



## Annual Comprehensive Financial Report

# COUNTY OF LA CROSSE WISCONSIN

For the Year Ended December 31, 2024



Exceptional Services.

Extraordinary Place.

**COUNTY OF LA CROSSE, WISCONSIN**

**Annual Comprehensive Financial Report**

For the Year Ended December 31, 2024

**County Administrator**  
Jane Klekamp

**County Auditor/Finance Director**  
Lanae Nickelotti

**Prepared by**  
La Crosse County  
Finance Department

About the Cover:  
A view of the La Crosse Blufflands

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# Servant Leadership is our Business

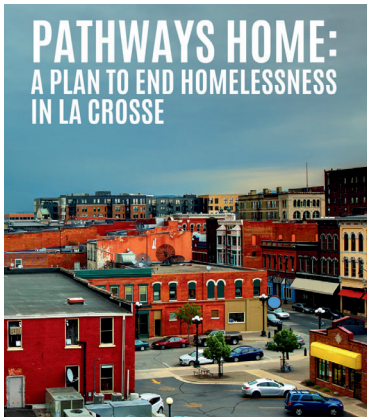


## **PRESERVING FARMLAND, IMPROVING WATER QUALITY**

La Crosse County's Land Conservation Department partnered with landowners on 30 projects in 2024 to reduce soil erosion and improve water quality.

A total of \$445,000 funded these efforts, including \$247,000 in federal funding, \$102,000 from the state, \$81,000 from La Crosse County, and \$15,000 contributed by landowners.

Projects included dams, grassed waterways, and lined waterways throughout rural La Crosse County. These improvements help preserve farmland, mitigate flood impacts, and reduce runoff into local rivers and streams. Looking ahead, the Land Conservation team plans 38 new projects in 2025, continuing its work alongside landowners to support farmers while protecting our natural resources.



## **TACKLING HOMELESSNESS**

Pathways Home, our new city-county homelessness response plan, launched in January of 2024. By year's end, through collaboration with local agencies, nearly 100 households had moved from homelessness to housing thanks to the program.

Planning work completed in 2024 will lead to the addition of new peer support and case manager positions in 2025 to support the program. Additionally, new specialized housing units, including at the County's Hillview long-term campus, will be added in 2025.

Pathways Home is focused on long-term solutions that include housing, case management, peer support, and prevention, with a goal of ending chronic homelessness in our community by 2029.



## **SUPPORTING CHILDREN'S HEALTH**

Human Services Staff enrolled 887 youth in the Children's Long-Term Support Waiver (CLTSW), Birth to 3, and the Comprehensive Community Services (CCS) program in 2024. The programs support youth with mental health, autism, and/or physical and developmental disabilities. Notably, 16% were enrolled in multiple programs. Human Services also saw a 24% increase in CLTSW and CCS referrals in 2024 from the previous year. Each of the programs provide critical support to local families and their children.

## **KEEPING OUR COUNTY MOVING**

La Crosse County's Highway Department rebuilt 14.8 miles of county highway in 2024, the highest mileage completed in a single year in decades. Our dedicated Highway Department staff successfully completed six highway reconditioning projects, thanks to efficient use of personnel and equipment, strong leadership, and cooperative weather conditions.

Since 2019, annual County spending on highway construction projects has risen by 182%. This increase has allowed the County to counter rising costs and steadily improve road conditions.



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# INTRODUCTORY SECTION

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**LA CROSSE COUNTY**  
Exceptional services. Extraordinary place.

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June 25, 2025

County Board of Supervisors  
Citizens of La Crosse County

We are pleased to present the Annual Comprehensive Financial Report (ACFR) for the County of La Crosse, Wisconsin for the fiscal year ended December 31, 2024.

State Statute and Administrative Rule Tax 16 require counties with populations of 25,000 or more to submit audited financial statements by July 31, 2025. 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 annual comprehensive financial report of La Crosse County for the fiscal year ended December 31, 2024.

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 US, LLP has issued unmodified opinions on La Crosse County's financial statements for the fiscal year ended December 31, 2024. 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 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 towns. The County occupies a land area of 481 square miles and serves a population of 122,365 (2023 estimate).

The County's legislative is the 30-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; Veterans, 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 and the La Crosse County Economic Development Fund Corporation are included in this report.

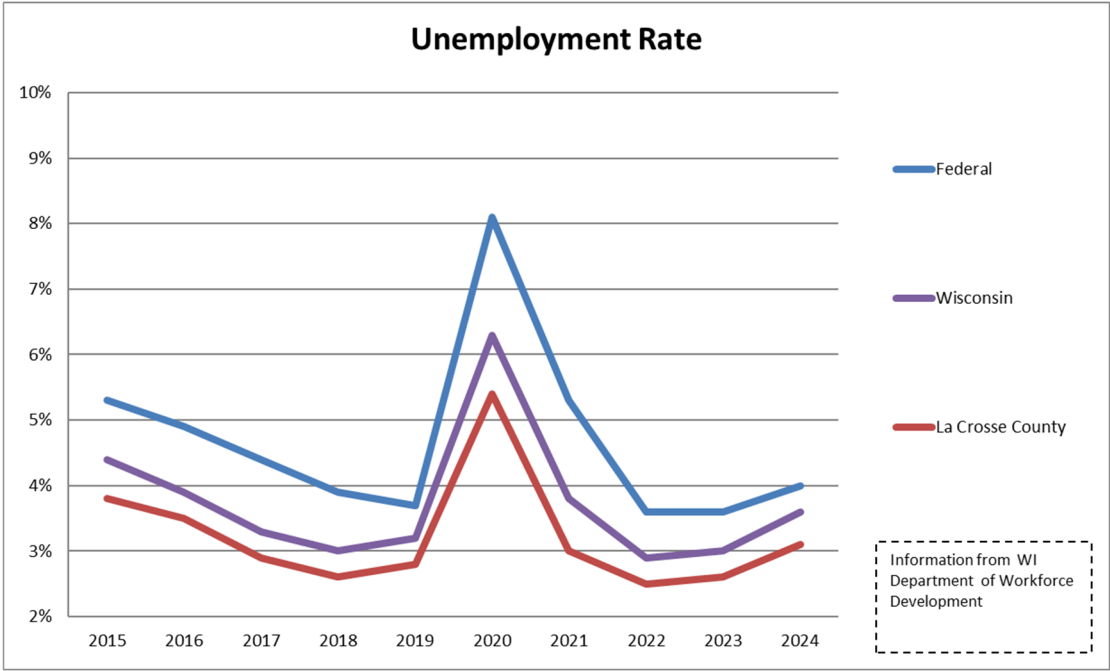
The County of La Crosse provides many services to its citizens, some of which are required by state statute. Those services include maintenance of public records, a five-branch circuit court system, public safety and law enforcement, highway maintenance and construction, public health, human services,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

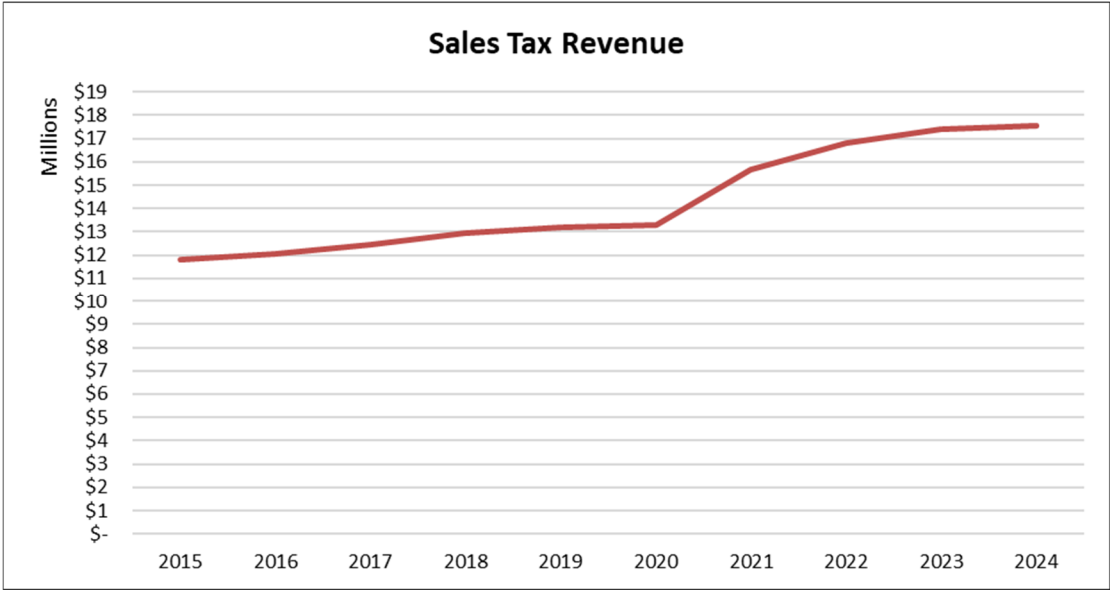
## **Local Economy**

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 on most economic indicators. In fact, La Crosse County was in a five-way tie for the 5th lowest unemployment rate of all Counties in Wisconsin as of February 2025 at 3.1%. The County unemployment rate remained consistently lower than the State of Wisconsin and the national rate. The Federal, State of Wisconsin and La Crosse County rates in the chart below are based on the average rates for each year (not seasonally adjusted).



The County receives 0.5% sales tax on retail sales. Sales tax revenue for the County continues to grow, in fact 2024 saw a 0.9% growth over 2023.





## **Relevant Financial Policies**

The annual budgets are prepared with the following principles in mind: limiting the use of reserves to fund ongoing operating expenses, strategically utilizing debt to fund large projects, examining service delivery systems to ensure we are maximizing revenue sources, making internal organizational changes to increase efficiencies and service, and investing in employees. 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 taxpayers' 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.

### **Remodel Hillview Health Care Center**

In August 2024, the County Board approved construction contracts for the remodel of the Hillview Health Care Center campus with total project costs not to exceed \$19.6 million. The remodeled Hillview campus will contain a 35-bed community based residential facility, 10 housing units, an intergenerational day center, a 4-bed mental health crisis stabilization unit, and renovations to the existing skilled nursing facilities. The project will be funded with up to \$12 million of American Rescue Plan Act funding and \$8 million in general obligation bonds with an amortization of 20 years and payments made from revenues generated by the Hillview Health Care Center campus. Bonding was issued in the Fall of 2024, and the remodel project is ongoing with an estimated completion date in 2026. The remodel is accounted for in the Hillview Facility fund.

### **Pathways Home**

In January 2024, the County and City of La Crosse launched an ambitious new partnership to end long-term homelessness in the community. The County and City have historically not had a defined role in homelessness response in La Crosse. This new five-year plan changes that and will result in a more targeted and aligned approach. The goal of the Pathways Home project is to achieve Functional Zero homelessness in La Crosse by 2029, through strategies to increase the availability of housing, improve supports for people so they stay housed, and create a path to ending homeless encampments. As part of the plan, the County will use existing funding to hire a County Homelessness System Manager, who will work in tandem with the City's Homelessness Services Coordinator. Progress will be tracked and made available to the public throughout the project.

### **American Rescue Plan Act**

In 2021, the County was awarded \$22.9 million through the American Rescue Plan Act (ARPA). The funds presented a huge opportunity for the County. Three years later, funds have been awarded to local projects that will have a long-lasting impact. The list includes:

- \$3 million for Catholic Charities and Couleecap to house families (at least 14 families, or 43 children have been housed to date, with more to come)
- \$12 million to transform Hillview (including an intergenerational center and Community Based Residential Facility)
- \$2 million for towns to support 14 stormwater infrastructure projects (in Campbell, Onalaska, Holland, and Shelby)
- \$1 million to support housing redevelopment grants (helping to increase tax base and support new single and multi-family housing in La Crosse, Rockland, Campbell, and Onalaska)
- \$500,000 for childcare grants to 36 providers outside the City of La Crosse. One provider who received funding noted: "This funding is going to make a huge difference for my small business and for my community."
- \$1.5 million for solar at multiple County properties (County will receive a \$700,000 rebate through the Focus on Energy Credits Inflation Reduction Act)
- \$2.4 million for the Boys and Girls Clubs of Greater La Crosse to support development of a new workforce readiness center on the northside of La Crosse.

The projects were backed by the County Board and informed by community input to target areas of need across the County.

### **Investment in Staff**

One of the strategic directions of La Crosse County's Comprehensive Plan was 'Invest in Staff & Grow Future Leaders'. During 2024, the County established a leadership development program called Leadership and Cultural Competencies and started implementing the program across the entire organization.

In July 2024, the County Board approved a modification of the pay scales for hourly employees based on a comprehensive wage review by the County. The new pay scales will increase La Crosse County's competitiveness in the labor market, aid employee retention, and boost morale. The estimated cost of the pay scale modification for 2024 was \$305,046.

### **Long-Term Financial Planning**

As part of long-range planning, the County prepares a five-year comprehensive capital improvement plan. This process makes certain 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.

County Administration and Finance staff expect the County's financial condition to remain healthy due to conservative budgeting and maintaining strong reserve levels, yet we recognize that our greatest challenges will be: 1) Federal funding changes and uncertainty; 2) Aging population and workforce shortage; 3) Increased need for mental health support in the community, and 4) Increased risk from extreme weather events related to climate change.

## Awards & Acknowledgements

La Crosse County's Crisis Program, which is part of the Human Services Department, received a 2024 Shining Star Award from the *Mental Health Coalition of the Greater La Crosse Area*. The award is a fitting tribute to the crisis team and the great work they do, often under difficult circumstances, to support the community.

Jenna Helminski Juve, Human Services Supervisor, received a Rising Star Award from the *7 Rivers Alliance* and *River Valley Media Group* at a ceremony in October. Jenna is one of the brightest young leaders at La Crosse County, where she works at the LOT Aging and Disability Resource Center (ADRC) and recently became part of the Pathways Home team, supporting the new homelessness response program.

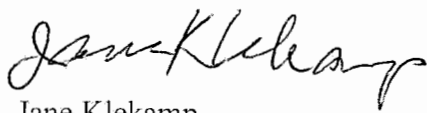
Maomoua Vue, Nutrition Educator, received the YWCA's 2024 Tribute to Outstanding Women "Eliminating Racism" Award. Maomoua works for the La Crosse County Health Department and is a great ambassador for the County. She recently partnered with Gundersen Health System to develop a series of Hmong spoken breastfeeding promotion videos for the Women, Infants and Children program. Maomoua also worked on the first bilingual training program in the La Crosse area that trained Hmong and Hispanic women to provide culturally appropriate nutrition and breastfeeding education to non-English speaking individuals.

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 annual comprehensive financial report for the fiscal year ended December 31, 2023. This was the nineteenth 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 annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

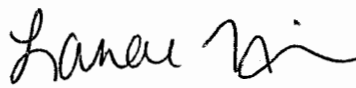
A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report would not have been possible without the dedicated efforts of the Finance Department staff, specifically Jason Steiner, Erica Gamroth, Kacie Larson, and Renee Nugent. We would also like to show recognition for the hard work and excellent assistance received from our independent auditors, Baker Tilly US, LLP.

