciation expense   | 3,761,369                 | -  | -                                    | -                                       | 3,761,369                                   |
| (Increase) Decrease receivables  | 278,861                   | (4,562)  | (356,553)                            | (9,877)                                 | (92,131)                                    |
| (Increase) Decrease due from other funds   | -                         | (66,766)   | -                                    | -                                       | (66,766)                                    |
| (Increase) Decrease inventories and prepayments  | (213,910)                 | (90,831)   | -                                    | -                                       | (304,741)                                   |
| (Increase) Decrease other assets   | 38,738                    | -  | -                                    | -                                       | 38,738                                      |
| (Increase) Decrease retention deposit  | -                         | -  | -                                    | (1,609)                                 | (1,609)                                     |
| (Increase) Decrease pension related amounts  | 2,433                     | -  | -                                    | -                                       | 2,433                                       |
| Increase (Decrease) claims payable   | -                         | 71,328   | (131,779)                            | (180,750)                               | (241,201)                                   |
| Increase (Decrease) accounts payable and other current liabilities   | 70,040                    | -  | (32,210)                             | -                                       | 37,830                                      |
| Increase (Decrease) due to other funds   | (6,690)                   | -  | -                                    | -                                       | (6,690)                                     |
| Increase (Decrease) compensated absences   | (11,014)                  | -  | -                                    | -                                       | (11,014)                                    |
| Increase (Decrease) other post employment benefit obligation   | -                         | -  | 142,753                              | -                                       | 142,753                                     |
| Increase (Decrease) unearned revenue   | 9,059                     | -  | -                                    | -                                       | 9,059                                       |
| Total adjustments  | <u>3,928,886</u>          | <u>(90,831)</u>  | <u>(377,789)</u>                     | <u>(192,236)</u>                        | <u>3,268,030</u>                            |
| <b>NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES</b>  | <u>\$ (2,956,380)</u>     | <u>\$ (90,831)</u>                                     | <u>\$ (1,255,523)</u>                | <u>\$ 26,894</u>                        | <u>\$ (4,275,840)</u>                       |

**NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:**

County Highway acquired capital assets during 2015 through accounts payable. \$467,367 of capital asset purchases remained in the outstanding accounts payable balance at year-end. County Highway also acquired a piece of equipment through a cash payment and \$21,709 noncash trade-in of equipment.

## ***AGENCY FUNDS***

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

**Inmate and Representative Payee**- 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 ASSETS AND LIABILITIES  
AGENCY FUNDS**

**DECEMBER 31, 2015**

|   | <b>Circuit<br/>Court</b> | <b>Inmate and<br/>Representative<br/>Payee</b> | <b>Metro<br/>Enforcement<br/>Group</b> | <b>Total<br/>Agency<br/>Funds</b> |
|---|--------------------------|--|--|-----------------------------------|
| <b>ASSETS</b>                                     |                          |  |  |                                   |
| Cash and investments                              | \$ 1,200,241             | \$ 30,940                                      | \$ 129,842                             | \$ 1,361,023                      |
| Receivables                                       | -                        | -  | 3,120                                  | 3,120                             |
| <b>TOTAL ASSETS</b>                               | <b>\$ 1,200,241</b>      | <b>\$ 30,940</b>                               | <b>\$ 132,962</b>                      | <b>\$ 1,364,143</b>               |
| <br><b>LIABILITIES</b>                            |                          |  |  |                                   |
| Accounts payable and<br>other current liabilities | \$ 1,200,241             | \$ 30,940                                      | \$ 132,962                             | \$ 1,364,143                      |
| <b>TOTAL LIABILITIES</b>                          | <b>\$ 1,200,241</b>      | <b>\$ 30,940</b>                               | <b>\$ 132,962</b>                      | <b>\$ 1,364,143</b>               |

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

**YEAR ENDED DECEMBER 31, 2015**

|   | <u>Balance<br/>January 1,<br/>2015</u> | <u>Additions</u>    | <u>Deductions</u>   | <u>Balance<br/>December 31,<br/>2015</u> |
|---|--|---------------------|---------------------|--|
| <b><u>CIRCUIT COURT</u></b>                     |  |                     |                     |  |
| <b>ASSETS</b>                                   |  |                     |                     |  |
| Cash and investments                            | \$ 575,950                             | \$ 9,185,890        | \$ 8,561,599        | \$ 1,200,241                             |
| <b>Total Assets</b>                             | <u>\$ 575,950</u>                      | <u>\$ 9,185,890</u> | <u>\$ 8,561,599</u> | <u>\$ 1,200,241</u>                      |
| <b>LIABILITIES</b>                              |  |                     |                     |  |
| Accounts payable and other current liabilities  | \$ 575,950                             | \$ 9,185,890        | \$ 8,561,599        | \$ 1,200,241                             |
| <b>Total Liabilities</b>                        | <u>\$ 575,950</u>                      | <u>\$ 9,185,890</u> | <u>\$ 8,561,599</u> | <u>\$ 1,200,241</u>                      |
| <b><u>INMATE &amp; REPRESENTATIVE PAYEE</u></b> |  |                     |                     |  |
| <b>ASSETS</b>                                   |  |                     |                     |  |
| Cash and investments                            | \$ 24,552                              | \$ 379,433          | \$ 373,045          | \$ 30,940                                |
| <b>Total Assets</b>                             | <u>\$ 24,552</u>                       | <u>\$ 379,433</u>   | <u>\$ 373,045</u>   | <u>\$ 30,940</u>                         |
| <b>LIABILITIES</b>                              |  |                     |                     |  |
| Accounts payable and other current liabilities  | \$ 24,552                              | \$ 379,433          | \$ 373,045          | \$ 30,940                                |
| <b>Total Liabilities</b>                        | <u>\$ 24,552</u>                       | <u>\$ 379,433</u>   | <u>\$ 373,045</u>   | <u>\$ 30,940</u>                         |
| <b><u>METRO ENFORCEMENT GROUP</u></b>           |  |                     |                     |  |
| <b>ASSETS</b>                                   |  |                     |                     |  |
| Cash and investments                            | \$ 111,262                             | \$ 147,294          | \$ 128,714          | \$ 129,842                               |
| Receivables                                     | -                                      | 3,120               | -                   | 3,120                                    |
| <b>Total Assets</b>                             | <u>\$ 111,262</u>                      | <u>\$ 150,414</u>   | <u>\$ 128,714</u>   | <u>\$ 132,962</u>                        |
| <b>LIABILITIES</b>                              |  |                     |                     |  |
| Accounts payable and other current liabilities  | \$ 111,262                             | 99,347              | 77,647              | \$ 132,962                               |
| <b>Total Liabilities</b>                        | <u>\$ 111,262</u>                      | <u>\$ 99,347</u>    | <u>\$ 77,647</u>    | <u>\$ 132,962</u>                        |

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

**YEAR ENDED DECEMBER 31, 2015**

|   | <u>Balance<br/>January 1,<br/>2015</u> | <u>Additions</u>    | <u>Deductions</u>   | <u>Balance<br/>December 31,<br/>2015</u> |
|---|--|---------------------|---------------------|--|
| <b><u>TOTAL - ALL AGENCY FUNDS</u></b>            |  |                     |                     |  |
| <b>ASSETS</b>                                     |  |                     |                     |  |
| Cash and investments                              | \$ 711,764                             | \$ 9,712,617        | \$ 9,063,358        | \$ 1,361,023                             |
| Receivables                                       | -                                      | 3,120               | -                   | 3,120                                    |
| <b>Total Assets</b>                               | <u>\$ 711,764</u>                      | <u>\$ 9,715,737</u> | <u>\$ 9,063,358</u> | <u>\$ 1,364,143</u>                      |
| <b>LIABILITIES</b>                                |  |                     |                     |  |
| Accounts payable and other<br>current liabilities | \$ 711,764                             | \$ 9,664,670        | \$ 9,012,291        | \$ 1,364,143                             |
| <b>Total Liabilities</b>                          | <u>\$ 711,764</u>                      | <u>\$ 9,664,670</u> | <u>\$ 9,012,291</u> | <u>\$ 1,364,143</u>                      |

# ***STATISTICAL SECTION***

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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.