Respectfully submitted,



Jane Klekamp  
County Administrator



Lanae Nickelotti, CPA  
Auditor/Finance Director



Government Finance Officers Association

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

Presented to

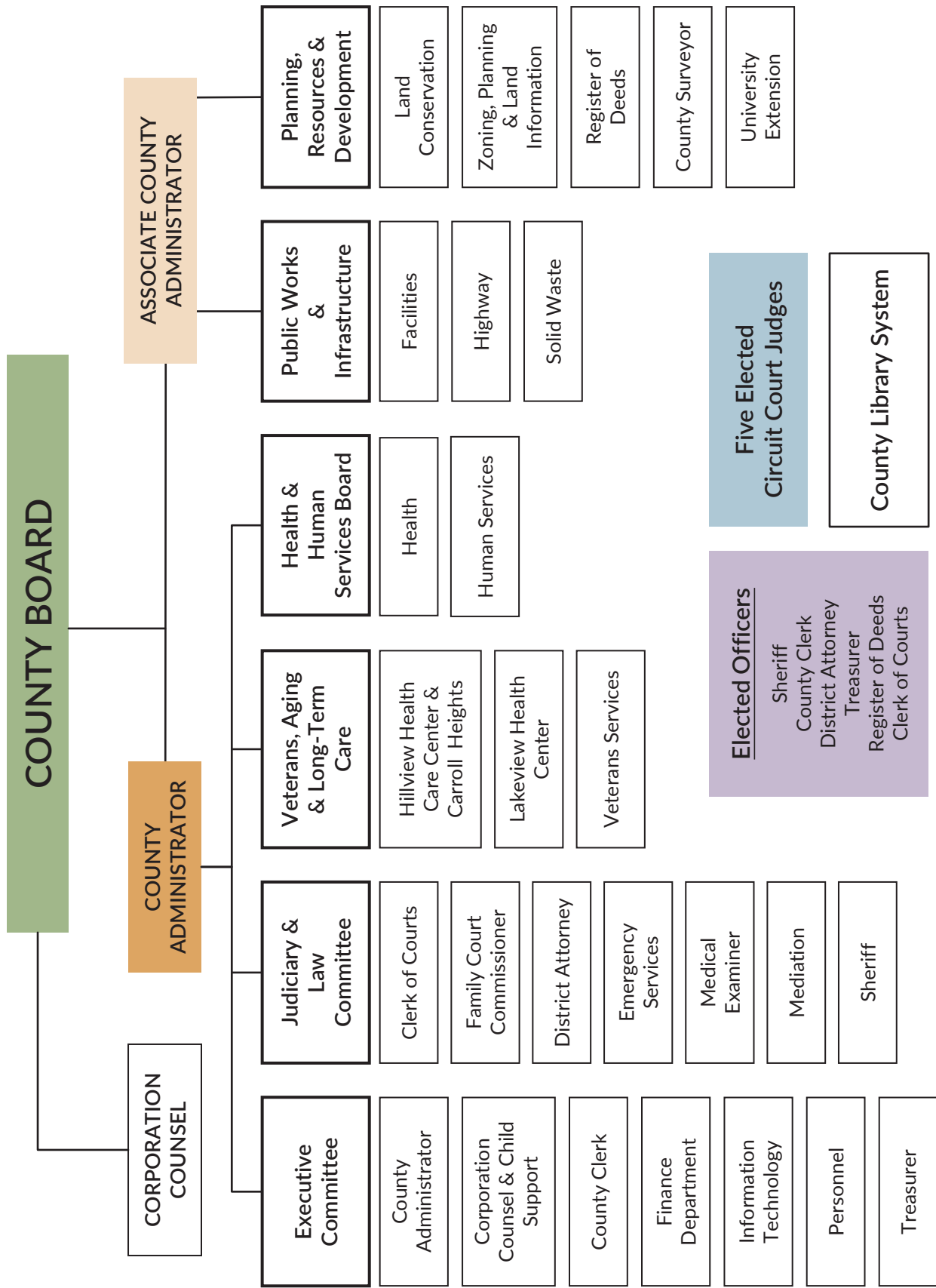
**County of La Crosse  
Wisconsin**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2023

*Christopher P. Morrell*

Executive Director/CEO



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

(As of December 31, 2024)

County Board Chairwoman – Tina Tryggestad – District 13

District 1	Kelly Leibold	District 17	Jack Pogreba
District 2	Ralph E. Geary Jr.	District 18	Mike Baroni
District 3	David Pierce	District 19	Rick Cornforth
District 4	Maureen Freedland	District 20	Steve Doyle
District 5	Emily Anderson	District 21	Dave Balduzzi
District 6	Grant Mathu	District 22	Joseph Kovacevich
District 7	Gary Padesky	District 23	Travis Elam
District 8	Peg A. Isola	District 24	Vacant
District 9	Dawn Wacek	District 25	Dennis Jacobsen
District 10	Kim Cable	District 26	David Hundt
District 11	Patrick Scheller	District 27	Paul Wuensch
District 12	Randy Erickson	District 28	Ron Rothering
District 14	Margaret Larson	District 29	Ken Schlimgen
District 15	Monica Kruse	District 30	Dillon Mader
District 16	Dan Ferries		



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## FINANCIAL SECTION

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**LA CROSSE COUNTY**  
Exceptional services. Extraordinary place.

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## **Independent Auditors' Report**

To the Honorable Board of County Supervisors of  
La Crosse County

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

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 (the County), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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 the County as of December 31, 2024 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.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (GAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions. The financial statements of Mississippi Valley Health Services Commission were not audited in accordance with *Government Auditing Standards*.

#### ***Emphasis of Matters***

As discussed in Note 1, the County adopted the provisions of GASB Statement No. 100, *Accounting Changes and Error Corrections*, effective January 1, 2024. Additionally, as discussed in Note 19, there were changes to or within the reporting entity causing adjustments to beginning net position. Our opinions are not modified with respect to this matter.

As discussed in Note 1, the County adopted the provisions of GASB Statement No. 101, *Compensated Absences*, effective January 1, 2024. Our opinions are not modified with respect to this matter.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and GAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and GAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

### ***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 is the responsibility of management and, 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 the 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.

### ***Other Information***

Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises of the Introductory Section and Statistical Section listed in the accompanying table of contents but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2025 on our consideration of the 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 solely 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 the effectiveness of the County's 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 the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Baker Tilly US, LLP". The signature is written in a cursive, flowing style.

Madison, Wisconsin  
June 25, 2025



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# MANAGEMENT'S DISCUSSION & ANALYSIS

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**LA CROSSE COUNTY**  
Exceptional services. Extraordinary place.

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

December 31, 2024

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 for the year ended December 31, 2024. 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 \$280,086,026 (net position). Of this amount, \$107,945,799 (unrestricted net position) may be used to meet ongoing obligations to citizens and creditors, \$20,142,982 is restricted for specific purposes (restricted net position), and \$151,997,245 is the net investment in capital assets.
- The County's total net position increased by \$32,895,549. Governmental activities increased the County's net position by \$20,595,664 and business-type activities increased by \$12,299,885.
- As of the close of the current year, the County of La Crosse's governmental funds reported combined ending fund balances of \$66,587,575, an increase of \$2,802,942 from 2023. Approximately 36.5% of the combined fund balances, or \$24,291,590 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 \$35,417,448 or 79.9% of the total general fund expenditures. Unassigned fund balance for the general fund was \$24,291,590 or 54.8% 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 \$45,553,223 at December 31, an increase of \$12,652,964 from the prior year. Internal service funds reported net position of \$127,943,028 at year end, an increase of \$8,067,716 from the prior year. Of the total proprietary fund net position of \$173,496,251, \$128,082,600 is invested in capital assets and \$45,413,651 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 are comprised 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.

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**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: general government; public safety; public works; health and human services; culture, recreation and education; and conservation and development. The business-type activities of the County include: Hillview Health Care Center, Hillview Facility, Lakeview Nursing Home Facility, Solid Waste, Carroll Heights Apartments, Hillview Terrace, The Oaks, The Evergreens, Regent Manor, Monarch Manor, Neshonoc 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 and the Economic Development Fund Corporation which is a separate legal entity for which the County of La Crosse appoints a voting majority of the governing board. Financial information for the Mississippi Valley Health Services Commission component unit is reported separately from the financial information presented for the primary government itself. Financial information for the Economic Development Fund Corporation component unit is blended within the General Fund and Business Fund of the primary government.

The government-wide financial statements can be found on pages 43-45 of this report.

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

- Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental funds financial statements focus on near-term inflows and outflows of

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spendable resources, as well as balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a county's near-term financial requirements.

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

The County maintains 12 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for the General Fund, Human Services Fund, Business Fund, American Rescue Plan Act Fund, and Debt Service Fund, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The basic governmental fund financial statements can be found on pages 46-49 of this report.

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

Proprietary fund financial statements provide the same type of information as the government-wide financial statements, only in more detail. Hillview Health Care Center, Hillview Facility, Solid Waste and Lakeview Nursing Home Facility 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 50-55 of this report.

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



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The custodial funds financial statements can be found on pages 56-57 of this report.

**Notes to the Basic Financial Statements** provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes can be found on pages 63-108 of this report.

**Required Supplementary Information** is presented for the budgetary schedules of the General Fund and the major special revenue funds, schedule of changes in the total other postemployment benefit (OPEB) liability, WRS proportionate share of the net pension liability (asset), and WRS schedule of employer contributions. This information can be found on pages 109-120 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 \$280,086,026 at the close of the most recent fiscal year. A comparative Statement of Net Position for 2024 and 2023 is below with the total percentage change.

**Statement of Net Position**

	Governmental activities		Business-type activities		Total		Total % Change
	2024	2023	2024	2023	2024	2023	
Current and other assets	\$ 155,504,581	\$ 166,450,547	\$ 55,041,303	\$ 37,919,154	\$ 210,545,884	\$ 204,369,701	3.02%
Capital assets	174,550,206	165,784,249	34,403,482	31,626,406	208,953,688	197,410,655	5.85%
Total Assets	330,054,787	332,234,796	89,444,785	69,545,560	419,499,572	401,780,356	4.41%
Deferred outflows of resources	32,356,438	49,883,241	6,061,626	8,702,182	38,418,064	58,585,423	-34.42%
Current and other liabilities	17,146,927	32,392,529	5,118,175	4,099,447	22,265,102	36,491,976	-38.99%
Long-term liabilities	53,826,476	70,043,482	36,660,479	31,445,902	90,486,955	101,489,384	-10.84%
Total Liabilities	70,973,403	102,436,011	41,778,654	35,545,349	112,752,057	137,981,360	-18.28%
Deferred inflows of resources	60,554,968	69,394,836	4,524,585	5,799,106	65,079,553	75,193,942	-13.45%
Net position:							
Net investment in							
capital assets	134,994,050	120,495,929	17,003,195	14,278,884	151,997,245	134,774,813	12.78%
Restricted net position	20,142,982	13,823,024	-	-	20,142,982	13,823,024	45.72%
Unrestricted net position	75,745,822	75,968,237	32,199,977	22,624,403	107,945,799	98,592,640	9.49%
Total Net Position	\$ 230,882,854	\$ 210,287,190	\$ 49,203,172	\$ 36,903,287	\$ 280,086,026	\$ 247,190,477	13.31%

The largest portion of the County's net position (54.3%) reflects its investment in capital assets (e.g. land and easements, structures and improvements, infrastructure, equipment, and intangibles) 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.

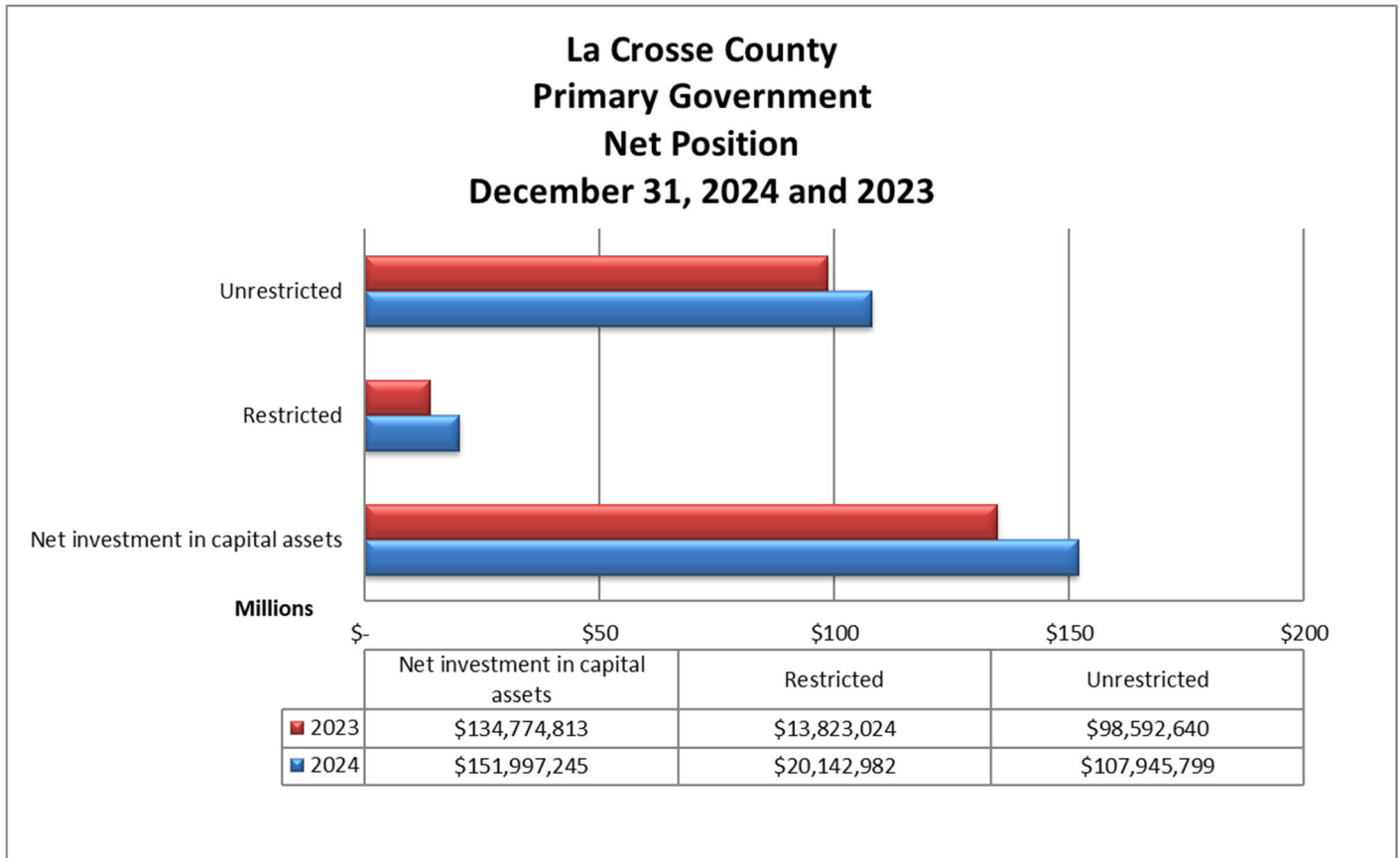
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Unrestricted net position comprises 38.5% of the County's net position. These items may be used to meet the County's ongoing obligations to citizens and creditors.

The remaining balance of the County's net position, 7.2%, 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.



The County's net position increased \$32,895,549 during the current year. Total revenues for the year were \$193,522,705, and expenses were \$160,627,156. Overall, revenues increased by \$25,151,085 from the prior year, while expenses increased by \$2,400,022. The table and the narrative that follow consider the operations of governmental and business-type activities separately.

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**Governmental Activities**

Governmental activities increased the County's net position by \$20,595,664, in comparison to a \$9,213,239 increase in 2023. This change is largely reflected the following items:

- Property taxes for the governmental activities increased \$576,404. Human Services property taxes increased by \$446,389 and the Health Department property taxes increased by \$46,175 as the County shifted property tax dollars to invest in health and human service programming.
- Capital grants and contributions within public works increased by \$1,882,035 from the previous year. During 2024, the Highway Department received capital contributions from the Federal government, and State of Wisconsin for various infrastructure projects such as County roads U and FO, and bridges on County roads M, D and Long Coulee.
- Charges for services within health and human services increased by \$2,079,913 from the previous year primarily due to the recognition of Opioid settlement funding.
- Governmental activities had a net pension liability of \$3,771,475 as of December 31, 2024, and a net pension liability of \$13,527,163 as of December 31, 2023. The change in the County's proportionate share of the net pension liability had a positive impact on all expense functions. During 2024 and 2023, the total expense allocated to all functions was (\$612,076) and \$2,961,824, respectively.
- Grants and contributions, not restricted to specific programs increased \$19,746,010 from the previous year due to \$1,279,926 in additional state shared revenue from Wisconsin Act 12 and spending of the American Rescue Plan Act funding.
- Gain on disposal of property and equipment increased \$767,054. This increased was due to a \$1,135,500 land sale in the West Salem industrial park.
- Transfers out of governmental activities increased \$11,274,558 from the previous year due to the County Board approved American Rescue Plan Act support of the Hillview Facility remodel.

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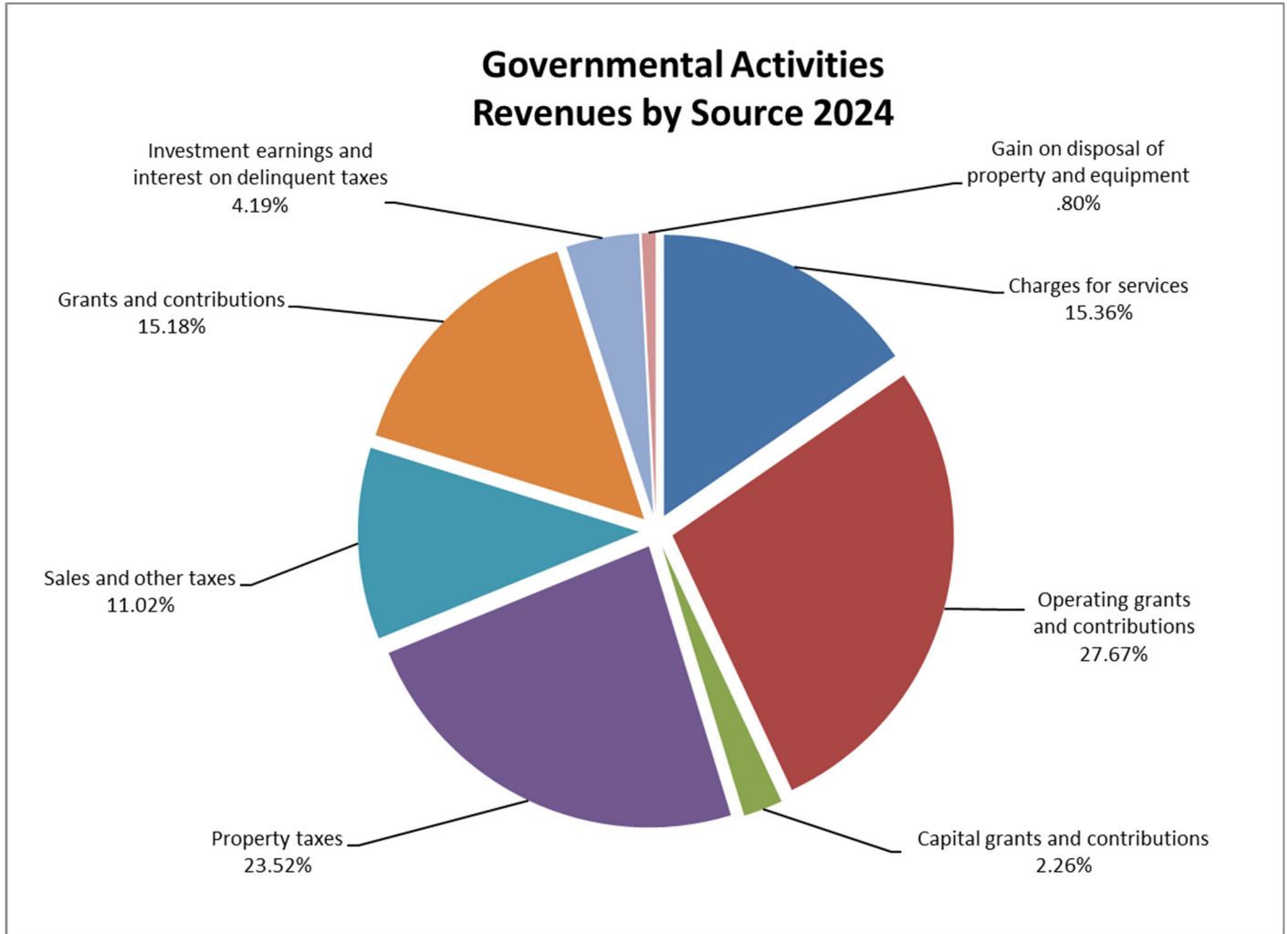
The following table compares 2024 and 2023.

Statement of Activities								Total % Change
Governmental activities			Business-type activities		Total			
2024	2023		2024	2023	2024	2023		
Revenues:								
Program revenues:								
Charges for services	\$ 24,713,462	\$ 22,559,367	\$ 31,137,617	\$ 30,013,960	\$ 55,851,079	\$ 52,573,327	6.23%	
Operating grants and contributions	44,484,734	45,842,907	257,526	377,325	44,742,260	46,220,232	-3.20%	
Capital grants and contributions	3,640,786	1,759,401	883,545	-	4,524,331	1,759,401	157.15%	
General revenues:								
Property taxes	37,831,942	37,255,538	190,889	186,853	38,022,831	37,442,391	1.55%	
Sales taxes	17,548,458	17,390,626	-	-	17,548,458	17,390,626	0.91%	
Other taxes	176,837	181,310	-	-	176,837	181,310	-2.47%	
Grants and contributions, not restricted to specific programs	24,423,258	4,677,248	-	-	24,423,258	4,677,248	422.17%	
Investment income (losses) and interest on delinquent taxes	6,746,201	6,709,827	595,586	482,095	7,341,787	7,191,922	2.08%	
Insurance recoveries	-	-	-	399,792	-	399,792	100.00%	
Gain on disposal of property and equipment	1,281,769	514,715	17,306	20,656	1,299,075	535,371	142.65%	
Total revenues	160,847,447	136,890,939	33,082,469	31,480,681	193,929,916	168,371,620	15.18%	
Expenses:								
General government	13,699,382	12,512,180	-	-	13,699,382	12,512,180	9.49%	
Public safety	22,225,737	21,337,803	-	-	22,225,737	21,337,803	4.16%	
Public works	12,726,156	13,524,529	-	-	12,726,156	13,524,529	-5.90%	
Health and human services	67,463,938	68,284,893	-	-	67,463,938	68,284,893	-1.20%	
Culture, recreation and education	4,646,528	4,641,165	-	-	4,646,528	4,641,165	0.12%	
Conservation and development	6,913,981	5,921,747	-	-	6,913,981	5,921,747	16.76%	
Interest on long-term debt	913,871	1,067,751	-	-	913,871	1,067,751	-14.41%	
Hillview Health Care Center	-	-	9,119,003	9,180,258	9,119,003	9,180,258	-0.67%	
Hillview Facility	-	-	243,348	-	243,348	-	100.00%	
Lakeview Nursing Home Facility	-	-	1,400,703	994,988	1,400,703	994,988	40.78%	
Solid Waste	-	-	14,681,947	13,845,736	14,681,947	13,845,736	6.04%	
Apartments and assisted living facilities	-	-	6,578,278	6,519,403	6,578,278	6,519,403	0.90%	
Household hazardous waste disposal services	-	-	421,495	396,681	421,495	396,681	6.26%	
Total expenses	128,589,593	127,290,068	32,444,774	30,937,066	161,034,367	158,227,134	1.77%	
Excess before transfers	32,257,854	9,600,871	637,695	543,615	32,895,549	10,144,486	224.27%	
Transfers	(11,662,190)	(387,632)	11,662,190	387,632	-	-	-	
Change in net position	20,595,664	9,213,239	12,299,885	931,247	32,895,549	10,144,486	224.27%	
Net position, beginning of year	210,287,190	201,073,951	36,903,287	35,972,040	247,190,477	237,045,991	4.28%	
Net position, end of year	\$ 230,882,854	\$ 210,287,190	\$ 49,203,172	\$ 36,903,287	\$ 280,086,026	\$ 247,190,477	13.31%	

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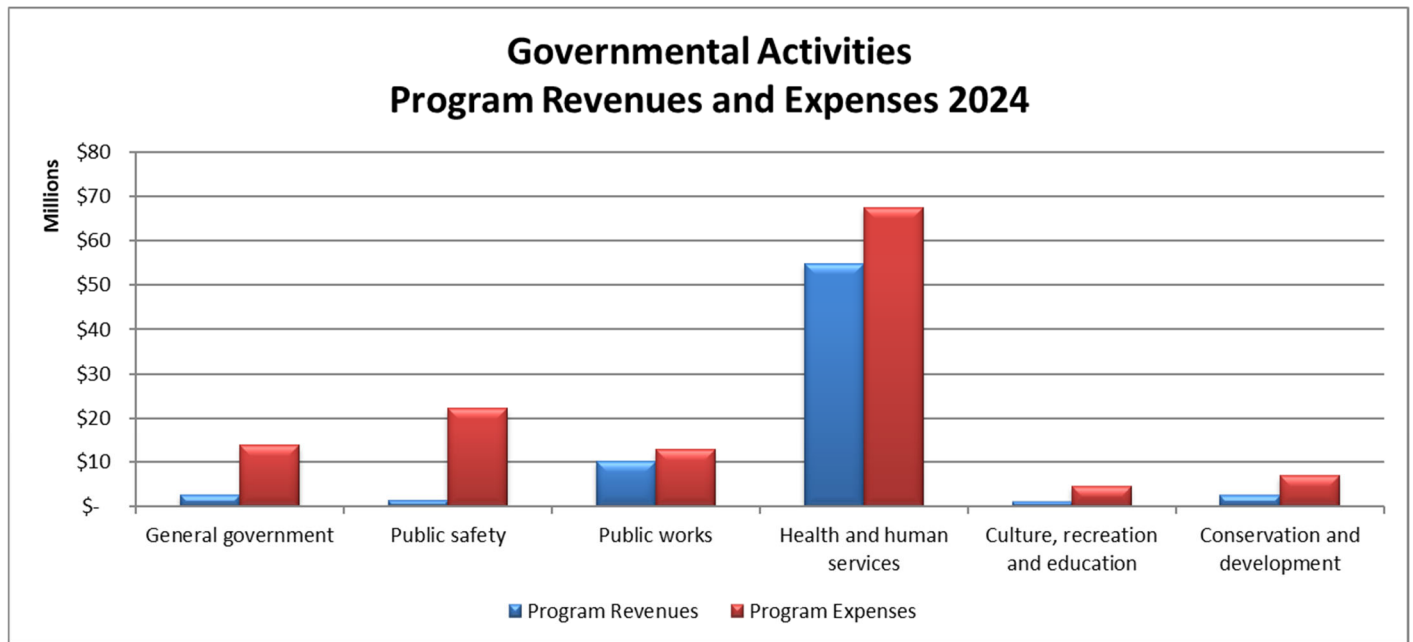
Revenues for the County's governmental activities total \$160,847,447, with property taxes and operating grants and contributions accounting for 51% of total revenues.



Governmental activities expenses total \$128,589,593, exceeding program revenue by \$55,750,611, as the following graph displays. Governmental activities expenses increased by \$1,299,525 from the prior year. When general revenues (which include such items as property taxes, investment income 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 \$20,595,664.

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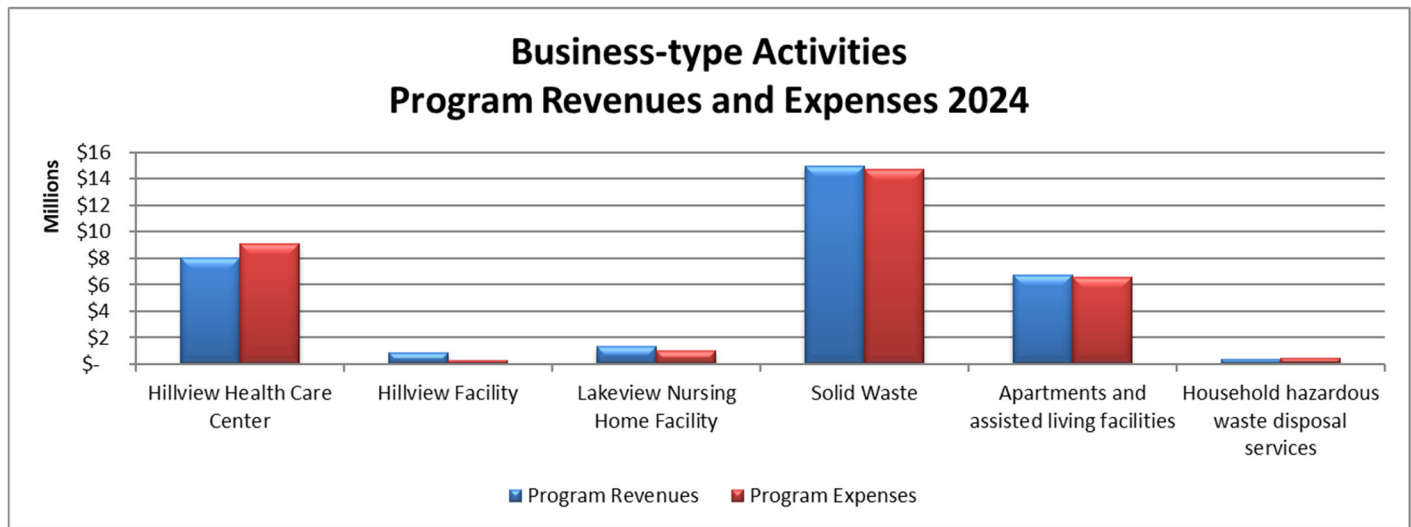
**Business-Type Activities**

Business-type activities for the current year increased net position by \$12,299,885. Hillview Facility, Solid Waste, and Household Hazardous Materials had the largest increases in net position at \$12,249,441, \$755,744, and \$127,342 respectively. Hillview Health Care Center and Ravenwood Nursing Home had decreases in net position of \$853,881 and \$100,108 respectively.