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| <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>  |             |
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**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           |                       |                       |                       |                       |                       |                       |                       |                       |                       |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|   | 2006                  | 2007                  | 2008                  | 2009                  | 2010                  | 2011                  | 2012                  | 2013                  | 2014                  | 2015                  |
| Governmental activities                     |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Net investment in capital assets            | \$ 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         | \$ 83,871,162         |
| Restricted                                  | 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             | 14,500,096            |
| Unrestricted                                | 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            | 39,575,461            |
| Total governmental activities net position  | <u>\$ 117,690,727</u> | <u>\$ 122,399,912</u> | <u>\$ 125,339,426</u> | <u>\$ 124,355,410</u> | <u>\$ 124,414,668</u> | <u>\$ 131,763,614</u> | <u>\$ 131,841,479</u> | <u>\$ 127,050,066</u> | <u>\$ 124,583,997</u> | <u>\$ 137,946,719</u> |
| Business-type activities                    |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Net investment in capital assets            | \$ 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         | \$ 12,211,780         |
| Restricted                                  | 2,380,640             | 2,534,136             | -                     | -                     | -                     | -                     | -                     | -                     | -                     | 1,713,201             |
| Unrestricted                                | 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            | 11,705,372            |
| Total business-type activities net position | <u>\$ 23,338,836</u>  | <u>\$ 29,808,968</u>  | <u>\$ 19,747,133</u>  | <u>\$ 20,301,381</u>  | <u>\$ 20,722,055</u>  | <u>\$ 22,373,014</u>  | <u>\$ 24,292,824</u>  | <u>\$ 23,942,272</u>  | <u>\$ 22,160,424</u>  | <u>\$ 25,630,353</u>  |
| Primary government                          |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Net investment in capital assets            | \$ 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         | \$ 96,082,942         |
| Restricted                                  | 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             | 16,213,297            |
| Unrestricted                                | 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            | 51,280,833            |
| Total primary government net position       | <u>\$ 141,029,563</u> | <u>\$ 152,208,880</u> | <u>\$ 145,086,559</u> | <u>\$ 144,656,791</u> | <u>\$ 145,136,723</u> | <u>\$ 154,136,628</u> | <u>\$ 156,134,303</u> | <u>\$ 150,992,338</u> | <u>\$ 146,744,421</u> | <u>\$ 163,577,072</u> |

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            |                        |                        |                        |                        |                        |                        |                        |                        |                        |
|---|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
|   | 2006                   | 2007                   | 2008                   | 2009                   | 2010                   | 2011                   | 2012                   | 2013                   | 2014                   | 2015                   |
| <b>Expenses</b>                                 |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Governmental activities:                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| General government                              | \$ 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           | \$ 12,128,660          |
| Public safety                                   | 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             | 18,439,173             |
| Public works                                    | 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              | 11,043,214             |
| Health and human services                       | 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             | 49,003,479             |
| Culture, recreation and education               | 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              | 3,177,994              |
| Conservation and development                    | 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              | 3,600,824              |
| Interest on long-term debt                      | 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              | 1,416,671              |
| Total governmental activities expenses          | <u>70,640,665</u>      | <u>74,518,613</u>      | <u>76,322,452</u>      | <u>81,840,699</u>      | <u>82,347,926</u>      | <u>83,553,682</u>      | <u>85,677,973</u>      | <u>91,365,697</u>      | <u>90,557,931</u>      | <u>98,810,015</u>      |
| Business-type activities:                       |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Hillview Health Care Center                     | 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             | 16,803,148             |
| Lakeview Nursing Home                           | 11,620,152             | 11,385,682             | 11,526,615             | 7,303,223              | -                      | -                      | -                      | -                      | -                      | -                      |
| Lakeview Nursing Home Facility                  | -                      | -                      | -                      | -                      | 280,470                | 291,228                | 361,846                | 313,295                | 290,046                | 392,250                |
| Solid Waste                                     | 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             | 11,472,378             |
| Care Management Organization                    | 42,956,749             | 47,725,774             | 39,526,902             | -                      | -                      | -                      | -                      | -                      | -                      | -                      |
| Non-major enterprise funds                      | 849,458                | 1,730,361              | 2,421,360              | 2,885,332              | 2,706,496              | 2,495,284              | 3,414,201              | 3,740,337              | 4,661,775              | 4,250,541              |
| Total business-type activities expenses         | <u>79,772,511</u>      | <u>81,974,747</u>      | <u>83,496,307</u>      | <u>32,158,820</u>      | <u>27,505,694</u>      | <u>27,737,799</u>      | <u>28,274,061</u>      | <u>31,762,081</u>      | <u>33,288,572</u>      | <u>32,918,317</u>      |
| Total primary government expenses               | <u>\$ 150,413,176</u>  | <u>\$ 156,493,360</u>  | <u>\$ 159,818,759</u>  | <u>\$ 113,999,519</u>  | <u>\$ 109,853,620</u>  | <u>\$ 111,291,481</u>  | <u>\$ 113,952,034</u>  | <u>\$ 123,127,778</u>  | <u>\$ 123,846,503</u>  | <u>\$ 131,728,332</u>  |
| <b>Program Revenues</b>                         |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Governmental activities:                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Charges for services:                           |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| General government                              | \$ 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           | \$ 1,932,236           |
| Public safety                                   | 776,426                | 712,807                | 809,763                | 809,005                | 779,273                | 1,191,039              | 1,252,120              | 1,074,982              | 960,097                | 1,326,215              |
| Public works                                    | 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              | 3,571,144              |
| Health and human services                       | 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              | 2,844,188              |
| Culture, recreation and education               | 272,565                | 1,186,632              | 981,254                | 533,659                | 380,857                | 554,089                | 442,700                | 540,203                | 565,323                | 648,918                |
| Conservation and development                    | 385,300                | 425,668                | 459,384                | 472,592                | 453,703                | 471,519                | 577,834                | 478,667                | 750,254                | 934,738                |
| Operating grants and contributions              | 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             | 36,938,214             |
| Capital grants and contributions                | 974,945                | 26,480                 | 435,810                | 120,312                | 105,669                | -                      | -                      | 599,026                | 526,350                | 926,473                |
| Total governmental activities program revenues  | <u>34,039,985</u>      | <u>36,600,394</u>      | <u>36,677,991</u>      | <u>37,130,410</u>      | <u>37,072,965</u>      | <u>44,624,778</u>      | <u>40,391,805</u>      | <u>41,267,623</u>      | <u>44,187,234</u>      | <u>49,122,126</u>      |
| Business-type activities:                       |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Charges for services:                           |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Hillview Health Care Center                     | 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             | 14,686,798             |
| Lakeview Health Center                          | 9,296,034              | 9,255,959              | 10,104,700             | 4,535,435              | -                      | -                      | -                      | -                      | -                      | -                      |
| Lakeview Nursing Home Facility                  | -                      | -                      | -                      | -                      | 280,470                | 291,228                | 300,746                | 299,923                | 290,123                | 280,349                |
| Solid Waste                                     | 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             | 11,827,358             |
| Care Management Organization                    | 44,825,833             | 50,495,558             | 37,430,082             | -                      | -                      | -                      | -                      | -                      | -                      | -                      |
| Non-major enterprise funds                      | 769,631                | 1,423,819              | 2,338,125              | 2,830,201              | 2,800,787              | 2,543,992              | 3,496,305              | 3,847,596              | 3,990,813              | 4,233,128              |
| Operating grants and contributions              | 185,520                | 267,556                | 250,703                | 188,230                | -                      | 1,215,249              | 1,451,128              | 1,216,899              | 1,281,998              | 1,738,358              |
| Capital grants and contributions                | -                      | -                      | -                      | -                      | 110,070                | 5,873                  | -                      | -                      | -                      | -                      |
| Total business-type activities program revenues | <u>76,655,960</u>      | <u>84,106,738</u>      | <u>73,994,479</u>      | <u>30,939,346</u>      | <u>27,250,234</u>      | <u>28,820,138</u>      | <u>30,007,411</u>      | <u>31,179,445</u>      | <u>31,340,555</u>      | <u>32,765,991</u>      |
| Total primary government program revenues       | <u>\$ 110,695,945</u>  | <u>\$ 120,707,132</u>  | <u>\$ 110,672,470</u>  | <u>\$ 68,069,756</u>   | <u>\$ 64,323,199</u>   | <u>\$ 73,444,916</u>   | <u>\$ 70,399,216</u>   | <u>\$ 72,447,068</u>   | <u>\$ 75,527,789</u>   | <u>\$ 81,888,117</u>   |
| <b>Net (Expense)/Revenue</b>                    |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Governmental activities                         | \$ (36,600,680)        | \$ (37,918,219)        | \$ (39,644,461)        | \$ (44,710,289)        | \$ (45,274,961)        | \$ (38,928,904)        | \$ (45,286,168)        | \$ (50,098,074)        | \$ (46,370,697)        | \$ (49,687,889)        |
| Business-type activities                        | (3,116,551)            | 2,131,991              | (9,501,828)            | (1,219,474)            | (255,460)              | 1,082,339              | 1,733,350              | (582,636)              | (1,948,017)            | (152,326)              |
| Total primary government net expense            | <u>\$ (39,717,231)</u> | <u>\$ (35,786,228)</u> | <u>\$ (49,146,289)</u> | <u>\$ (45,929,763)</u> | <u>\$ (45,530,421)</u> | <u>\$ (37,846,565)</u> | <u>\$ (43,552,818)</u> | <u>\$ (50,680,710)</u> | <u>\$ (48,318,714)</u> | <u>\$ (49,840,215)</u> |