In September of 2023, the County Board approved to remodel of the Hillview Health Care Center into a multi-use facility. The new vision for Hillview will contain a 35-bed community based residential facility, an intergenerational center, a 4-bed crisis stabilization unit, and renovations to the existing skilled nursing facilities. The project is estimated to cost \$19.6 million, with financing from the American Rescue Plan Act and general obligation bonds with payments to be made from revenues generated by the Hillview Health Care Center. Bonding was issued in the Fall of 2024, and the remodel project is ongoing with an estimated completion date in 2026. The remodel is accounted for in the Hillview Facility fund. The County also received a capital grant in the amount of \$1,000,000 from the federal government to support this project.

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Internal service fund allocations to the business-type activities decreased their net position by \$353,079, due primarily to \$306,584 from the Health Self Insurance Fund, and \$46,518 from the Liability Self Insurance Fund.

## 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.

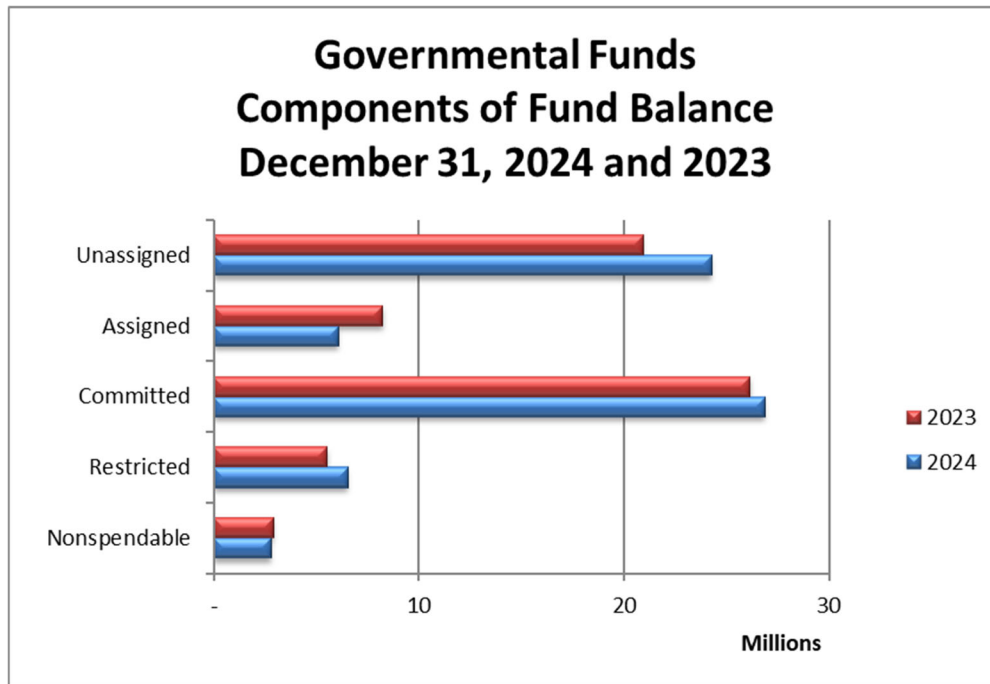
**Governmental Funds:** The general government functions are contained in the General, Special Revenue, and Debt Service funds. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing 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.

At December 31, the County's governmental funds reported combined fund balances of \$66,587,575, an increase of \$2,802,942 in comparison with the prior year. Unassigned fund balance of \$24,291,590 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 \$2,810,853 consists of amounts set aside for inventories and prepaids, advances to other funds, and delinquent property taxes purchased from other taxing authorities. Restricted fund balance of \$6,553,096 consists of amounts legally required to be expended for specified purposes. Committed fund balance of \$26,860,339, consists of amounts the County Board committed for particular purposes including: improvements to Lake Neshonoc, Lakeview and Parks, Harbor Commission activities, Neighborhood Revitalization and Human Services programs. Assigned fund balance of \$6,071,697 consists of purchase orders, carryforwards, and amounts appropriated from fund balance as part of the budget process.

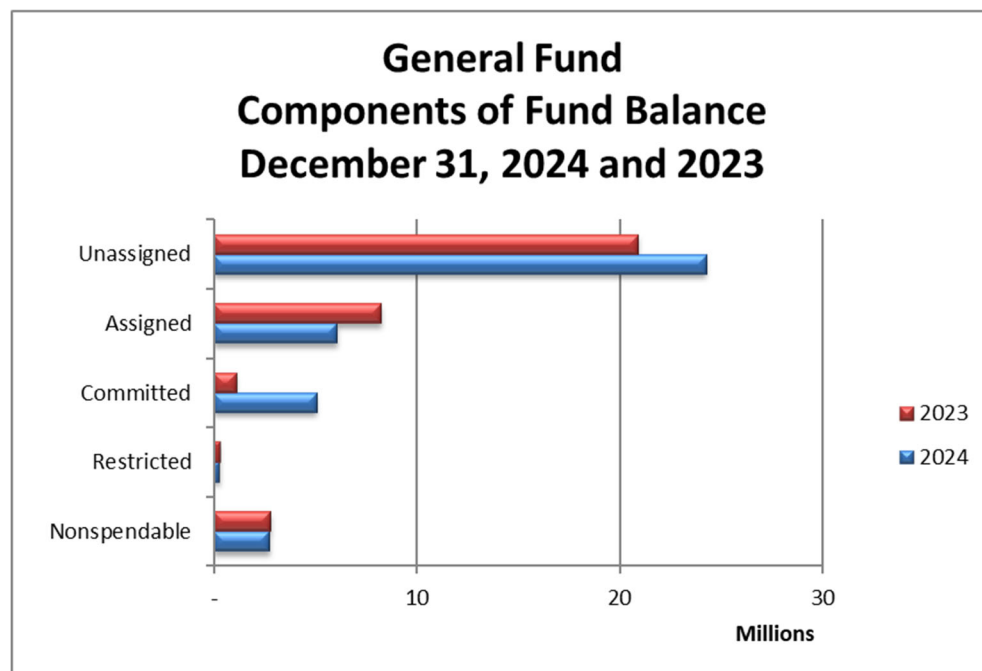
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The following chart compares the components of fund balance for the governmental funds for 2024 and 2023.



The following chart compares the components of fund balance specifically for the General Fund for 2024 and 2023.





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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 \$24,291,590 while total fund balance was \$38,414,203. Unassigned fund balance represents 54.8% of total General Fund expenditures, while total fund balance represents 86.7% of total General Fund expenditures. In relation to General Fund revenues, unassigned fund balance represents 54.6% of total General Fund revenues. These ratios show that the County is in a good position to meet any upcoming obligations.

	<b>2024</b>		
	<b>General Fund</b>	<b>Percentage of Expenditures</b>	<b>Percentage of Revenue</b>
Total revenues	\$44,459,635	100.3%	-
Total expenditures	44,306,258	-	99.7%
Unassigned fund balance	24,291,590	54.8%	54.6%
Total fund balances	38,414,203	86.7%	86.4%

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 54.8%. County policy limits the use of unassigned fund balance to funding of 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 \$5,027,329. Key factors contributing to this increase are as follows:

- Intergovernmental revenues in the General Fund increased by \$1,279,926 from the prior year due to higher state shared revenue from Wisconsin Act 12.
- Transfers into the General Fund net \$4,078,310 above the prior year due to committed projects by the County Board and investment income related to the American Rescue Plan Act funding.
- Sale of capital assets increased by \$955,591 due primarily to a \$1,135,500 land sale in the West Salem industrial park.

The County's Human Services Fund, a major fund, had a total fund balance of \$18,748,828, a decrease of \$2,611,196 from the prior year. Of this fund balance, \$9,261 was nonspendable for prepayments; \$2,127,173 was restricted for the Western Region for Economic Assistance (WREA) Consortium, donations, and elderly transportation programs; \$16,612,394 was committed for elderly programs and Human Services programs. The decrease in fund balance was primarily due to budgeted uses of fund balances, reduced revenues, and cost increases in out-of-home care within family and children services.

The County's Business Fund, a major fund, had a fund balance of \$1,297,846, which was a decrease of \$221,303 from the prior year. The decrease in fund balance was primarily due to cost increases in the operating contract and a vehicle purchase for the SMRT bus program.

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The County's American Rescue Plan Act Fund, a major fund, had a fund balance of \$0, which was a decrease of \$752,368. All funds have been spent or committed to County Board approved projects including nearly \$12 million to the Hillview redesign and remodel. Other projects include neighborhood revitalization, family bridge housing, skilled trades, stormwater infrastructure and solar projects.

The County's Debt Service Fund, a major fund, had a fund balance of \$46,031 at December 31, which was a decrease of \$2,437. This decrease was due to the planned use of \$3,187 of premiums from bonds issued in 2021. These premiums are applied towards interest payments over a three-year period until the funds are depleted. The County did not issue new debt from the debt service fund during 2024.

Additionally, the County strategically worked to utilize fund balance for capital items or one-time projects. The budgeted use of unassigned fund balance is shown below. For 2025, \$3,818,840 of the budgeted unassigned fund balance usage is for the following projects: 911 radio system upgrade, facilities, parks, highway, sheriff, land conservation, SMRT bus and bluffland support, and contributions to the La Crosse Center, City of Onalaska Community Center, St Joesph Ridge Community Center, La Crosse Regional Airport, Agricultural Society, Historical Society, senior center and youth homeless center and the Village of Holmen All Abilities Park.

Budgeted Usage of Unassigned General Fund Balance	
2023	6,163,605
2024	4,225,868
2025	3,818,840

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The following schedules present a summary of General, Human Service, Business, American Rescue Plan Act, Debt Service and Special Revenue 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 Governmental Funds</b>				
	2024 Amount	Percent of Total	Increase (Decrease) from prior year	
			Amount	Percent
Taxes (property and other)	\$ 46,874,419	33.32%	\$ 768,260	1.67%
Intergovernmental revenues	66,562,444	47.31%	18,534,403	38.59%
Licenses and permits	1,181,237	0.84%	15,945	1.37%
Fines, forfeits and penalties	298,662	0.21%	29,191	10.83%
Public charges for services	12,692,863	9.02%	(1,180,344)	-8.51%
Intergovernmental charges for services	4,967,625	3.53%	458,975	10.18%
Investment income	5,522,357	3.93%	33,987	0.62%
Miscellaneous revenues	2,593,895	1.84%	332,669	14.71%
	<u>\$ 140,693,502</u>	100.00%	<u>\$ 18,993,086</u>	

Intergovernmental revenues increased by \$18,534,403. The General Fund state shared revenue increased \$1,279,926 from the prior year due to Wisconsin Act 12. The Human Services fund revenue increased \$2,711,202 due to continued growth in the Children's Long-Term Support Waiver program. The American Rescue Plan Act fund revenue increased by \$14,481,173, as the County recognizes revenue to match the expenditures and commitments each year within this fund.

Public charges for services decreased by \$1,180,344. The Human Services fund public charges for services decreased by \$1,161,001 due to decreased enrollment in the Comprehensive Community Services program.

Miscellaneous revenues increased by \$332,669 due to the increase in opioid settlement revenue.

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

December 31, 2024

<b>Expenditures by Function Governmental Funds</b>				
	2024	Percent of	Increase (Decrease)	
	Amount	Total	Amount	Percent
General Government	\$ 14,315,671	11.53%	\$ 792,107	5.86%
Public Safety	19,963,178	16.08%	1,489,619	8.06%
Public Works	716	0.00%	47	7.03%
Health and Human Services	66,909,819	53.90%	2,406,838	3.73%
Culture, Recreation and Education	4,134,977	3.33%	100,625	2.49%
Conservation and Development	7,361,637	5.93%	1,208,577	19.64%
Miscellaneous	521,467	0.41%	(537,682)	-50.77%
Debt Service	6,773,002	5.45%	(543,735)	-7.43%
Capital Outlay	4,184,386	3.37%	221,650	5.59%
	<u>\$ 124,164,853</u>	100.00%	<u>\$ 5,138,046</u>	

Total governmental fund expenditures increased by \$5,138,046 from 2023.

Public Safety expenditures increased by \$1,489,619. Law enforcement expenditures increased by \$615,381 primarily due to increased labor costs and jail services increased by \$557,607 due to medical and food preparation cost increases.

Health and Human Services expenditures increased by \$2,406,838. The increase in expenditures was primarily due to cost increases in out-of-home care within family and children services, and additional expenditures due to the continued growth of the Children's Long-Term Support Waiver program.

Conservation and Development expenditures increased by \$1,208,577. The increase in expenditures was due to American Rescue Plan Act funding and the approved County Board projects related to broadband, neighborhood revitalization, skilled trades program, and stormwater infrastructure.

Miscellaneous expenditures decreased by \$537,682. During 2023, the County made a one-time contribution to the Town of Campbell to support Per- and Polyfluoroalkyl Substances (PFAS) mitigation efforts.

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

December 31, 2024

**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 as of December 31:

	2024	2023
Hillview Health Care Center	\$ 3,450,850	\$ 4,304,731
Hillview Facility	12,494,983	245,542
Lakeview Nursing Home Facility Fund	3,425,175	3,358,139
Solid Waste	15,916,656	15,160,912
Apartments and assisted living facilities	8,929,355	8,622,073
Household hazardous waste disposal services	1,336,204	1,208,862
Totals	<u>\$ 45,553,223</u>	<u>\$ 32,900,259</u>

As of December 31, the County's enterprise funds reported combined net position of \$45,553,223. Of that amount, \$17,003,195, or 37.3%, represents the net investment in capital assets, and \$28,550,028, or 62.7% 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 was a result of \$813,638 of decreases in expenditures due to carryforwards and open purchase orders from fiscal year 2023 to 2024, adjustments throughout the year because of new grants, and transferring of American Rescue Plan Act funding to the General Fund to support County Board approved projects.

Differences between final amended budget and the actual revenues and expenses resulted in a \$7,249,844 positive variance in the General Fund before other financing sources and uses. The major reasons for the variance are as follows:

**Revenues:**

- Taxes
  - Sales tax revenue increased \$157,832 from the previous year and was \$948,458 higher than budget.
- Investment income
  - Investment income increased by \$92,742 from the previous year and was \$1,933,686 higher than budget. This was due to the continuation of higher interest rates.

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

December 31, 2024

Expenditures:

- General Government
  - The Consolidated Courts expenditures were \$149,064 less than budgeted primarily due to salary and fringe savings of \$49,143 and legal services savings of \$125,600.
  - Information Technology expenditures were less than budget by \$70,829 due to savings in computer and software maintenance.
- Public Safety
  - Central dispatch expenditures were less than budget by \$155,751. This was mainly due to salary and fringe savings of \$128,252 from position vacancies.
  - Jail and court services expenditures were less than budget by \$82,649. Savings from salary and fringes totaled \$218,444 offset by expenses exceeding budget of \$101,731 for medical services and \$39,694 in food preparation.
  - Law Enforcement expenditures were less than budget by \$344,072. Salary and fringe savings were \$243,045. There was also savings of \$45,697 from vehicle repair and gasoline.
- Culture, Recreation and Education
  - Parks expenditures were lower than budget by \$112,520. Maintenance expenses were \$25,567 under budget in addition to savings in supplies and gasoline.
- Conservation and Development
  - Land Conservation expenditures were less than budget by \$273,319 primarily due to lake district spending being under budget by \$230,000.
  - Zoning expenditures were less than budget by \$94,473 primarily due to project savings of \$86,381.
  - Economic Development expenditures were lower than budget by \$207,396 primarily due to \$137,100 in savings related to workforce, business and bluffland projects.
- Miscellaneous
  - General contingency of \$500,000 was carried forward from unused 2023 appropriations to moderate increasing costs in the 2024 budget and was not utilized during 2024.
- Capital Outlay
  - Capital outlay expenditures were less than the final budget by \$1,609,164. Large ongoing projects include the emergency services, human capital management and tax systems. Projects that were not completed in 2024 will have funds carried forward to 2025.

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

December 31, 2024

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

The County's capital assets for its governmental and business-type activities at December 31 amounted to \$208,953,688 (net of accumulated depreciation). These capital assets include land and easements, infrastructure, structures and improvements, equipment, intangibles, leases, subscriptions 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	
	2024	2023	2024	2023	2024	2023
<b>Capital Assets</b>						
Land	\$ 3,600,422	\$ 3,607,696	\$ 943,173	\$ 943,173	\$ 4,543,595	\$ 4,550,869
Land Improvements	9,914,515	8,355,932	39,974,990	39,709,755	49,889,505	48,065,687
Buildings	96,588,092	96,074,404	29,064,063	28,762,688	125,652,155	124,837,092
Machinery and equipment	36,020,585	32,600,191	8,634,456	9,113,997	44,655,041	41,714,188
Infrastructure	152,289,183	145,537,062	-	-	152,289,183	145,537,062
Intangibles	9,257,078	9,078,768	290,958	303,240	9,548,036	9,382,008
Construction in progress	5,879,090	4,754,746	5,207,071	1,204,033	11,086,161	5,958,779
Intangible right to use leased assets	1,608,586	1,340,066	-	-	1,608,586	1,340,066
Intangible right to use subscription assets	<u>1,687,453</u>	<u>1,536,445</u>	<u>360,049</u>	<u>327,278</u>	<u>2,047,502</u>	<u>1,863,723</u>
<b>Total</b>	316,845,004	302,885,310	84,474,760	80,364,164	401,319,764	383,249,474
Less:						
Accumulated depreciation/amortization	<u>(142,294,798)</u>	<u>(137,101,061)</u>	<u>(50,071,278)</u>	<u>(48,737,758)</u>	<u>(192,366,076)</u>	<u>(185,838,819)</u>
<b>Total net capital assets</b>	<u>\$ 174,550,206</u>	<u>\$ 165,784,249</u>	<u>\$ 34,403,482</u>	<u>\$ 31,626,406</u>	<u>\$ 208,953,688</u>	<u>\$ 197,410,655</u>

Within the governmental activities, the significant changes in capital assets were due to infrastructure additions in the Highway Department for road reconstruction, land improvement additions for solar panels and an Emergency Services tower. Within the business-type activities, significant additions were related to construction in progress on the Hillview Facility remodel.

Further details of the County's capital assets can be found in Note 6 to the financial statements.

**Long-Term Debt**

At December 31, the County had \$61,711,523 of debt outstanding, including premiums and discounts. This includes \$59,223,197 of general obligation debt and \$2,488,326 of revenue loan debt. The County issued \$8 million in new general obligation debt during 2024 for the Hillview Facility remodel. 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 \$56,588,969 which was well below the legal limit of \$795,610,385. The net general obligation debt per capita equaled \$480.58 at year-end. The chart on the following page shows the actual principal balances of the debt for La Crosse County, not including premiums or discounts.

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

December 31, 2024

<b>Principal Balances for Year Ended 2024</b>
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	12/31/23 Balance	2024 Principal Payments	2024 New Debt	12/31/24 Balance
<b>GOVERNMENTAL FUNDS</b>				
LEC Debt				
2021A GO Refund Bonds (ref 2010D)	\$ 1,200,000	\$ 235,000	\$ -	\$ 965,000
2016A GO Refund Bonds (ref 2010 STFL)	2,240,000	425,000	-	1,815,000
2016A GO Refund Bonds (ref 2009A)	<u>6,395,000</u>	<u>1,215,000</u>	<u>-</u>	<u>5,180,000</u>
Total LEC Debt	9,835,000	1,875,000	-	7,960,000
Downtown Project Remodel				
2015A GO Bonds	7,555,000	550,000	-	7,005,000
2016A GO Bonds	<u>7,715,000</u>	<u>485,000</u>	<u>-</u>	<u>7,230,000</u>
Total Downtown Project	15,270,000	1,035,000	-	14,235,000
Business Fund				
2021A GO Refund Bonds (ref 2014A)	<u>120,000</u>	<u>120,000</u>	<u>-</u>	<u>-</u>
Total Business Fund	120,000	120,000	-	-
Highway Debt (Paid through Debt Svc)				
2016A GO Bond	250,000	250,000	-	-
2017B GO Bond	1,285,000	335,000	-	950,000
2018A GO Note	1,560,000	315,000	-	1,245,000
2019A GO Note	1,690,000	255,000	-	1,435,000
2020A GO Note	4,105,000	560,000	-	3,545,000
2021A GO Note	<u>7,170,000</u>	<u>1,080,000</u>	<u>-</u>	<u>6,090,000</u>
Total Highway Debt	<u>16,060,000</u>	<u>2,795,000</u>	<u>-</u>	<u>13,265,000</u>
<b>TOTAL GOVERNMENTAL DEBT</b>	<b><u>41,285,000</u></b>	<b><u>5,825,000</u></b>	<b><u>-</u></b>	<b><u>35,460,000</u></b>
<b>ENTERPRISE FUNDS</b>				
Solid Waste				
2015 STFL Revenue Loan	1,413,383	692,759	-	720,624
2016 STFL Revenue Loan	<u>2,603,669</u>	<u>835,967</u>	<u>-</u>	<u>1,767,702</u>
Total Solid Waste	4,017,052	1,528,726	-	2,488,326
Hillview Facility				
2024 GO Refunding Bond	<u>-</u>	<u>-</u>	<u>8,000,000</u>	<u>8,000,000</u>
Total Hillview Facility	-	-	8,000,000	8,000,000
Hillview Terrace				
2021A GO Refunding notes (ref 2010A)	<u>945,000</u>	<u>130,000</u>	<u>-</u>	<u>815,000</u>
Total Hillview Terrace	945,000	130,000	-	815,000
Lakeview Campus				
2017A GO Bonds	<u>13,070,000</u>	<u>710,000</u>	<u>-</u>	<u>12,360,000</u>
Total Lakeview Campus	<u>13,070,000</u>	<u>710,000</u>	<u>-</u>	<u>12,360,000</u>
<b>TOTAL ENTERPRISE FUND DEBT</b>	<b><u>18,032,052</u></b>	<b><u>2,368,726</u></b>	<b><u>8,000,000</u></b>	<b><u>23,663,326</u></b>
<b>GRAND TOTAL COUNTY DEBT</b>	<b><u>\$ 59,317,052</u></b>	<b><u>\$ 8,193,726</u></b>	<b><u>\$ 8,000,000</u></b>	<b><u>\$ 59,123,326</u></b>

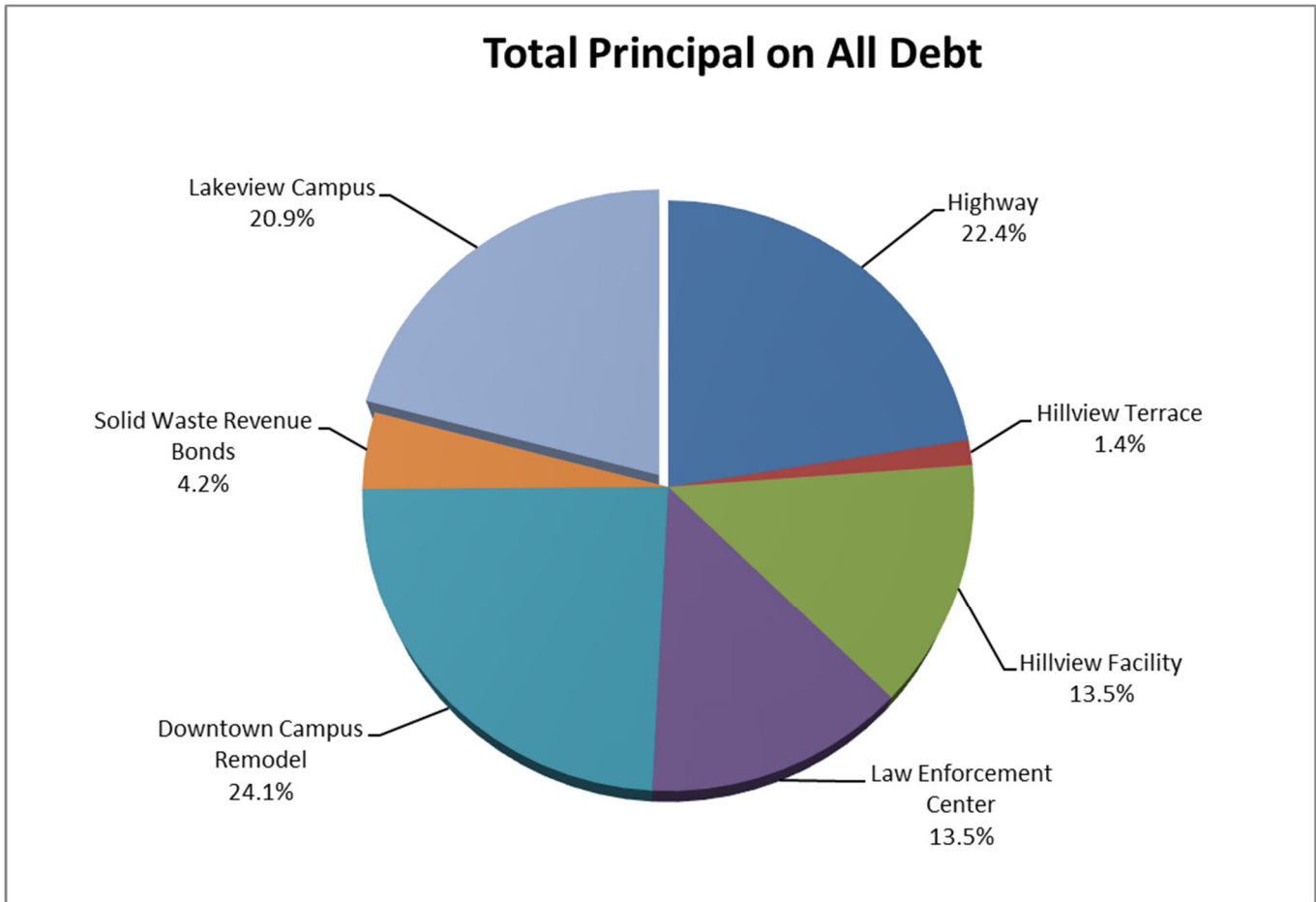


**LA CROSSE COUNTY, WISCONSIN**  
**Management's Discussion and Analysis (Unaudited)**

December 31, 2024

The County maintains an “Aa1” rating from Moody’s Investors Services for general obligation debt. The total principal on debt, by project, is shown in the chart below.

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 Department, 212 6<sup>th</sup> Street North, Room 2500, La Crosse, WI 54601.

# BASIC FINANCIAL STATEMENTS

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**LA CROSSE COUNTY**  
Exceptional services. Extraordinary place.