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

|   | Fiscal Year   |               |                |               |               |               |               |                |               |               |
|---|---------------|---------------|----------------|---------------|---------------|---------------|---------------|----------------|---------------|---------------|
|   | 2006          | 2007          | 2008           | 2009          | 2010          | 2011          | 2012          | 2013           | 2014          | 2015          |
| <b>General Revenues and other changes in Net Position</b> |               |               |                |               |               |               |               |                |               |               |
| Governmental activities:                                  |               |               |                |               |               |               |               |                |               |               |
| Taxes   |               |               |                |               |               |               |               |                |               |               |
| Property taxes  | \$ 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 | \$ 31,445,155 |
| Sales taxes   | 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    | 11,814,918    |
| Other taxes   | 4,697         | 5,614         | 17,357         | 7,277         | 8,912         | 6,522         | 5,780         | 28,541         | 7,382         | 20,691        |
| Unrestricted grants and contributions                     | 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     | 4,256,166     |
| Investment earnings and earnings on delinquent taxes      | 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     | 2,358,456     |
| Gain (loss) on disposal of capital assets                 | 131,372       | 376,428       | 669,629        | -             | -             | -             | -             | -              | 614,288       | 737,767       |
| Transfers   | (96,901)      | 60,218        | (505)          | 534,788       | 108,354       | 122,250       | 92,977        | (99,986)       | -             | 15,700        |
| Total governmental activities                             | 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    | 50,648,853    |
| Business-type activities:                                 |               |               |                |               |               |               |               |                |               |               |
| Property taxes  | 1,670,406     | 2,428,764     | 2,279,648      | 2,030,679     | 507,007       | 181,593       | 182,913       | 115,000        | 115,577       | 131,700       |
| Interest income   | 1,368,729     | 1,968,906     | 1,205,726      | 277,831       | 277,481       | 215,054       | 96,524        | 17,098         | 50,592        | 34,911        |
| Gains (loss) on disposals of capital assets               | (11,105)      | 689           | (313)          | -             | -             | 294,223       | -             | -              | -             | 31,138        |
| Transfers to other governmental entity                    | -             | -             | (4,045,573)    | -             | -             | -             | -             | -              | -             | -             |
| Transfers   | 96,901        | (60,218)      | 505            | (534,788)     | (108,354)     | (122,250)     | (92,977)      | 99,986         | -             | (15,700)      |
| Total business-type activities                            | 3,124,931     | 4,338,141     | (560,007)      | 1,773,722     | 676,134       | 568,620       | 186,460       | 232,084        | 166,169       | 182,049       |
| Total primary government                                  | \$ 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 | \$ 50,830,902 |
| <b>Change in Net Position</b>                             |               |               |                |               |               |               |               |                |               |               |
| Governmental activities                                   | \$ 3,741,738  | \$ 4,709,185  | \$ 2,939,514   | \$ (984,016)  | \$ 59,258     | \$ 7,348,946  | \$ 77,865     | \$ (4,791,413) | \$ 2,033,931  | \$ 960,964    |
| Business-type activities                                  | 8,380         | 6,470,132     | (10,061,835)   | 554,248       | 420,674       | 1,650,959     | 1,919,810     | (350,552)      | (1,781,848)   | 29,723        |
| Total primary government                                  | \$ 3,750,118  | \$ 11,179,317 | \$ (7,122,321) | \$ (429,768)  | \$ 479,932    | \$ 8,999,905  | \$ 1,997,675  | \$ (5,141,965) | \$ 252,083    | \$ 990,687    |

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          |                      |                      |                      |                      |                      |                      |                      |                      |                      |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|   | 2006                 | 2007                 | 2008                 | 2009                 | 2010                 | 2011                 | 2012                 | 2013                 | 2014                 | 2015                 |
| General Fund                              |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Reserved                                  | \$ 6,221,551         | \$ 6,975,806         | \$ 8,421,036         | \$ 7,893,865         | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| Unreserved                                | 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            | 5,376,552            |
| Restricted                                | -                    | -                    | -                    | -                    | 2,465,632            | 3,018,186            | 3,355,024            | 4,134,711            | 1,209,450            | 712,343              |
| Committed                                 | -                    | -                    | -                    | -                    | 2,562,774            | 1,793,893            | 1,479,522            | 1,218,341            | 1,226,997            | 1,931,287            |
| Assigned                                  | -                    | -                    | -                    | -                    | 2,654,234            | 2,424,319            | 2,820,609            | 2,190,407            | 1,776,546            | 4,151,308            |
| Unassigned                                | -                    | -                    | -                    | -                    | 13,870,905           | 14,120,359           | 14,722,638           | 13,569,192           | 18,010,105           | 19,079,125           |
| Total general fund                        | <u>\$ 26,403,448</u> | <u>\$ 27,984,357</u> | <u>\$ 26,309,342</u> | <u>\$ 25,869,848</u> | <u>\$ 25,802,786</u> | <u>\$ 26,353,142</u> | <u>\$ 27,288,368</u> | <u>\$ 26,896,793</u> | <u>\$ 28,036,567</u> | <u>\$ 31,250,615</u> |
| All other Governmental Funds              |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Reserved                                  | \$ 5,444,656         | \$ 3,112,483         | \$ 3,692,910         | \$ 6,356,770         | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| Unreserved, reported in:                  |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Special revenue and capital projects fund | 10,865,414           | 11,972,267           | 13,705,083           | 10,760,406           | -                    | -                    | -                    | -                    | -                    | -                    |
| Nonspendable                              | -                    | -                    | -                    | -                    | 6,281                | 10,297               | 13,430               | 11,473               | 11,922               | 68,138               |
| Restricted                                | -                    | -                    | -                    | -                    | 13,299,141           | 5,574,947            | 3,039,343            | 3,636,198            | 3,763,354            | 8,182,952            |
| 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            | 4,818,074            |
| Unassigned                                | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    |
| Total all other governmental funds        | <u>\$ 16,310,070</u> | <u>\$ 15,084,750</u> | <u>\$ 17,397,993</u> | <u>\$ 17,117,176</u> | <u>\$ 22,656,701</u> | <u>\$ 15,434,237</u> | <u>\$ 12,470,600</u> | <u>\$ 11,548,755</u> | <u>\$ 10,825,008</u> | <u>\$ 13,069,164</u> |

Note: 2006 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         |                   |                   |                     |                     |                       |                       |                       |                   |                     |
|---|---------------------|-------------------|-------------------|---------------------|---------------------|-----------------------|-----------------------|-----------------------|-------------------|---------------------|
|   | 2006                | 2007              | 2008              | 2009                | 2010                | 2011                  | 2012                  | 2013                  | 2014              | 2015                |
| <b>Revenues</b>   |                     |                   |                   |                     |                     |                       |                       |                       |                   |                     |
| Taxes   | \$ 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     | \$ 41,295,362       |
| Intergovernmental revenues                              | 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        | 40,153,070          |
| Interdepartmental revenues                              | 842,915             | 831,969           | 783,258           | 538,098             | 544,181             | 542,618               | 525,956               | 536,443               | 1,160             | 2,289               |
| Licenses and permits                                    | 840,870             | 875,740           | 928,506           | 990,102             | 1,012,137           | 1,051,839             | 1,043,874             | 1,821,883             | 1,309,134         | 912,751             |
| Fines, forfeits and penalties                           | 517,343             | 471,981           | 445,830           | 449,981             | 451,376             | 418,465               | 425,593               | 387,206               | 395,808           | 374,901             |
| Public charges for services                             | 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         | 5,343,875           |
| Intergovernmental charges for services                  | 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         | 1,595,980           |
| Miscellaneous revenues                                  | 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         | 1,106,808           |
| <b>Total revenues</b>                                   | <b>65,669,984</b>   | <b>70,892,487</b> | <b>71,099,323</b> | <b>72,582,282</b>   | <b>76,199,337</b>   | <b>83,306,840</b>     | <b>79,643,066</b>     | <b>79,441,078</b>     | <b>85,149,556</b> | <b>90,785,036</b>   |
| <b>Expenditures</b>                                     |                     |                   |                   |                     |                     |                       |                       |                       |                   |                     |
| General government                                      | 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        | 12,349,685          |
| Public safety   | 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        | 16,536,275          |
| Public works  | 135,544             | 52,833            | 110,243           | 102,410             | 45,682              | 35,928                | 29,350                | 6,171                 | 41,436            | 45,895              |
| Health and human services                               | 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        | 48,921,985          |
| Conservation and development                            | 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         | 3,068,702           |
| Culture, recreation and education                       | 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         | 5,181,666           |
| Miscellaneous   | 47,909              | 35,008            | 65,086            | 121,297             | 100,283             | 86,465                | 79,822                | 100,714               | 113,370           | 74,720              |
| Debt service:   |                     |                   |                   |                     |                     |                       |                       |                       |                   |                     |
| Principal   | 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         | 3,636,729           |
| Interest and other charges                              | 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         | 1,336,923           |
| Debt issue costs  | -                   | 22,004            | 42,382            | 201,446             | 76,216              | 26,760                | 28,589                | 36,300                | 35,131            | 75,599              |
| Capital outlay  | 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         | 8,903,826           |
| <b>Total expenditures</b>                               | <b>63,428,598</b>   | <b>70,305,416</b> | <b>74,391,533</b> | <b>93,249,352</b>   | <b>85,471,460</b>   | <b>90,159,934</b>     | <b>82,686,897</b>     | <b>81,256,265</b>     | <b>86,503,008</b> | <b>100,132,005</b>  |
| Excess (deficiency) of revenues over expenditures       | 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)       | (9,346,969)         |
| <b>Other financing sources (uses)</b>                   |                     |                   |                   |                     |                     |                       |                       |                       |                   |                     |
| Long-term debt issued                                   | -                   | 555,000           | 4,260,898         | 19,500,000          | 8,115,000           | 1,640,000             | 2,150,000             | 5,245,000             | 3,835,000         | 13,665,000          |
| 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            | 1,103,096           |
| Capital lease   | 5,614               | 31,777            | 41,607            | -                   | -                   | -                     | -                     | -                     | -                 | -                   |
| Sale of capital assets                                  | 176,590             | 282,638           | 731,249           | 24,369              | 112,912             | 58,824                | 57,937                | 33,144                | 660,404           | 2,009,878           |
| Refunding bonds issued                                  | -                   | -                 | -                 | -                   | 8,050,000           | -                     | -                     | -                     | -                 | -                   |
| Transfers in  | 505,024             | 761,716           | 380,116           | 843,799             | 954,512             | 1,100,363             | 1,989,379             | 1,127,834             | 736,966           | 674,596             |
| Transfers out   | (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)       | (2,647,397)         |
| <b>Total other financing sources (uses)</b>             | <b>85,303</b>       | <b>(231,482)</b>  | <b>3,930,438</b>  | <b>19,946,759</b>   | <b>14,744,586</b>   | <b>180,986</b>        | <b>1,015,420</b>      | <b>501,767</b>        | <b>1,769,479</b>  | <b>14,805,173</b>   |
| <b>Net change in fund balances</b>                      | <b>\$ 2,326,689</b> | <b>\$ 355,589</b> | <b>\$ 638,228</b> | <b>\$ (720,311)</b> | <b>\$ 5,472,463</b> | <b>\$ (6,672,108)</b> | <b>\$ (2,028,411)</b> | <b>\$ (1,313,420)</b> | <b>\$ 416,027</b> | <b>\$ 5,458,204</b> |
| Debt service as a percentage of noncapital expenditures | 5.06%               | 4.48%             | 4.59%             | 5.77%               | 4.99%               | 14.56%                | 10.29%                | 6.39%                 | 6.59%             | 5.56%               |

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

| <b>Fiscal Year</b> | <b>Real Estate (a)</b> |                   |                      |                |                | <b>Personal Property</b> | <b>Less: Tax Incremental Districts (TID)</b> | <b>Total (b)</b> | <b>General County Tax Rate (c)</b> |
|--------------------|------------------------|-------------------|----------------------|----------------|----------------|--------------------------|--|------------------|------------------------------------|
|                    | <b>Residential</b>     | <b>Commercial</b> | <b>Manufacturing</b> | <b>Other</b>   |                |                          |  |                  |                                    |
| 2006               | \$ 4,719,296,700       | \$ 1,759,378,300  | \$ 147,279,200       | \$ 262,155,000 | \$ 238,607,400 | \$ 116,379,400           | \$ 7,010,337,200                             | \$ 3.74          |                                    |
| 2007               | 4,999,581,200          | 1,938,017,200     | 149,057,100          | 291,318,600    | 264,811,100    | 164,440,300              | 7,478,344,900                                | 3.70             |                                    |
| 2008               | 5,107,716,100          | 1,935,560,200     | 162,690,500          | 291,524,600    | 282,031,900    | 204,568,200              | 7,574,955,100                                | 3.60             |                                    |
| 2009               | 5,227,708,400          | 2,005,229,400     | 161,900,300          | 293,347,600    | 290,085,300    | 227,334,400              | 7,750,936,600                                | 3.73             |                                    |
| 2010               | 5,201,512,100          | 1,979,243,300     | 163,068,500          | 297,200,100    | 294,431,900    | 253,641,400              | 7,681,814,500                                | 3.74             |                                    |
| 2011               | 5,194,328,600          | 1,943,871,400     | 163,767,400          | 281,277,000    | 295,812,700    | 249,041,400              | 7,630,015,700                                | 3.84             |                                    |
| 2012               | 5,234,270,000          | 2,006,764,000     | 163,133,200          | 263,097,200    | 310,165,300    | 266,666,900              | 7,710,762,800                                | 3.87             |                                    |
| 2013               | 5,268,403,600          | 2,072,499,200     | 167,168,100          | 269,370,800    | 286,299,000    | 253,974,400              | 7,809,766,300                                | 3.96             |                                    |
| 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             |                                    |
| 2015               | 5,708,194,000          | 2,205,567,400     | 182,614,300          | 286,133,300    | 335,414,400    | 309,656,100              | 8,408,267,300                                | 3.88             |                                    |

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<br>Applicable to Value<br>in La Crosse County | Fiscal Year |             |             |             |             |             |             |             |             |             |
|-------------------------------------|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|                                     |  | 2006        | 2007        | 2008        | 2009        | 2010        | 2011        | 2012        | 2013        | 2014        | 2015        |
| <b>La Crosse County:</b>            |  |             |             |             |             |             |             |             |             |             |             |
| Operating Levy                      | 100.00%  | \$ 2.97     | \$ 2.92     | \$ 3.15     | \$ 3.08     | \$ 3.10     | \$ 3.13     | \$ 3.14     | \$ 3.19     | \$ 3.11     | \$ 3.05     |
| Library & WRLS                      | 100.00%  | 0.21        | 0.20        | 0.22        | 0.22        | 0.22        | 0.22        | 0.22        | 0.22        | 0.21        | 0.21        |
| Debt Service                        | 100.00%  | 0.52        | 0.48        | 0.36        | 0.44        | 0.52        | 0.52        | 0.52        | 0.55        | 0.57        | 0.62        |
| <b>Total Direct County Tax Rate</b> |  | <b>3.70</b> | <b>3.60</b> | <b>3.73</b> | <b>3.74</b> | <b>3.84</b> | <b>3.87</b> | <b>3.87</b> | <b>3.96</b> | <b>3.89</b> | <b>3.88</b> |
| <b>City:</b>                        |  |             |             |             |             |             |             |             |             |             |             |
| La Crosse                           | 100.00%  | 27.48       | 26.54       | 26.92       | 27.85       | 28.57       | 29.88       | 28.38       | 28.36       | 29.59       | 27.82       |
| Onalaska                            | 100.00%  | 20.16       | 19.54       | 19.35       | 19.78       | 19.95       | 21.28       | 20.55       | 20.86       | 21.44       | 20.94       |
| <b>Villages:</b>                    |  |             |             |             |             |             |             |             |             |             |             |
| Bangor                              | 100.00%  | 20.63       | 20.13       | 20.00       | 20.27       | 21.32       | 22.30       | 21.67       | 21.68       | 22.00       | 20.74       |
| Holmen                              | 100.00%  | 20.39       | 19.90       | 19.95       | 19.89       | 20.60       | 21.96       | 19.63       | 19.96       | 21.23       | 19.85       |
| Rockland                            | 100.00%  | 19.46       | 19.10       | 18.83       | 18.86       | 19.64       | 20.63       | 19.47       | 20.10       | 20.20       | 19.01       |
| West Salem                          | 100.00%  | 20.08       | 19.03       | 17.90       | 18.47       | 18.59       | 19.55       | 18.19       | 18.27       | 19.36       | 18.30       |
| <b>Towns:</b>                       |  |             |             |             |             |             |             |             |             |             |             |
| Bangor                              | 100.00%  | 18.27       | 17.95       | 17.53       | 17.67       | 18.13       | 19.22       | 20.06       | 18.94       | 19.17       | 18.17       |
| Barre                               | 100.00%  | 17.21       | 16.48       | 15.41       | 15.81       | 16.15       | 17.05       | 17.14       | 15.73       | 16.62       | 15.63       |
| Burns                               | 100.00%  | 18.16       | 18.03       | 17.81       | 17.81       | 18.21       | 19.40       | 19.93       | 18.83       | 18.86       | 17.77       |
| Campbell                            | 100.00%  | 20.39       | 19.32       | 19.56       | 19.92       | 20.62       | 21.79       | 21.96       | 20.02       | 21.14       | 19.67       |
| Farmington                          | 100.00%  | 17.66       | 16.18       | 16.15       | 16.46       | 17.13       | 17.74       | 18.62       | 17.04       | 18.17       | 17.14       |
| Greenfield                          | 100.00%  | 17.89       | 17.22       | 16.63       | 17.12       | 18.28       | 19.20       | 19.82       | 18.10       | 19.42       | 18.50       |
| Hamilton                            | 100.00%  | 18.24       | 17.70       | 16.42       | 16.77       | 17.22       | 18.16       | 18.21       | 16.82       | 17.67       | 16.63       |
| Holland                             | 100.00%  | 18.02       | 17.68       | 17.75       | 17.84       | 18.41       | 19.49       | 18.96       | 17.38       | 18.07       | 16.87       |
| Medary                              | 100.00%  | 16.87       | 16.06       | 16.06       | 16.40       | 17.05       | 18.16       | 18.31       | 16.67       | 17.70       | 16.56       |
| Onalaska                            | 100.00%  | 17.60       | 17.25       | 17.42       | 17.49       | 18.00       | 19.07       | 18.74       | 17.23       | 17.86       | 16.81       |
| Shelby                              | 100.00%  | 20.78       | 19.61       | 19.77       | 20.24       | 20.86       | 22.16       | 22.17       | 20.39       | 21.26       | 19.77       |
| Washington                          | 100.00%  | 19.08       | 18.03       | 17.97       | 18.09       | 18.78       | 19.72       | 19.92       | 18.60       | 19.96       | 18.38       |
| <b>School Districts:</b>            |  |             |             |             |             |             |             |             |             |             |             |
| Holmen                              | 100.00%  | 10.17       | 10.55       | 10.46       | 10.97       | 11.84       | 11.23       | 11.40       | 11.61       | 11.35       | 11.23       |
| Onalaska                            | 100.00%  | 7.42        | 7.64        | 7.60        | 7.92        | 8.86        | 9.31        | 9.60        | 9.69        | 10.32       | 10.55       |
| West Salem                          | 100.00%  | 9.24        | 8.43        | 8.73        | 8.98        | 9.70        | 9.67        | 9.76        | 10.20       | 10.21       | 10.21       |
| La Crosse                           | 98.59%   | 10.12       | 10.48       | 10.66       | 11.32       | 12.26       | 12.18       | 12.13       | 12.89       | 12.42       | 12.37       |
| Bangor                              | 95.42%   | 9.68        | 9.68        | 9.64        | 10.08       | 10.99       | 11.36       | 11.99       | 11.62       | 11.59       | 11.47       |
| Melrose-Mindoro                     | 45.37%   | 8.29        | 8.48        | 8.65        | 9.26        | 9.61        | 10.46       | 10.46       | 10.79       | 10.79       | 10.79       |
| Cashton                             | 6.71%  | 8.73        | 9.09        | 8.78        | 9.62        | 10.59       | 10.49       | 10.77       | 12.25       | 10.94       | 10.12       |
| Westby                              | 3.92%  | 9.91        | 8.94        | 9.22        | 10.14       | 10.58       | 10.49       | 10.47       | 10.86       | 10.67       | 10.45       |
| <b>Technical College:</b>           |  |             |             |             |             |             |             |             |             |             |             |
| Western                             | 46.81%   | 1.98        | 1.92        | 1.93        | 1.99        | 2.05        | 2.09        | 2.13        | 2.50        | 1.61        | 1.58        |