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

**December 31, 2024**

	<b>Primary Government</b>			
	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>	<b>Component Unit</b>
<b>ASSETS</b>				
Cash and investments	\$ 75,369,858	\$ 32,690,606	\$ 108,060,464	\$ 3,981,413
Receivables (net of allowance for uncollectibles)	74,125,328	4,301,527	78,426,855	864,925
Internal balances	510,315	(510,315)	-	-
Inventories and prepayments	2,246,851	322,956	2,569,807	-
Other assets	432,592	252,444	685,036	-
Restricted cash and investments	2,819,637	17,984,085	20,803,722	9,517
Capital assets not being depreciated:				
Construction in progress	5,879,090	5,207,071	11,086,161	-
Land	3,600,422	943,173	4,543,595	-
Intangibles	3,460,214	-	3,460,214	-
Capital assets being depreciated:				
Land improvements	9,914,515	39,974,990	49,889,505	-
Buildings	96,588,092	29,064,063	125,652,155	-
Machinery and equipment	36,020,585	8,634,456	44,655,041	-
Infrastructure	152,289,183	-	152,289,183	-
Intangibles	5,796,864	290,958	6,087,822	-
Intangible right to use leased machinery and equipment	1,608,586	-	1,608,586	-
Intangible right to use subscription assets	1,687,453	360,049	2,047,502	-
Accumulated depreciation/amortization	(142,294,798)	(50,071,278)	(192,366,076)	-
Total Assets	<u>330,054,787</u>	<u>89,444,785</u>	<u>419,499,572</u>	<u>4,855,855</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension	31,886,824	6,048,322	37,935,146	3,695,761
Unamortized loss on debt refunding	-	13,304	13,304	-
Post employment benefit	469,614	-	469,614	-
Total Deferred Outflows of Resources	<u>32,356,438</u>	<u>6,061,626</u>	<u>38,418,064</u>	<u>3,695,761</u>
<b>LIABILITIES</b>				
Accounts payable and other current liabilities	13,217,814	3,697,930	16,915,744	810,358
Claims payable	2,407,658	600,626	3,008,284	-
Liabilities payable from restricted assets	1,160,015	455,828	1,615,843	9,517
Unearned revenue	154,016	64,433	218,449	-
Accrued interest	207,424	299,358	506,782	-
Long-Term Liabilities:				
Lease and subscription liabilities - current	644,106	72,690	716,796	-
Lease and subscription liabilities - noncurrent	1,454,418	149,508	1,603,926	-
Compensated absences - current	4,092,946	654,802	4,747,748	-
Compensated absences - noncurrent	5,676,392	941,110	6,617,502	-
Other post employment benefit liability-noncurrent	1,109,384	-	1,109,384	-
Bonds and notes payable - current	5,835,124	2,556,894	8,392,018	-
Bonds and notes payable - noncurrent	30,929,010	22,390,495	53,319,505	-
Landfill post-closure costs - current	36,808	35,501	72,309	-
Landfill post-closure costs - noncurrent	276,813	9,299,476	9,576,289	-
Net pension liability-noncurrent	3,771,475	560,003	4,331,478	323,619
Total Liabilities	<u>70,973,403</u>	<u>41,778,654</u>	<u>112,752,057</u>	<u>1,143,494</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Subsequent year property tax levy	37,713,775	195,939	37,909,714	-
Leases	1,396,938	228,590	1,625,528	-
Pension	18,692,383	4,100,056	22,792,439	2,101,690
Post employment benefit	2,751,872	-	2,751,872	-
Total Deferred Inflows of Resources	<u>60,554,968</u>	<u>4,524,585</u>	<u>65,079,553</u>	<u>2,101,690</u>
<b>NET POSITION</b>				
Net investment in capital assets	134,994,050	17,003,195	151,997,245	-
Restricted for:				
Elderly programs	234,103	-	234,103	-
Land records	145,539	-	145,539	-
Business fund	9,098,140	-	9,098,140	-
Human service programs	2,073,929	-	2,073,929	-
Health programs	144,179	-	144,179	-
Environmental programs	157,268	-	157,268	-
Library programs	654,956	-	654,956	-
Urban transportation	223,356	-	223,356	-
Special jail assessments	139,545	-	139,545	-
Opioid Settlement	7,225,247	-	7,225,247	-
Other purposes	46,720	-	46,720	-
Unrestricted	75,745,822	32,199,977	107,945,799	5,306,432
Total Net Position	<u>\$ 230,882,854</u>	<u>\$ 49,203,172</u>	<u>\$ 280,086,026</u>	<u>\$ 5,306,432</u>

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

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

**Year Ended December 31, 2024**

		<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	\$ 13,699,382	\$ 2,137,291	\$ 544,920	\$ -
Public safety	22,225,737	1,132,171	346,685	-
Public works	12,726,156	3,979,709	2,614,639	3,638,936
Health and human services	67,463,938	16,269,944	38,625,344	-
Culture, recreation and education	4,646,528	929,400	130,996	1,850
Conservation and development	6,913,981	264,947	2,222,150	-
Interest on long-term debt	913,871	-	-	-
Total governmental activities	<u>128,589,593</u>	<u>24,713,462</u>	<u>44,484,734</u>	<u>3,640,786</u>
<b>BUSINESS TYPE ACTIVITIES</b>				
Hillview Health Care Center	9,119,003	8,050,401	(52,818)	-
Hillview Facility	243,348	-	-	883,545
Lakeview Nursing Home Facility	1,400,703	1,323,862	-	-
Solid Waste	14,681,947	14,975,719	-	-
Apartments and assisted living facilities	6,578,278	6,436,918	310,344	-
Household hazardous waste disposal services	421,495	350,717	-	-
Total business type activities	<u>32,444,774</u>	<u>31,137,617</u>	<u>257,526</u>	<u>883,545</u>
<b>TOTAL PRIMARY GOVERNMENT</b>	<u>\$ 161,034,367</u>	<u>\$ 55,851,079</u>	<u>\$ 44,742,260</u>	<u>\$ 4,524,331</u>
<b>COMPONENT UNIT</b>				
Mississippi Valley Health Services	<u>\$ 9,477,779</u>	<u>\$ 9,470,027</u>	<u>\$ 360,611</u>	<u>\$ -</u>

**GENERAL REVENUES**

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

**NET POSITION, END OF YEAR**

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

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

**Year Ended December 31, 2024**

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

<b>Primary Government</b>			
<b>Governmental Activities</b>	<b>Business Type Activities</b>	<b>Total</b>	<b>Component Unit</b>
\$ (11,017,171)	\$ -	\$ (11,017,171)	\$ -
(20,746,881)	-	(20,746,881)	-
(2,492,872)	-	(2,492,872)	-
(12,568,650)	-	(12,568,650)	-
(3,584,282)	-	(3,584,282)	-
(4,426,884)	-	(4,426,884)	-
(913,871)	-	(913,871)	-
<u>(55,750,611)</u>	<u>-</u>	<u>(55,750,611)</u>	<u>-</u>
-	(1,121,420)	(1,121,420)	-
-	640,197	640,197	-
-	(76,841)	(76,841)	-
-	293,772	293,772	-
-	168,984	168,984	-
-	(70,778)	(70,778)	-
<u>-</u>	<u>(166,086)</u>	<u>(166,086)</u>	<u>-</u>
<u>(55,750,611)</u>	<u>(166,086)</u>	<u>(55,916,697)</u>	<u>-</u>
-	-	-	352,859
37,831,942	190,889	38,022,831	-
17,548,458	-	17,548,458	-
176,837	-	176,837	-
24,423,258	-	24,423,258	-
6,746,201	595,586	7,341,787	516
1,281,769	17,306	1,299,075	-
<u>88,008,465</u>	<u>803,781</u>	<u>88,812,246</u>	<u>516</u>
<u>(11,662,190)</u>	<u>11,662,190</u>	<u>-</u>	<u>-</u>
20,595,664	12,299,885	32,895,549	353,375
<u>210,287,190</u>	<u>36,903,287</u>	<u>247,190,477</u>	<u>4,953,057</u>
<u>\$ 230,882,854</u>	<u>\$ 49,203,172</u>	<u>\$ 280,086,026</u>	<u>\$ 5,306,432</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, 2024

	General Fund	Human Services Fund	Business Fund	American Rescue Plan Act Fund	Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS</b>							
Cash and investments	\$ 34,337,334	\$ 16,007,589	\$ 1,006,878	\$ -	\$ 46,031	\$ 7,375,377	\$ 58,773,209
Restricted cash and investments	-	1,875,885	-	179,908	-	495,857	2,551,650
Receivables (net of allowance for uncollectibles)	13,581,012	20,488,345	9,557,028	35,659	6,405,085	10,384,341	60,451,470
Due from other funds	451,695	-	-	-	-	-	451,695
Advance to other funds	402,503	-	-	-	-	-	402,503
Inventories and prepayments	533,681	9,261	-	-	-	73,913	616,855
<b>TOTAL ASSETS</b>	<b>\$ 49,306,225</b>	<b>\$ 38,381,080</b>	<b>\$ 10,563,906</b>	<b>\$ 215,567</b>	<b>\$ 6,451,116</b>	<b>\$ 18,329,488</b>	<b>\$ 123,247,382</b>
<b>LIABILITIES</b>							
Accounts payable and other current liabilities	\$ 4,833,132	\$ 5,651,769	\$ 194,336	\$ 215,567	\$ -	\$ 356,719	\$ 11,251,523
Liabilities payable from restricted assets	-	1,160,015	-	-	-	-	1,160,015
Due to other funds	77,814	198	3,453	-	-	26,882	108,347
Unearned revenues	141,816	3,449	-	-	-	8,751	154,016
<b>Total liabilities</b>	<b>5,052,762</b>	<b>6,815,431</b>	<b>197,789</b>	<b>215,567</b>	<b>-</b>	<b>392,352</b>	<b>12,673,901</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Subsequent year property tax levy	2,667,244	11,792,723	-	-	6,405,085	4,975,202	25,840,254
Leases	1,396,938	-	-	-	-	-	1,396,938
Unavailable revenue-intergovernmental grants	325,337	936,849	-	-	-	-	1,262,186
Unavailable revenue-delinquent taxes	258,773	-	-	-	-	-	258,773
Unavailable revenue-client services and taxpayers	720,914	87,249	-	-	-	-	808,163
Unavailable revenue-loan and vendor repayments	470,054	-	9,068,271	-	-	4,881,267	14,419,592
<b>Total deferred inflows of resources</b>	<b>5,839,260</b>	<b>12,816,821</b>	<b>9,068,271</b>	<b>-</b>	<b>6,405,085</b>	<b>9,856,469</b>	<b>43,985,906</b>
<b>FUND BALANCES</b>							
Nonspendable	2,727,679	9,261	-	-	-	73,913	2,810,853
Restricted	269,076	2,127,173	29,869	-	46,031	4,080,947	6,553,096
Committed	5,054,161	16,612,394	1,267,977	-	-	3,925,807	26,860,339
Assigned	6,071,697	-	-	-	-	-	6,071,697
Unassigned	24,291,590	-	-	-	-	-	24,291,590
<b>Total fund balances</b>	<b>38,414,203</b>	<b>18,748,828</b>	<b>1,297,846</b>	<b>-</b>	<b>46,031</b>	<b>8,080,667</b>	<b>66,587,575</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 49,306,225</b>	<b>\$ 38,381,080</b>	<b>\$ 10,563,906</b>	<b>\$ 215,567</b>	<b>\$ 6,451,116</b>	<b>\$ 18,329,488</b>	<b>\$ 123,247,382</b>

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

LA CROSSE COUNTY, WISCONSIN

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

December 31, 2024

Total Fund Balances - Governmental Funds	\$ 66,587,575
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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.	62,676,206
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Long-term liabilities, including bonds payable, leases and subscriptions, are not payable in the current period and therefore are not reported as liabilities in the funds.	(37,370,444)
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Bond premium is amortized over the life of the bonds, whereas it is recorded as income when received in the fund statements.	(1,304,134)
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Interest is not accrued at the fund level, but rather is recognized as an expenditure when due.	(207,423)
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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.	124,293,079
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Loan funds have unavailable revenue in the fund statements.	9,068,271
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Receivables that are not available to pay for current period expenditures, and therefore are recorded as deferred inflows in the fund statements.	7,680,443
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Liability for post-closure costs for the old landfill are not recorded as a liability on the fund statements.	(313,621)
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Compensated absences are not due and payable in the current period and therefore are not reported as liabilities in the funds.	(8,953,561)
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The net pension liability and related deferred outflows and deferred inflows used in governmental activities are not financial resources and therefore are not reported in governmental funds.	<u>8,726,463</u>
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Total Net Position - Governmental Activities	<u><u>\$ 230,882,854</u></u>
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The notes to the basic financial statements are an integral part of this statement.



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

Year Ended December 31, 2024

	General Fund	Human Services Fund	Business Fund	American Rescue Plan Act Fund	Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>REVENUES</b>							
Taxes	\$ 24,303,116	\$ 11,189,924	\$ -	\$ -	\$ 6,650,265	\$ 4,731,114	\$ 46,874,419
Intergovernmental revenues	9,046,735	35,675,525	1,481,654	18,354,582	-	2,003,948	66,562,444
Licenses and permits	316,666	-	-	-	-	864,571	1,181,237
Fines, forfeits and penalties	204,368	-	-	-	-	94,294	298,662
Public charges for services	2,752,653	9,642,306	-	-	-	297,904	12,692,863
Intergovernmental charges for services	2,876,170	2,091,455	-	-	-	-	4,967,625
Investment income	4,433,686	-	3,588	973,150	-	111,933	5,522,357
Miscellaneous revenues	526,241	222,848	359,307	-	-	1,485,499	2,593,895
Total revenues	44,459,635	58,822,058	1,844,549	19,327,732	6,650,265	9,589,263	140,693,502
<b>EXPENDITURES</b>							
Current:							
General government	14,293,422	-	-	22,249	-	-	14,315,671
Public safety	18,432,776	1,452,222	-	-	-	78,180	19,963,178
Public works	-	-	-	-	-	716	716
Health and human services	2,528,654	58,925,832	-	8,145	-	5,447,188	66,909,819
Culture, recreation and education	1,648,337	-	-	-	-	2,486,640	4,134,977
Conservation and development	3,014,479	-	1,831,553	2,314,223	-	201,382	7,361,637
Miscellaneous	521,467	-	-	-	-	-	521,467
Debt service:							
Principal	-	-	120,000	-	5,705,000	-	5,825,000
Interest and other charges	-	-	300	-	947,702	-	948,002
Capital outlay	3,867,123	55,200	143,999	-	-	118,064	4,184,386
Total expenditures	44,306,258	60,433,254	2,095,852	2,344,617	6,652,702	8,332,170	124,164,853
Excess (deficiency) of revenues over (under) expenditures	153,377	(1,611,196)	(251,303)	16,983,115	(2,437)	1,257,093	16,528,649
<b>OTHER FINANCING SOURCES (USES)</b>							
Sale of capital assets	1,201,932	-	-	-	-	-	1,201,932
Leases issued	462,317	-	-	-	-	-	462,317
Subscriptions issued	55,452	-	-	-	-	105,824	161,276
Transfers in	13,772,676	-	30,000	-	-	-	13,802,676
Transfers out	(10,618,425)	(1,000,000)	-	(17,735,483)	-	-	(29,353,908)
Total other financing sources (uses)	4,873,952	(1,000,000)	30,000	(17,735,483)	-	105,824	(13,725,707)
Net change in fund balances	5,027,329	(2,611,196)	(221,303)	(752,368)	(2,437)	1,362,917	2,802,942
<b>FUND BALANCES, BEGINNING</b>	33,386,874	21,360,024	1,519,149	752,368	48,468	6,717,750	63,784,633
<b>FUND BALANCES, ENDING</b>	\$ 38,414,203	\$ 18,748,828	\$ 1,297,846	\$ -	\$ 46,031	\$ 8,080,667	\$ 66,587,575

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, 2024**

Net changes in fund balances - total governmental funds	\$ 2,802,942
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation/amortization expense. This is the amount by which depreciation/amortization expense exceeded capital asset purchases.	
Depreciation/amortization expense	4,176,399
Capital outlay expenditure	(4,184,386)
Capital outlay amount not capitalized	446,341
Current expenditures capitalized	<u>(341,396)</u>
	(96,958)
Lease and subscription assets are an expenditure on the governmental funds, but assets which get amortized on the statement of activities. This amount represents the current year difference between lease and subscription proceeds and eliminating the governmental fund expenditure activity.	81,052
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 (\$1,159,541) of capital assets and the gain on sale (\$1,224,414) is the net book value of capital assets removed.	64,873
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long term liabilities in the statement of net position.	5,825,000
Bond premium is amortized over the life of the bonds, whereas it is recorded as income when received in the fund statements.	256,078
Interest is not accrued at the fund level.	34,131
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.	8,420,795
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.	387,296
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the fund statements.	1,991,794
Long-term closure costs for the old landfill are not recorded as an expense in the fund statements.	34,462
Compensated absences do not require the use of current financial resources and therefore are not reported as an expenditures in the governmental funds.	182,123
The adjustment of the net pension asset or liability and related deferred outflows and deferred inflows do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.	<u>612,076</u>
Change in Net Position of Governmental Activities	<u><u>\$ 20,595,664</u></u>