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

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

| <b>Taxpayer</b>                     | <b>2015</b>             |             |  | <b>2006</b>             |             |  |
|-------------------------------------|-------------------------|-------------|--|-------------------------|-------------|--|
|                                     | <b>Equalized Value</b>  | <b>Rank</b> | <b>Percentage of Total Equalized Value</b> | <b>Equalized Value</b>  | <b>Rank</b> | <b>Percentage of Total Equalized Value</b> |
| Gundersen Health System             | \$ 201,196,260          | 1           | 2.31%                                      | \$ 134,774,788          | 1           | 1.89%                                      |
| Kwik Trip                           | 96,247,540              | 2           | 1.10%                                      | 38,289,852              | 4           | 0.54%                                      |
| Crown American - Valley View Mall   | 66,156,400              | 3           | 0.76%                                      | 49,142,746              | 2           | 0.69%                                      |
| United Healthcare                   | 55,682,100              | 4           | 0.64%                                      | -                       | N/A         | 0.00%                                      |
| Walmart/Sam's Club                  | 52,253,250              | 5           | 0.60%                                      | 29,625,021              | 5           | 0.42%                                      |
| Mayo Clinic Health System           | 44,761,730              | 6           | 0.51%                                      | 24,464,587              | 7           | 0.34%                                      |
| Trane Company                       | 43,636,490              | 7           | 0.50%                                      | 38,964,543              | 3           | 0.55%                                      |
| Menards                             | 31,215,410              | 8           | 0.36%                                      | 27,593,848              | 6           | 0.39%                                      |
| JF Brennan Co Inc                   | 27,317,780              | 9           | 0.31%                                      | -                       | N/A         | 0.00%                                      |
| Altra Credit Union                  | 25,180,800              | 10          | 0.29%                                      | -                       | N/A         | 0.00%                                      |
| Ace Hardware                        | -                       | N/A         | 0.00%                                      | 18,428,829              | 8           | 0.26%                                      |
| Commercial Development Co           | -                       | N/A         | 0.00%                                      | 15,659,500              | 9           | 0.22%                                      |
| Woodmans                            | -                       | N/A         | 0.00%                                      | 13,912,053              | 10          | 0.20%                                      |
| <b>Total</b>                        | <b>\$ 643,647,760</b>   |             | <b>7.38%</b>                               | <b>\$ 390,855,767</b>   |             | <b>5.48%</b>                               |
| <b>Total County Equalized Value</b> | <b>\$ 8,717,923,400</b> |             |  | <b>\$ 7,126,716,600</b> |             |  |

Source: La Crosse County Treasurer's Office

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

| <b>Fiscal Year<br/>Ended<br/>December 31</b> | <b>Taxes Levied for<br/>the Fiscal Year<br/>(less special<br/>charges)</b> | <b>Collected within the Fiscal<br/>Year of the Levy</b> |                               | <b>Collections in<br/>Subsequent Years</b> | <b>Total Collections to Date</b> |                               |
|--|--|---|-------------------------------|--|----------------------------------|-------------------------------|
|  |  | <b>Amount</b>   | <b>Percentage<br/>of Levy</b> |  | <b>Amount</b>                    | <b>Percentage<br/>of Levy</b> |
| 2006   | \$ 25,919,824  | \$ 24,835,287   | 95.82%                        | \$ 1,079,612                               | \$ 25,914,899                    | 99.98%                        |
| 2007   | 26,897,891   | 25,655,705  | 95.38%                        | 1,232,726                                  | 26,888,431                       | 99.96%                        |
| 2008   | 28,213,018   | 26,736,853  | 94.77%                        | 1,466,873                                  | 28,203,726                       | 99.97%                        |
| 2009   | 28,946,032   | 27,095,950  | 93.61%                        | 1,826,671                                  | 28,922,621                       | 99.92%                        |
| 2010   | 29,489,345   | 27,595,204  | 93.58%                        | 1,821,389                                  | 29,416,593                       | 99.75%                        |
| 2011   | 29,489,345   | 27,223,972  | 92.32%                        | 2,102,722                                  | 29,326,694                       | 99.45%                        |
| 2012   | 29,839,209   | 27,861,950  | 93.37%                        | 1,756,662                                  | 29,618,612                       | 99.26%                        |
| 2013   | 30,946,419   | 29,348,954  | 94.84%                        | 1,218,006                                  | 30,566,960                       | 98.77%                        |
| 2014   | 31,576,855   | 29,979,390  | 94.94%                        | 992,793                                    | 30,972,183                       | 98.09%                        |
| 2015   | 32,676,974   | 31,747,321  | 97.16%                        | N/A  | 31,747,321                       | 97.16%                        |

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**

| Governmental Activities |                                |                       |                              |             |           | Business-type Activities |           |            |               |               |           |
|-------------------------|--------------------------------|-----------------------|------------------------------|-------------|-----------|--------------------------|-----------|------------|---------------|---------------|-----------|
| Fiscal Year             | General                        | Wisconsin             | Gap                          | Federal S/B | Capital   | General                  | Revenue   | Bond       | Total Primary | Percentage of |           |
|                         | Obligation and Refunding Bonds | State Trust Fund Loan | Financing-Business Fund Loan |             |           |                          |           |            |               | Loan          | Leases    |
| 2006                    | \$ 16,843,395                  | \$ 4,743,114          | \$ 90,000                    | \$ 50,422   | \$ 45,174 | \$ 28,251,605            | \$ -      | \$ -       | \$ 50,023,710 | 1.39%         | \$ 451.71 |
| 2007                    | 15,710,149                     | 4,483,591             | 70,000                       | -           | 41,203    | 27,154,851               | -         | -          | 47,459,794    | 1.25%         | 424.54    |
| 2008                    | 13,989,112                     | 8,476,969             | 50,000                       | -           | 51,936    | 25,940,888               | -         | -          | 48,508,905    | 1.19%         | 430.20    |
| 2009                    | 30,780,403                     | 8,194,788             | -                            | -           | 6,324     | 24,664,597               | -         | -          | 63,646,112    | 1.57%         | 561.66    |
| 2010                    | 38,715,065                     | 14,246,241            | -                            | -           | 3,383     | 25,754,934               | -         | -          | 78,719,623    | 1.83%         | 686.68    |
| 2011                    | 37,290,310                     | 6,304,350             | -                            | -           | 534       | 24,239,689               | -         | -          | 67,834,883    | 1.55%         | 590.28    |
| 2012                    | 32,782,764                     | 6,070,221             | -                            | -           | -         | 22,692,236               | -         | -          | 61,545,221    | 1.30%         | 532.50    |
| 2013                    | 35,064,218                     | 5,824,778             | -                            | -           | -         | 20,925,248               | -         | -          | 61,814,244    | 1.27%         | 533.21    |
| 2014                    | 34,950,627                     | 5,568,290             | -                            | -           | -         | 19,251,890               | -         | -          | 59,770,807    | 1.20%         | 512.00    |
| 2015                    | 44,760,000                     | 5,300,261             | -                            | -           | -         | 10,315,000               | 5,475,000 | 17,255,000 | 83,105,261    | 1.66%         | 709.97    |

Note: (a) 2015 percentages calculated using 2014 personal income data, which is the most recent available.

(b) Population and personal income data can be found on page 163.

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

| <b>Year Ending<br/>December 31</b> | <b>General<br/>Obligation<br/>Bonds and<br/>Loans</b> | <b>Less: Amount<br/>Available</b> | <b>Net General<br/>Bonded Debt</b> | <b>Equalized Value</b> | <b>Percent of Debt to<br/>Equalized<br/>Valuation</b> | <b>Population</b> | <b>Debt Per<br/>Capita</b> |
|------------------------------------|---|-----------------------------------|------------------------------------|------------------------|---|-------------------|----------------------------|
| 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%   | 114,638           | 597.60                     |
| 2011                               | 67,834,349  | 2,212,925                         | 65,621,424                         | 7,879,057,100          | 0.83%   | 114,919           | 571.02                     |
| 2012                               | 61,545,221  | 415,946                           | 61,129,275                         | 7,977,429,700          | 0.77%   | 115,577           | 528.91                     |
| 2013                               | 61,814,244  | 675,656                           | 61,138,588                         | 8,063,740,700          | 0.76%   | 115,928           | 527.38                     |
| 2014                               | 59,770,807  | - *                               | 59,770,807                         | 8,428,637,800          | 0.71%   | 116,740           | 512.00                     |
| 2015                               | 60,375,261  | 833,758                           | 59,541,503                         | 8,717,923,400          | 0.68%   | 117,054           | 508.67                     |

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

\* Note: For years after 2014, the amount available for Debt Service is less accrued interest.

**LA CROSSE COUNTY, WISCONSIN**  
**Ratios of Net General Bonded Debt to Equalized Valuation and Debt Per Capita**  
**As of December 31, 2015**

| <b>Governmental Unit</b>          | <b>Outstanding Debt</b> | <b>% of Debt<br/>Within<br/>County (a)</b> | <b>Amount of Debt<br/>Within County</b> |
|-----------------------------------|-------------------------|--|---|
| <b>DIRECT DEBT</b>                |                         |  |   |
| La Crosse County                  | \$ 50,060,261           | 100.00%                                    | \$ 50,060,261                           |
|                                   |                         |  | <b>\$ 50,060,261</b>                    |
| <b>TOTAL DIRECT DEBT</b>          |                         |  |   |
| <b>OVERLAPPING DEBT</b>           |                         |  |   |
| <b>Cities</b>                     |                         |  |   |
| La Crosse                         | 70,035,537              | 100.00%                                    | 70,035,537                              |
| Onalaska                          | 43,004,264              | 100.00%                                    | 43,004,264                              |
| <b>Total All Cities</b>           |                         |  | <b>113,039,801</b>                      |
| <b>Villages</b>                   |                         |  |   |
| Bangor                            | 49,849                  | 100.00%                                    | 49,849                                  |
| Holmen                            | 8,833,038               | 100.00%                                    | 8,833,038                               |
| Rockland                          | -                       | 100.00%                                    | -                                       |
| West Salem                        | 53,982                  | 100.00%                                    | 53,982                                  |
| <b>Total All Villages</b>         |                         |  | <b>8,936,869</b>                        |
| <b>Towns</b>                      |                         |  |   |
| Bangor                            | 68,435                  | 100.00%                                    | 68,435                                  |
| Barre                             | -                       | 100.00%                                    | -                                       |
| Burns                             | -                       | 100.00%                                    | -                                       |
| Campbell                          | 952,504                 | 100.00%                                    | 952,504                                 |
| Farmington                        | 17,776                  | 100.00%                                    | 17,776                                  |
| Greenfield                        | 656,645                 | 100.00%                                    | 656,645                                 |
| Hamilton                          | -                       | 100.00%                                    | -                                       |
| Holland                           | 286,952                 | 100.00%                                    | 286,952                                 |
| Medary                            | -                       | 100.00%                                    | -                                       |
| Onalaska                          | 619,821                 | 100.00%                                    | 619,821                                 |
| Shelby                            | -                       | 100.00%                                    | -                                       |
| Washington                        | -                       | 100.00%                                    | -                                       |
| <b>Total All Towns</b>            |                         |  | <b>2,602,135</b>                        |
| <b>School Districts</b>           |                         |  |   |
| Holmen                            | 19,909,000              | 100.00%                                    | 19,909,000                              |
| Onalaska                          | 25,690,000              | 100.00%                                    | 25,690,000                              |
| West Salem                        | 8,163,436               | 100.00%                                    | 8,163,436                               |
| La Crosse                         | 27,945,000              | 98.67%                                     | 27,573,332                              |
| Bangor                            | 4,710,000               | 95.04%                                     | 4,476,384                               |
| Melrose-Mindoro                   | 235,000                 | 45.25%                                     | 106,338                                 |
| Cashton                           | 11,690,000              | 6.30%                                      | 736,470                                 |
| Westby                            | 14,073,273              | 3.76%                                      | 529,155                                 |
| <b>Total All School Districts</b> |                         |  | <b>87,184,114</b>                       |

**LA CROSSE COUNTY, WISCONSIN**  
**Ratios of Net General Bonded Debt to Equalized Valuation and Debt Per Capita (Continued)**  
**As of December 31, 2015**

| <b>Governmental Unit</b>                 | <b>Outstanding Debt</b> | <b>% of Debt<br/>Within<br/>County (a)</b> | <b>Amount of Debt<br/>Within County</b> |
|--|-------------------------|--|---|
| <b>Sanitary Districts</b>                |                         |  |   |
| Shelby #2                                | \$ -                    | 100.00%                                    | \$ -                                    |
| Mindoro #1                               | -                       | 100.00%                                    | -                                       |
| St. Joseph # 1                           | 1,647,612               | 100.00%                                    | 1,647,612                               |
|  |                         |  | <u>\$ 1,647,612</u>                     |
| <b>Technical College Districts</b>       |                         |  |   |
| Western                                  | 137,345,257             | 45.87%                                     | \$ 63,000,269                           |
| <b>Total Technical College Districts</b> |                         |  | <u>\$ 63,000,269</u>                    |
| <b>TOTAL OVERLAPPING DEBT</b>            |                         |  | <u>\$ 276,410,800</u>                   |
| <b>TOTAL DIRECT AND OVERLAPPING DEBT</b> |                         |  | <u>\$ 326,471,061</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, 2015**

|   | Fiscal Year           |                       |                       |                       |                       |                       |                       |                       |                       |                       |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|   | 2006                  | 2007                  | 2008                  | 2009                  | 2010                  | 2011                  | 2012                  | 2013                  | 2014                  | 2015                  |
| Debt limit  | \$ 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        | \$ 435,896,170        |
| Total net debt applicable to limit                                      | 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            | 59,001,572            |
| Legal debt margin   | <u>\$ 307,025,272</u> | <u>\$ 335,401,238</u> | <u>\$ 342,462,124</u> | <u>\$ 336,904,504</u> | <u>\$ 328,264,656</u> | <u>\$ 328,857,185</u> | <u>\$ 338,211,573</u> | <u>\$ 342,902,353</u> | <u>\$ 362,404,707</u> | <u>\$ 376,894,598</u> |
| Total net debt applicable to the limit<br>as a percentage of debt limit | 13.8%                 | 12.2%                 | 12.0%                 | 15.5%                 | 17.3%                 | 16.5%                 | 15.2%                 | 15.0%                 | 14.0%                 | 13.5%                 |

**Legal Debt Margin Calculation for Fiscal Year 2015**

|   |                         |
|---|-------------------------|
| Equalized value                             | <u>\$ 8,717,923,400</u> |
| Debt Limit ( 5% of equalized value)         |                         |
| Debt applicable to limit:                   | <u>\$ 435,896,170</u>   |
| Outstanding general obligation debt         | 60,375,261              |
| Less: Amount available in debt service fund | <u>(1,373,689)</u>      |
| Total net debt applicable to limit          | <u>59,001,572</u>       |
| Legal debt margin                           | <u>\$ 376,894,598</u>   |

Note:

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

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

**LA CROSSE COUNTY, WISCONSIN**  
**Pledged-Revenue Coverage**  
**As of December 31, 2015**

| <u>Fiscal Year</u> | <u>Revenue Loans</u>                     |  |                                  | <u>Debt Service</u> |                 |                 |
|--------------------|--|--|----------------------------------|---------------------|-----------------|-----------------|
|                    | <u>Direct<br/>Operating<br/>Revenues</u> | <u>Direct<br/>Operating<br/>Expenses (2)</u> | <u>Net Available<br/>Revenue</u> | <u>Principal</u>    | <u>Interest</u> | <u>Coverage</u> |
| 2015               | \$ 11,827,358                            | \$ 9,495,694                                 | \$ 2,331,664                     | \$ - (1)            | \$ - (1)        | -               |

(1) This was the first year of issuance. Accordingly, no principal or interest payments are scheduled until March 15, 2017. Further, there was not any debt outstanding in the previous nine years that was secured by pledged revenue.

(2) Direct operating expenses include total operating expenses less depreciation.