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

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

December 31, 2024

	Business-type Activities- Enterprise Funds						Governmental Activities
	Hillview Health Care Center	Formerly Non- major Fund Hillview Facility	Solid Waste	Lakeview Nursing Home Facility	Nonmajor Enterprise Funds	Total	Internal Service Funds
<b>ASSETS</b>							
Current Assets							
Cash and cash equivalents	\$ 2,429,667	\$ 8,377,509	\$ 8,559,781	\$ 1,927,443	\$ 7,618,814	\$ 28,913,214	\$ 20,295,497
Restricted cash and cash equivalents	7,335	8,105,636	-	-	3,954	8,116,925	-
Restricted investments	-	-	-	-	-	-	397,143
Receivables (net of allowance for uncollectibles)	656,961	883,545	866,697	795,425	767,053	3,969,681	13,783,116
Due from other funds	-	-	26,882	-	81,992	108,874	223,204
Inventories and prepayments	117,708	185,623	4,917	-	24,463	332,711	1,620,241
Total current assets	3,211,671	17,552,313	9,458,277	2,722,868	8,496,276	41,441,405	36,319,201
Noncurrent assets							
Restricted investments	-	-	9,816,547	-	-	9,816,547	-
Receivables (net of allowance for uncollectibles)	-	-	222,588	-	-	222,588	-
Investment in WMMIC	-	-	-	-	-	-	685,036
Capital Assets:							
Land	19,562	-	920,064	3,203	344	943,173	445,024
Land improvements	239,417	-	39,230,424	311,331	193,818	39,974,990	4,261,071
Buildings	3,794,785	-	1,934,142	16,692,687	6,642,449	29,064,063	10,663,408
Machinery and equipment	4,901,617	-	721,471	1,749,231	1,262,137	8,634,456	22,761,488
Infrastructure	-	-	-	-	-	-	151,278,389
Intangibles	162,626	-	34,011	73,194	21,127	290,958	3,647,962
Intangible right to use leased machinery and equipment	-	-	-	-	-	-	157,715
Intangible right to use subscription assets	147,183	-	21,066	191,800	-	360,049	59,798
Construction in progress	34,886	4,346,741	735,687	-	89,757	5,207,071	4,217,712
Less accumulated depreciation/amortization	(8,389,350)	-	(32,178,383)	(4,850,571)	(4,652,974)	(50,071,278)	(85,618,567)
Total capital assets - net	910,726	4,346,741	11,418,482	14,170,875	3,556,658	34,403,482	111,874,000
Total noncurrent assets	910,726	4,346,741	21,457,617	14,170,875	3,556,658	44,442,617	112,559,036
Total Assets	4,122,397	21,899,054	30,915,894	16,893,743	12,052,934	85,884,022	148,878,237
<b>DEFERRED OUTFLOWS OF RESOURCES</b>							
Pension	4,187,513	-	281,362	-	1,579,447	6,048,322	2,442,267
Unamortized loss on debt refunding	-	-	13,304	-	-	13,304	-
Post employment benefits	-	-	-	-	-	-	469,614
Total Deferred Outflows of Resources	4,187,513	-	294,666	-	1,579,447	6,061,626	2,911,881

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

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

December 31, 2024

	Business-type Activities- Enterprise Funds					Governmental Activities	
	Hillview Health Care Center	Formerly Non- major Fund Hillview Facility	Solid Waste	Lakeview Nursing Home Facility	Nonmajor Enterprise Funds	Total	Internal Service Funds
<b>LIABILITIES</b>							
Current liabilities							
Accounts payable and other current liabilities	\$ 231,220	\$ 431,172	\$ 2,734,663	\$ 35,986	\$ 268,243	\$ 3,701,284	\$ 1,123,570
Claims payable	-	-	-	-	-	-	3,008,284
Other liabilities payable from restricted assets	7,335	444,539	-	-	3,954	455,828	-
Due to other funds	102,944	-	-	-	181,011	283,955	391,471
Transportation cost pool	-	-	-	-	-	-	839,367
Unearned revenues	-	-	54,150	-	10,283	64,433	-
Accrued interest	-	110,985	75,298	109,834	3,241	299,358	-
Current portion of lease and subscription liability	29,133	-	3,976	39,581	-	72,690	34,008
Current portion of bonds and notes payable	-	21,682	1,588,208	813,988	133,016	2,556,894	-
Current portion of compensated absences	424,275	-	62,588	-	167,939	654,802	374,429
Current portion of landfill closure cost liability	-	-	35,501	-	-	35,501	-
Total current liabilities	794,907	1,008,378	4,554,384	999,389	767,687	8,124,745	5,771,129
Noncurrent liabilities							
Advances from other funds	-	-	-	-	402,503	402,503	-
Lease and subscription liability	68,280	-	8,917	72,311	-	149,508	154,072
Bonds and notes payable	-	8,395,693	900,118	12,396,868	697,816	22,390,495	-
Compensated absences	779,016	-	63,419	-	98,675	941,110	441,348
Other post employment benefit liability	-	-	-	-	-	-	1,109,384
Landfill closure cost liability	-	-	9,299,476	-	-	9,299,476	-
Net pension liability	305,090	-	36,776	-	218,137	560,003	276,369
Total noncurrent liabilities	1,152,386	8,395,693	10,308,706	12,469,179	1,417,131	33,743,095	1,981,173
Total Liabilities	1,947,293	9,404,071	14,863,090	13,468,568	2,184,818	41,867,840	7,752,302
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Subsequent year property tax levy	-	-	-	-	195,939	195,939	11,873,521
Pension	2,911,767	-	202,224	-	986,065	4,100,056	1,469,395
Post employment benefits	-	-	-	-	-	-	2,751,872
Leases	-	-	228,590	-	-	228,590	-
Total Deferred Inflows of Resources	2,911,767	-	430,814	-	1,182,004	4,524,585	16,094,788
<b>NET POSITION</b>							
Net investment in capital assets	813,313	3,061,730	9,628,517	812,141	2,687,494	17,003,195	111,079,405
Unrestricted	2,637,537	9,433,253	6,288,139	2,613,034	7,578,065	28,550,028	16,863,623
Total Net Position	\$ 3,450,850	\$ 12,494,983	\$ 15,916,656	\$ 3,425,175	\$ 10,265,559	45,553,223	\$ 127,943,028
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						3,649,949	
<b>NET POSITION OF BUSINESS - TYPE ACTIVITIES</b>						\$ 49,203,172	

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

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

Year Ended December 31, 2024

	Business-type Activities- Enterprise Funds					Governmental Activities	
	Hillview Health Care Center	Formerly Non- major Fund Hillview Facility	Solid Waste	Lakeview Nursing Home Facility	Nonmajor Enterprise Funds	Total	Internal Service Funds
<b>OPERATING REVENUES</b>							
Public charges for services	\$ 7,849,518	-	\$ 14,891,684	\$ -	\$ 6,530,556	\$ 29,271,758	\$ 1,677,051
Intergovernmental grants and fees	-	-	53	795,425	228,669	1,024,147	3,669,194
Interdepartmental revenues	192,450	-	10,379	528,437	21,557	752,823	14,062,488
Miscellaneous revenues	8,433	-	73,603	-	6,853	88,889	60,652
Total operating revenues	8,050,401	-	14,975,719	1,323,862	6,787,635	31,137,617	19,469,385
<b>OPERATING EXPENSES</b>							
Personnel services	6,716,425	-	789,002	-	4,370,191	11,875,618	-
Contractual services	478,168	-	10,001,115	-	589,349	11,068,632	-
Construction and maintenance	-	-	-	-	-	-	6,643,532
General and administrative services	429,690	-	244,994	-	841,113	1,515,797	3,600,189
Post employment benefit	-	-	-	-	-	-	(479,494)
Claims	-	-	-	-	-	-	16,003,859
Materials and supplies	672,216	-	5,995	-	486,167	1,164,378	-
Utilities	147,100	15,977	78,333	-	194,518	435,928	-
Depreciation/amortization	163,263	-	1,051,187	623,420	232,183	2,070,053	4,904,527
Other services and charges	238,800	-	2,364,842	-	107,084	2,710,726	-
Total operating expenses	8,845,662	15,977	14,535,468	623,420	6,820,605	30,841,132	30,672,613
Operating income (loss)	(795,261)	(15,977)	440,251	700,442	(32,970)	296,485	(11,203,228)
<b>NONOPERATING REVENUES (EXPENSES)</b>							
Property taxes	-	-	-	-	190,889	190,889	9,293,695
Intergovernmental revenues (expenses)	(52,818)	883,545	-	-	310,344	1,141,071	2,614,639
Investment income	620	105,636	399,334	-	10	505,600	665,255
Interest expense	(4,813)	(110,985)	(115,841)	(454,833)	(13,125)	(699,597)	-
Insurance recoveries (losses)	-	-	-	(386,094)	(21,117)	(407,211)	-
Finance charges	-	(64,632)	-	(1,000)	(110)	(65,742)	-
Debt issue costs	-	(58,500)	-	-	-	(58,500)	-
Amortization of debt (discount) or premium	-	6,746	-	68,988	3,016	78,750	-
Contribution to other government	-	-	-	-	-	-	(18,997)
Gain (loss) on disposal of property and equipment	(1,609)	-	-	12,951	(2,313)	9,029	(811,626)
Total nonoperating revenues (expenses)	(58,620)	761,810	283,493	(759,988)	467,594	694,289	11,742,966
Income (loss) before transfers and contributions	(853,881)	745,833	723,744	(59,546)	434,624	990,774	539,738
Transfers in	-	11,503,608	32,000	126,582	230,000	11,892,190	3,921,042
Transfers out	-	-	-	-	(230,000)	(230,000)	(32,000)
Capital contributions	-	-	-	-	-	-	3,638,936
<b>CHANGE IN NET POSITION</b>	(853,881)	12,249,441	755,744	67,036	434,624	12,652,964	8,067,716
<b>NET POSITION, BEGINNING, as previously presented</b>	4,304,731	-	15,160,912	3,358,139	10,076,477		119,875,312
Change within financial reporting entity (nonmajor to major fund)	-	245,542	-	-	(245,542)		
<b>NET POSITION, BEGINNING, as adjusted</b>	4,304,731	245,542	15,160,912	3,358,139	9,830,935		
<b>NET POSITION, ENDING</b>	<u>\$ 3,450,850</u>	<u>\$ 12,494,983</u>	<u>\$ 15,916,656</u>	<u>\$ 3,425,175</u>	<u>\$ 10,265,559</u>		<u>\$ 127,943,028</u>
Adjustment for the net effect of the current year activity between internal service funds and enterprise funds						(353,079)	
<b>CHANGE IN NET POSITION OF BUSINESS -TYPE ACTIVITIES</b>						<u>\$ 12,299,885</u>	

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

**LA CROSSE COUNTY, WISCONSIN**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**Year Ended December 31, 2024**

	Business-type Activities- Enterprise Funds						Governmental Activities
	Hillview Health Care Center	Formerly Non- major Fund Hillview Facility	Solid Waste	Lakeview Nursing Home Facility	Nonmajor Enterprise Funds	Total	Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
Receipts from customers and users	\$ 7,982,186	-	\$ 14,859,882	\$ 795,425	\$ 6,549,088	\$ 30,186,581	\$ 1,677,051
Receipts from interfund services provided	192,450	-	10,379	528,437	21,557	752,823	14,070,003
Receipts from cash contributions	3,009	-	-	-	437	3,446	-
Receipts from intergovernmental grants and fees	-	-	53	-	224,515	224,568	3,970,970
Other operating cash receipts	5,424	-	73,603	-	-	79,027	43,465
Payments to suppliers and providers	(1,620,858)	(7,902)	(12,441,126)	-	(1,785,834)	(15,855,720)	(20,661,019)
Payments to employees for salaries and benefits	(6,143,507)	-	(713,531)	-	(4,188,619)	(11,045,657)	(4,306,847)
Payments for interfund services used	(351,382)	-	(236,436)	-	(456,327)	(1,044,145)	(548,187)
Net cash provided by (used for) operating activities	67,322	(7,902)	1,552,824	1,323,862	364,817	3,300,923	(5,754,564)
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>							
Contribution to other government	-	-	-	-	-	-	(18,997)
Transfers to other funds	-	-	-	-	(311,992)	(311,992)	-
Transfers from other funds	-	-	-	-	311,992	311,992	954,231
Principal paid on long-term debt	-	-	(692,759)	-	-	(692,759)	-
Interest paid	-	-	(56,690)	-	-	(56,690)	-
Federal and state aids received (refunded)	(52,818)	-	-	-	163,473	110,655	2,120,853
Receipts from property taxes	-	-	-	-	190,889	190,889	9,293,695
Net cash provided by (used for) non-capital financing activities	(52,818)	-	(749,449)	-	354,362	(447,905)	12,349,782
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>							
Acquisition and construction of capital assets	(67,203)	(3,564,434)	(200,103)	(376,982)	(97,903)	(4,306,625)	(14,263,433)
Proceeds from sales of capital assets	-	-	-	-	-	-	72,844
Proceeds from capital contributions	-	-	-	-	-	-	3,638,934
Transfers to other funds	-	-	-	-	-	-	(32,000)
Transfers from other funds	-	11,503,608	32,000	126,582	-	11,662,190	3,187,661
Payment on advance from other funds	-	-	-	-	(75,475)	(75,475)	-
Payments for finance charges	-	-	-	(1,000)	(110)	(1,110)	-
Principal paid on long-term debt	-	-	(835,967)	(710,000)	(130,000)	(1,675,967)	-
Payment for debt issue costs	-	(123,132)	-	-	-	(123,132)	-
Net proceeds from long-term debt	-	8,424,120	-	-	-	8,424,120	-
Net proceeds (losses) on insurance recoveries	-	-	-	(386,094)	(21,117)	(407,211)	-
Interest paid	(4,813)	-	(98,643)	(463,709)	(13,287)	(580,452)	-
Net cash provided by (used for) capital and related financing activities	(72,016)	16,240,162	(1,102,713)	(1,811,203)	(337,892)	12,916,338	(7,395,994)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
Interest on investments	620	105,636	388,307	-	10	494,573	665,255
Redemption of investments	-	-	(370,009)	-	-	(370,009)	-
Net cash provided by investing activities	620	105,636	18,298	-	10	124,564	665,255
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(56,892)	16,337,896	(281,040)	(487,341)	381,297	15,893,920	(135,521)
<b>CASH AND CASH EQUIVALENTS, BEGINNING</b>	2,493,894	-	8,840,821	2,414,784	7,386,720	21,136,219	20,431,018
Change within financial reporting entity (nonmajor to major fund)	-	145,249	-	-	(145,249)	-	-
<b>CASH AND CASH EQUIVALENTS, BEGINNING, as adjusted</b>	2,493,894	145,249	8,840,821	2,414,784	7,241,471	21,136,219	20,431,018
<b>CASH AND CASH EQUIVALENTS, ENDING</b>	\$ 2,437,002	\$ 16,483,145	\$ 8,559,781	\$ 1,927,443	\$ 7,622,768	\$ 37,030,139	\$ 20,295,497