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

| <b>Year</b> | <b>(a) Population</b> | <b>(b) Personal Income</b><br>(thousands of dollars) | <b>(c) Per Capita Personal Income</b> | <b>(d) Public School Enrollment</b> | <b>(e) Private School Enrollment</b> | <b>(f) Unemployment Rate</b> |
|-------------|-----------------------|--|---------------------------------------|-------------------------------------|--------------------------------------|------------------------------|
| 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        | 114,638               | 4,309,635  | 37,517                                | 16,098                              | 2,339                                | 5.2%                         |
| 2011        | 114,919               | 4,368,103  | 37,796                                | 16,069                              | 2,255                                | 5.8%                         |
| 2012        | 115,577               | 4,718,323  | 40,514                                | 15,966                              | 2,331                                | 5.7%                         |
| 2013        | 115,928               | 4,864,742  | 41,681                                | 16,152                              | 2,238                                | 5.2%                         |
| 2014        | 116,740               | 4,993,499  | 42,314                                | 16,234                              | 2,201                                | 4.4%                         |
| 2015        | 117,054               | (g)  | (g)                                   | 16,280                              | (g)                                  | 3.9%                         |

(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.

Note: Source for 2015 population estimate comes from the Wisconsin Demographic Services Center

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

| <b>Employer</b>  | <b>Product/Business</b>                  | <b>2015</b>                       |   |             | <b>2006</b>                       |               |             |
|--|--|-----------------------------------|---|-------------|-----------------------------------|---------------|-------------|
|  |  | <b>Approximate<br/>Employment</b> | <b>% of Total<br/>County<br/>Employment</b> | <b>Rank</b> | <b>Approximate<br/>Employment</b> | <b>Rank</b>   | <b>Rank</b> |
| Gundersen Lutheran Medical Center /<br>Gundersen Clinic    | Medical clinics/hospital                 | 6,663 #                           | 9.99%                                       | 1           | 6,100                             | 8.28%         | 1           |
| Mayo Clinic Health System (Franciscan<br>Skemp Healthcare) | Medical clinics/hospital                 | 2,688                             | 4.03%                                       | 2           | 3,235                             | 4.39%         | 2           |
| Kwik Trip (Corporate Office)                               | Convenience stores                       | 1,920                             | 2.88%                                       | 3           | -                                 | 0.00%         | N/A         |
| The Trane Company (Corporate Office)                       | Air conditioning/heating<br>equipment    | 1,800                             | 2.70%                                       | 4           | 2,550                             | 3.46%         | 3           |
| University of Wisconsin - La Crosse                        | Education                                | 1,400                             | 2.10%                                       | 5           | 1,150                             | 1.56%         | 9           |
| La Crosse County   | County government                        | 1,395 *                           | 2.09%                                       | 6           | 1,327 *                           | 1.80%         | 7           |
| La Crosse School District                                  | Education                                | 984 *                             | 1.47%                                       | 7           | 1,065                             | 1.45%         | 10          |
| Optum Health   | Health services                          | 860 ^                             | 1.29%                                       | 8           | -                                 | 0.00%         | N/A         |
| Century Link   | Telephone utility                        | 800                               | 1.20%                                       | 9           | -                                 | 0.00%         | N/A         |
| Festival Foods (La Crosse and Onalaska)                    | Retail Grocery                           | 685 *~                            | 1.03%                                       | 10          | 1,950                             | 2.65%         | 5           |
| Northern Engraving   | Decorative plastic &<br>automotive parts | -                                 | -   | N/A         | 2,300                             | 3.12%         | 4           |
| City of La Crosse  | City government                          | -                                 | -   | N/A         | 1,500 *                           | 2.04%         | 6           |
| Western Technical College                                  | Education                                | -                                 | -   | N/A         | 1,159 *                           | 1.57%         | 8           |
| <b>Total</b>   |  | <b>19,195</b>                     | <b>28.77%</b>                               |             | <b>22,336</b>                     | <b>30.31%</b> |             |

Source: Springsted

- \* Includes seasonal and part-time individuals
- # Includes employees in Wisconsin, Minnesota and Iowa
- ^ Formerly Logistics Health Incorporated
- ~ Formerly Skogens IGA Foodliner, Inc.

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

| <b><u>Function/Program</u></b>    | <b>Full-time Equivalent Employees as of December 31</b> |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|-----------------------------------|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                                   | <b><u>2006</u></b>                                      | <b><u>2007</u></b> | <b><u>2008</u></b> | <b><u>2009</u></b> | <b><u>2010</u></b> | <b><u>2011</u></b> | <b><u>2012</u></b> | <b><u>2013</u></b> | <b><u>2014</u></b> | <b><u>2015</u></b> |
| General government                | 133   | 133                | 137                | 136                | 137                | 134                | 142                | 138                | 134                | 142                |
| Public safety                     | 151   | 154                | 155                | 157                | 162                | 156                | 156                | 155                | 158                | 158                |
| Public works                      | 67  | 69                 | 66                 | 68                 | 70                 | 68                 | 70                 | 68                 | 71                 | 73                 |
| Nursing Homes                     | 380   | 387                | 411                | 432                | 416                | 416                | 413                | 395                | 383                | 357                |
| Health and human services         | 374   | 389                | 289                | 290                | 294                | 281                | 283                | 296                | 308                | 316                |
| Conservation and development      | 22  | 22                 | 22                 | 21                 | 21                 | 21                 | 20                 | 21                 | 21                 | 20                 |
| Culture, recreation and education | 39  | 39                 | 38                 | 40                 | 39                 | 40                 | 39                 | 38                 | 38                 | 35                 |
| <b>Total</b>                      | <b>1,166</b>  | <b>1,193</b>       | <b>1,118</b>       | <b>1,144</b>       | <b>1,139</b>       | <b>1,116</b>       | <b>1,123</b>       | <b>1,111</b>       | <b>1,113</b>       | <b>1,101</b>       |

Source: County of La Crosse Employee Count Report

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

| <b>Function/Program</b>                       | <b>2006</b> | <b>2007</b> | <b>2008</b> | <b>2009</b> | <b>2010</b> | <b>2011</b> | <b>2012</b> | <b>2013</b> | <b>2014</b> | <b>2015</b> |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Clerk of Courts:                              |             |             |             |             |             |             |             |             |             |             |
| Criminal Felonies                             | 951         | 779         | 805         | 751         | 694         | 701         | 828         | 852         | 821         | 876         |
| Criminal Misdemeanors                         | 2,026       | 1,921       | 1,768       | 2,020       | 2,173       | 1,843       | 2,145       | 2,007       | 1,631       | 1,699       |
| Criminal Traffic                              | 984         | 902         | 892         | 927         | 657         | 372         | 412         | 469         | 429         | 447         |
| Small Claims                                  | 2,967       | 2,178       | 3,358       | 3,503       | 2,824       | 2,769       | 2,670       | 2,433       | 2,546       | 2,220       |
| Traffic Citations                             | 3,986       | 3,301       | 3,649       | 4,111       | 5,642       | 5,079       | 5,577       | 5,271       | 5,744       | 5,428       |
| Register of Deeds:                            |             |             |             |             |             |             |             |             |             |             |
| Documents recorded                            | 25,123      | 27,221      | 22,594      | 27,275      | 24,657      | 21,369      | 25,243      | 21,204      | 16,098      | 18,343      |
| Medical Examiner:                             |             |             |             |             |             |             |             |             |             |             |
| Cremation Permits Issued                      | 306         | 447         | 435         | 539         | 544         | 626         | 646         | 747         | 796         | 815         |
| Certification Fees                            | 259         | 248         | 277         | 270         | 295         | 283         | 302         | 236         | 234         | 231         |
| County Clerk:                                 |             |             |             |             |             |             |             |             |             |             |
| Number of marriage licenses                   | 749         | 760         | 759         | 716         | 694         | 693         | 700         | 678         | 725         | 715         |
| Number of Domestic Partners licenses          | 0           | 0           | 0           | 33          | 10          | 8           | 9           | 5           | 2           | 0           |
| 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         | 120         | 120         | 120         | 120         | 120         | 120         | 120         |
| Mediation & Family Court Services:            |             |             |             |             |             |             |             |             |             |             |
| Mediation Cases                               | 199         | 251         | 259         | 242         | 211         | 212         | 242         | 233         | 258         | 252         |
| Emergency Services:                           |             |             |             |             |             |             |             |             |             |             |
| Emergency calls                               | 25,069      | 28,444      | 28,830      | 27,994      | 29,131      | 29,992      | 27,953      | 28,063      | 27,787      | 29,375      |
| Non-emergency calls                           | 322,379     | 323,352     | 318,653     | 300,439     | 266,160     | 260,299     | 249,290     | 240,909     | 248,200     | 216,401     |
| Sheriff's Department:                         |             |             |             |             |             |             |             |             |             |             |
| Female Jail Capacity                          | 39          | 39          | 39          | 39          | 39          | 0 ∆         | 0           | 0           | 0           | 0           |
| Secure Jail Capacity                          | 172         | 172         | 172         | 172         | 235         | 274         | 274         | 274         | 274         | 274         |
| Adult Huber Capacity                          | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           |
| Land Conservation:                            |             |             |             |             |             |             |             |             |             |             |
| Erosion control permits issued                | 266         | 236         | 166         | 132         | 139         | 130         | 141         | 131         | 134         | 166         |
| Zoning, Planning & Land Information:          |             |             |             |             |             |             |             |             |             |             |
| Total permits issued                          | 505         | 465         | 449         | 412         | 396         | 358         | 356         | 294         | 340         | 344         |
| Veterans Administration:                      |             |             |             |             |             |             |             |             |             |             |
| In-person contacts for Federal Benefits       | 2,640       | 2,540       | 2,448       | 2,508       | 2,566       | 2,454       | 2,682       | 2,261       | 2,497       | 2,115       |
| In-person contacts for State Benefits         | 889         | 811         | 697         | 747         | 743         | 662         | 665         | 596         | 668         | 499         |
| Aging Department:                             |             |             |             |             |             |             |             |             |             |             |
| Number of senior meals served                 | 129,397     | 126,309     | 129,258     | 127,335     | 134,310     | 131,193     | 119,427     | 107,796     | 100,183     | 110,075     |
| Number of people served by benefit specialist | 5,900       | 6,000       | 7,000       | 5,486       | 4,032       | 4,540       | 5,082       | 5,308       | 3,624       | 4,127       |

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

| <b>Function/Program</b>                     | <b>2006</b> | <b>2007</b> | <b>2008</b> | <b>2009</b> | <b>2010</b> | <b>2011</b> | <b>2012</b> | <b>2013</b> | <b>2014</b> | <b>2015</b> |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <b>Health Department:</b>                   |             |             |             |             |             |             |             |             |             |             |
| Immunizations                               | 5,601       | 7,548       | 8,834       | 6,529       | 7,053       | 4,107       | 2,958       | 3,679       | 3,153       | 2,737       |
| Home Health Nursing Visits                  | 2,803       | 2,502       | 2,290       | 2,729       | 2,513       | 2,347       | 1,285       | 1,294       | 661         | 0           |
| Home Health Aide Visits                     | 6,318       | 6,400       | 5,512       | 5,030       | 4,611       | 4,239       | 3,000       | 2,374       | 883         | 0           |
| Personal Care Hours                         | 3,192       | 4,531       | 3,820       | 4,674       | 4,409       | 4,755       | 3,738       | 3,745       | 923         | 0           |
| Licenses issued                             | 875         | 884         | 923         | 939         | 945         | 914         | 889         | 1,009       | 891         | 881         |
| Sanitary permits issued                     | 214         | 188         | 175         | 163         | 152         | 145         | 152         | 146         | 146         | 158         |
| Septic systems inspections                  | 392         | 319         | 227         | 228         | 227         | 136         | 402         | 407         | 673         | 230         |
| WIC clients                                 | 2,186       | 2,289       | 2,389       | 2,357       | 2,336       | 2,275       | 2,182       | 3,462       | 3,458       | 2,090       |
| Lead screening                              | 548         | 697         | 571         | 460         | 648         | 525         | 256         | 686         | 515         | 497         |
| Mosquito sites monitored                    | 1,870       | 2,138       | 3,296       | 3,670       | 7,504       | 8,120       | 8,239       | 2,206       | 2,391       | 9,802       |
| Dog licenses issued                         | 13,432      | 14,219      | 15,075      | 15,608      | 16,351      | 16,716      | 16,522      | 17,082      | 17,137      | 17,431      |
| <b>Human Services:</b>                      |             |             |             |             |             |             |             |             |             |             |
| Intoxicated Driver Program assessment       | 780         | 690         | 704         | 650         | 903         | 607         | 814         | 823         | 795         | 726         |
| Household energy assistance recipients      | 3,015       | 3,151       | 3,237       | 3,460       | 4,143       | 3,999       | 3,863       | 3,478       | 7,838       | 3,238       |
| Medicaid benefits provided to individuals   | 14,871      | 15,465      | 16,561      | 19,205      | 20,110      | 20,050      | 21,419      | 11,966      | 12,629      | 11,271      |
| Abuse and neglect cases w/children reported | 4,452       | 3,516       | 3,368       | 3,523       | 3,262       | 1,831       | 1,728       | 2,181       | 2,309       | 1,618       |
| Justice Sanctions Population                | 476         | 1,663       | 1,656       | 1,536       | 1,519       | 1,270       | 1,505       | 1,391       | 1,288       | 1,859       |
| <b>Care Management Organization:</b>        |             |             |             |             |             |             |             |             |             |             |
| Clients served                              | 1,736       | 1,819       | 1,840 *     | 0           | 0           | 0           | 0           | 0           | 0           | 0           |
| <b>Highway Department:</b>                  |             |             |             |             |             |             |             |             |             |             |
| Number of miles maintained                  | 283         | 283         | 283         | 283         | 283         | 283         | 283         | 283         | 283         | 283         |
| <b>Hillview Health Care Center:</b>         |             |             |             |             |             |             |             |             |             |             |
| 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           | 30          | 30          | 30          | 30          | 30          |
| <b>Lakeview Health Center:</b>              |             |             |             |             |             |             |             |             |             |             |
| Number of beds available                    | 180         | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           |
| <b>Number of beds available:</b>            |             |             |             |             |             |             |             |             |             |             |
| Lakeview Nursing Home                       | 0           | 142         | 142         | 142         | 142         | 142         | 142         | 142         | 99          | 73          |
| MacIntosh Manor                             | 4           | 4           | 4           | 4           | 4           | 4           | 4           | 4           | 0           | 0           |
| Regent Manor                                | 0           | 4           | 4           | 4           | 4           | 4           | 4           | 4           | 4           | 4           |
| Maplewood CBRF                              | 0           | 0           | 14          | 14          | 14          | 14          | 14          | 14          | 14          | 14          |
| Ravenwood Nursing Home                      | 0           | 14          | 14          | 18          | 18          | 18          | 18          | 18          | 10          | 10          |
| Monarch Manor                               | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 8           | 8           |
| <b>Solid Waste Department:</b>              |             |             |             |             |             |             |             |             |             |             |
| Landfill tonnages                           | 112,723     | 109,623     | 111,191     | 111,581     | 95,239      | 110,921     | 89,935      | 119,085     | 118,341     | 126,955     |
| Xcel tonnages                               | 76,285      | 74,277      | 73,785      | 66,922      | 74,568      | 75,598      | 76,123      | 77,616      | 65,501      | 77,504      |
| <b>Household Hazardous Materials:</b>       |             |             |             |             |             |             |             |             |             |             |
| Number of household users                   | 3,564       | 4,157       | 5,150       | 5,471       | 6,398       | 6,454       | 9,915       | 10,265      | 10,955      | 10,008      |
| Number of business users                    | 204         | 370         | 552         | 611         | 524         | 391         | 341         | 465         | 508         | 482         |

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>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>2015</u> |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <u>Conservation &amp; Development</u>  |             |             |             |             |             |             |             |             |             |             |
| Vehicles                               | 5           | 5           | 3           | 3           | 3           | 3           | 3           | 3           | 3           | 3           |
| <u>Culture &amp; 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           | 5           | 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           | 3           | 3           | 3           | 3           | 3           | 3           | 3           | 3           |
| Boat Docks                             | 2           | 2           | 2           | 2           | 2           | 2           | 2           | 2           | 2           | 2           |
| Vehicles and machinery                 | 14          | 13          | 13          | 15          | 15          | 15          | 14          | 15          | 17          | 18          |
| Minature Golf Course                   | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           |
| <u>General Government</u>              |             |             |             |             |             |             |             |             |             |             |
| Office Building                        | 2           | 2           | 2           | 2           | 2           | 2           | 2           | 2           | 2           | 1           |
| Garage/Storage Buildings               | 6           | 6           | 6           | 7           | 7           | 7           | 7           | 7           | 7           | 7           |
| Utility Building                       | 0           | 0           | 0           | 1           | 1           | 1           | 1           | 1           | 1           | 1           |
| Vehicles and machinery                 | 7           | 8           | 8           | 9           | 9           | 9           | 12          | 12          | 11          | 11          |
| <u>Health &amp; 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           | 1           | 1           | 1           | 1           | 1           |
| Occupational Rehab Building            | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           |
| Adult Family Home                      | 2           | 2           | 2           | 2           | 2           | 2           | 2           | 3           | 3           | 3           |
| Women's Residential Treatment Facility | 0           | 0           | 0           | 1           | 1           | 1           | 1           | 1           | 1           | 1           |
| Screen House                           | 1           | 1           | 1           | 1           | 1           | 0           | 0           | 0           | 0           | 0           |
| Garage/Storage Building                | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           |
| Vehicles and machinery                 | 21          | 21          | 24          | 24          | 23          | 22          | 24          | 22          | 19          | 20          |
| <u>Safety</u>                          |             |             |             |             |             |             |             |             |             |             |
| Building - Huber Facility              | 1           | 1           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           |
| Vehicles and machinery                 | 33          | 35          | 41          | 40          | 40          | 42          | 39          | 35          | 35          | 29          |
| Lenco Bearcat                          | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           |
| Boats                                  | 2           | 2           | 3           | 3           | 3           | 3           | 2           | 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          | 11          | 11          | 11          | 11          | 11          | 11          | 11          |
| Salt Storage                           | 8           | 8           | 8           | 9           | 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         | 138         | 137         | 143         | 144         | 140         | 138         | 134         | 137         | 133         |

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