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

**LA CROSSE COUNTY, WISCONSIN**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**Year Ended December 31, 2024**

	Business-type Activities- Enterprise Funds					Governmental Activities	
	Hillview Health Care Center	Formerly Non- major Fund Hillview Facility	Solid Waste	Lakeview Nursing Home Facility	Nonmajor Enterprise Funds	Total	Internal Service Funds
<b>RECONCILIATION OF OPERATING INCOME (LOSS)</b>							
<b>TO NET CASH PROVIDED BY (USED FOR)</b>							
<b>OPERATING ACTIVITIES</b>							
Operating income (loss)	\$ (795,261)	\$ (15,977)	\$ 440,251	\$ 700,442	\$ (32,970)	\$ 296,485	\$ (11,203,228)
<b>Adjustments to reconcile operating income (loss)</b>							
<b>to net cash provided by (used for) operating activities:</b>							
Depreciation expense	163,263	-	1,051,187	623,420	232,183	2,070,053	4,904,527
(Increase) Decrease receivables	130,812	-	(40,502)	-	17,508	107,818	348,757
(Increase) Decrease due from other funds	-	-	-	-	-	-	74,851
(Increase) Decrease inventories and prepayments	(3,882)	-	3,765	-	8,118	8,001	(25,788)
(Increase) Decrease retention deposit	-	-	-	-	-	-	135,360
(Increase) Decrease pension related amounts	(341,715)	-	(14,261)	-	(15,943)	(371,919)	(82,882)
Increase (Decrease) accounts payable and other current liabilities	14,986	8,075	124,301	-	70,056	217,418	144,367
Increase (Decrease) claims payable	-	-	-	-	-	-	92,851
Increase (Decrease) due to other funds	29,271	-	-	-	(68,790)	(39,519)	(10,904)
Increase (Decrease) other liabilities	-	-	-	-	-	-	60,443
Increase (Decrease) unearned revenue	-	-	8,700	-	(1,337)	7,363	-
Increase (Decrease) compensated absences	869,848	-	84,148	-	155,992	1,109,988	570,554
Increase (Decrease) other post employment benefit related amounts	-	-	-	-	-	-	(763,472)
Increase (Decrease) landfill closure cost liability	-	-	(104,765)	-	-	(104,765)	-
Total adjustments	862,583	8,075	1,112,573	623,420	397,787	3,004,438	5,448,664
<b>Net cash provided by (used for)</b>							
<b>operating activities</b>	\$ 67,322	\$ (7,902)	\$ 1,552,824	\$ 1,323,862	\$ 364,817	\$ 3,300,923	\$ (5,754,564)

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

Hillview Health Care Center acquired \$32,770 of subscription assets during 2024.  
Hillview Facility fund acquired capital assets during 2024 through accounts payable. \$769,503 of capital asset purchases remained in outstanding accounts payable balance at year-end.  
Solid Waste acquired capital assets during 2024 through accounts payable. \$9,370 of capital asset purchases remained in the outstanding accounts payable balance at year-end.  
Lakeview Nursing Home Facility acquired capital assets during 2024 through accounts payable. \$35,985 of capital asset purchases remained in outstanding accounts payable balance at year-end.  
Household Hazardous Materials fund acquired capital assets during 2024 through accounts payable. \$38,332 of capital asset purchases remained in outstanding accounts payable balance at year-end.  
County Highway acquired capital assets during 2024 through accounts payable. \$606,516 of capital asset purchases remained in the outstanding accounts payable balance at year-end.  
County Highway had non-cash capital contributions of \$3,638,934 during 2024. This contributions consisted state and federal funding allocated towards County roads and bridges.  
County Highway acquired \$157,715 of leased equipment during 2024.

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

Unrestricted, January 1, 2024	\$ 2,488,445	\$ 145,249	\$ 8,840,821	\$ 2,414,784	\$ 7,233,884	\$ 21,123,183	\$ 20,431,018
Restricted, January 1, 2024	5,449	-	-	-	7,587	13,036	-
Total	2,493,894	145,249	8,840,821	2,414,784	7,241,471	21,136,219	20,431,018
Net increase (decrease) in cash and cash equivalents	(56,892)	16,337,896	(281,040)	(487,341)	381,297	15,893,920	(135,521)
Total	\$ 2,437,002	\$ 16,483,145	\$ 8,559,781	\$ 1,927,443	\$ 7,622,768	\$ 37,030,139	\$ 20,295,497
Unrestricted, December 31, 2024	\$ 2,429,667	\$ 8,377,509	\$ 8,559,781	\$ 1,927,443	\$ 7,618,814	\$ 28,913,214	\$ 20,295,497
Restricted, December 31, 2024	7,335	\$ 8,105,636	-	-	3,954	8,116,925	-
Total	\$ 2,437,002	\$ 16,483,145	\$ 8,559,781	\$ 1,927,443	\$ 7,622,768	\$ 37,030,139	\$ 20,295,497



**LA CROSSE COUNTY, WISCONSIN**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**DECEMBER 31, 2024**

	<b>Custodial Funds</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 1,321,809
Receivables	15,045
Total Assets	<u>1,336,854</u>
<b>LIABILITIES</b>	
Accounts payable and other current liabilities	<u>1,132,987</u>
Total Liabilities	<u>1,132,987</u>
<b>NET POSITION</b>	
Restricted for other governments or organizations	203,867
Total Net Position	<u>\$ 203,867</u>

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

**LA CROSSE COUNTY, WISCONSIN**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**

**YEAR ENDED DECEMBER 31, 2024**

	<b>Custodial Funds</b>
<b>ADDITIONS</b>	
Federal and State aid	\$ 104,431
Intergovernmental revenue	59,276
Fine and forfeiture collections	3,497,476
Property tax collections	52,614,580
Contributions:	
Inmate funds	398,764
Miscellaneous	7,651
Total Additions	<u>56,682,178</u>
<b>DEDUCTIONS</b>	
Salary and fringe payments to employees	104,815
Payments of funds to other governments	47,041
Purchase of materials and supplies	49,298
Administrative expenses	9,053
Remittance of fines and forfeitures	3,497,476
Property tax payments	52,614,580
Distribution of inmate funds	398,764
Total Deductions	<u>56,721,027</u>
<b>CHANGE IN FIDUCIARY NET POSITION</b>	(38,849)
<b>NET POSITION, BEGINNING OF YEAR</b>	<u>242,716</u>
<b>NET POSITION, END OF YEAR</b>	<u><u>\$ 203,867</u></u>

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

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# NOTES TO BASIC FINANCIAL STATEMENTS

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**LA CROSSE COUNTY**  
Exceptional services. Extraordinary place.

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

**December 31, 2024**

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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.

**Component Units**

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 elderly and 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 14. Separately issued financial statements of MVHS may be obtained from the MVHS office.

The second component unit is the La Crosse County Economic Development Fund Corporation, a legally separate nonstock and not for profit corporation created by the La Crosse County Board, who serves as a loan board for revolving loan funds. This entity is shown as a blended component unit within governmental activities on the Statement of Net Position and the Business Fund because the County appoints a voting majority of the governing board and it is substantively the same as the primary government. Separate financial statements for the component unit are not available.

**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,



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

**December 31, 2024**

---

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

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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 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 expenditures/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, aging & disability resources, justice support, family & children’s, and economic support. Revenues are received through property taxes, federal and state grants, intergovernmental charges, public charges, and miscellaneous donations.

Business Special Revenue 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, the development of the Lakeview Business Park, and the operations of the SMRT transportation program. Revenues are received through state and federal grants, contributions, and principal and interest repayments on loans.

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

**December 31, 2024**

---

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

---

American Rescue Plan Act Special Revenue Fund – Accounts for the accumulation of resources and the payment of costs associated with the American Rescue Plan Act which was passed by the federal government on March 11, 2021 to respond to the COVID-19 public health emergency. Funding is provided through a federal grant.

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.

Major Enterprise Funds

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

Hillview Facility Fund – Accounts for the capital assets associated with the remodel of the Hillview Health Care Center into a multi-use facility.

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 the 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.

Land Record Assessment Fund – Accounts for the activity in conjunction with 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.

Estate Donation Fund – Accounts for monies bequeathed to the County 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.

Opioid Settlement – Accounts for the accumulation of resources and the payment of costs associated with the national opioid settlement reached with manufacturers, distributors and pharmacies for state and local governments.

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 Fund – Accounts for the operations of the County-owned apartment complex for the aged.

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

The Oaks Fund – Accounts for the operations of the County-owned secure facility offering specialized service in treating and stabilizing older adults with dementia.

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

**December 31, 2024**

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

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The Evergreens Fund – Accounts for the operations of the County-owned community based residential facility.

Neshonoc Manor Fund – Accounts for the operations of the County-owned community based residential facility for people with physical, cognitive, and mental health challenges.

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

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

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

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

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

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 custodian to other departments or custodians 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 payment of 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.

Custodial Funds - used to account for assets held by the County in a trustee capacity or as a custodian for individuals, private organizations, and/or other governmental units.

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

Inmate and Representative Payee Fund – Accounts for the jail that is holding money in a custodial capacity for inmates.

Metro Enforcement Group Fund – Accounts for the activities related to the regional drug enforcement task force.

Property Tax Collections Fund – Accounts for property tax collections from taxpayers on behalf of other municipalities.

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

In June 2022, the GASB issued Statement No. 100, *Accounting Changes and Error Corrections*. This Statement establishes accounting and financial reporting requirements for (a) accounting changes and (b) the correction of an error in previously issued financial statements (error correction). This standard was implemented January 1, 2024.

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

**December 31, 2024**

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

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In June 2022, the GASB issued Statement No. 101, *Compensated Absences*. This Statement requires that liabilities for compensated absences be recognized in financial statements prepared using the economic resources measurement focus for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. This standard was implemented January 1, 2024. The impact of implementation was not material.

**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 post-closure 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 leases are reported as other financing sources.

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

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

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

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

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

**December 31, 2024**

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

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

The proprietary funds 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/amortization 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, Deferred Outflows of Resources, Liabilities, Deferred 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 methods and inputs outlined in Note 3. 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. Investment income on commingled investments of various County funds are allocated based on average balances, in accordance with adopted policies.

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

**2. Receivables**

The County's property taxes are levied on or before December 31 on the equalized valuation as of the prior January 1 for all general property located in the County. The taxes are due and payable in the following year. Such amounts are recorded as property taxes receivable and deferred inflows of resources in the accompanying financial statements.

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

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

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

**December 31, 2024**

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

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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**

Mandatory segregations of assets are presented as restricted assets. Such segregations are required by bond agreements and other external parties. Current liabilities payable from these restricted assets are so classified. The excess of restricted assets over current liabilities payable from restricted assets will be used first for retirement of related long-term debt. The remainder, if generated from earnings, is shown as restricted net position.

Restricted assets consist of cash and investments held in trust for the residents of Hillview Health Care Center, The Oaks, Neshonoc Manor, Regent Manor, Maplewood CBRF, Ravenwood Nursing Home, Monarch Manor, the unspent bond proceeds of Hillview Facility and the self funded liability retention accounts (WMMIC and Workers Compensation). 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 in trust for foster care clients, elderly transportation program and 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 \$10,000 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 acquisition value at the time of acquisition.

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

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

**December 31, 2024**

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

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Buildings	5 – 40 Years
Land Improvements	5 – 50 Years
Infrastructure	25 – 50 Years
Machinery and equipment	3 – 25 Years
Intangibles	3 – 10 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. Leases**

The County as a lessee recognizes lease liabilities and assets at the commencement of the lease term, unless the lease is short-term, or ownership is transferred of the underlying asset. The lease liability should be measured at the present value of payments expected to be made during the lease term (less any lease incentives, such as rent holidays). The leased asset was measured at the amount of the initial measurement of the lease liability, plus any payments made to the lessor at or before the commencement of the lease term and certain direct costs.

The County as a lessor recognizes lease receivables and deferred inflows of resources at the commencement of the lease term, with certain exceptions for leases of assets held as investments, certain regulated leases; unless the lease is short-term, or ownership is transferred of the underlying asset. The lease receivables are measured at the present value of lease payments expected to be received during the lease term. The deferred inflow of resources should be measured at the value of the lease receivable plus any payments received at or before the commencement of the lease term that relate to future periods.

**7. Subscriptions**

The County recognizes subscription liabilities and intangible right-to-use capital assets (known as the subscription asset) at the commencement of the subscription term unless the subscription is short-term. The subscription liability is measured at the present value of payments expected to be made during the term. The subscription asset was measured at the amount of the initial measurement of the subscription liability. In the governmental fund financial statements, the County recognizes subscription proceeds and capital outlay at initiation of the subscription, and the outflow of resources for the subscription liability as a debt service payment.

**8. Deferred Outflows 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, represent a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until that future time.

A deferred charge on refunding arises from the advance refunding of debt. The difference between the cost of the securities placed in trust for future payments of the refunded debt and the net carrying value of that debt is deferred and amortized as a component of interest expense over the shorter of the term of the refunding issue or the original term of the refunded debt. The unamortized amount is reported as a deferred outflow of resources in the government-wide and proprietary fund financial statements.

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

**December 31, 2024**

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

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**9. Employees' Retirement System**

The fiduciary net position of the Wisconsin Retirement System (WRS) has been determined using the flow of economic resources measurement focus and accrual basis of accounting. This includes for purposes of measuring the following:

- Net Pension Liability (Asset),
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions,
- Pension Expense (Revenue).

Information about the fiduciary net position of the WRS and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by the 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 11.

**10. 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. Accrued vacation and sick leave are reported in accordance with GASB Statement No. 101. 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.

**11. 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 other post-employment benefit liabilities. Bond premiums and discounts are deferred and amortized over the life of the bond within the government-wide and proprietary fund statements.

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

**12. Claims and Judgments**

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



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

**December 31, 2024**

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

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**13. Deferred Inflows of Resources**

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period(s) and therefore will not be recognized as an inflow of resources (revenue) until that future time.

**14. 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/amortization 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 – Consists of all other amounts that do not meet the definition of “restricted” or “net investment 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 and fiduciary fund net position is classified the same as in the government-wide statements, even though, as previously stated, the latter is excluded from those statements. See Note 10 for an explanation of the various fund balance and net position descriptions.

**15. Other Post-Employment Benefits (OPEB)**

For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, the county OPEB Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Additional information is found in Note 12.

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

**December 31, 2024**

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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 and supplementary information.

**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, 2024**

**NOTE 3 – CASH AND INVESTMENTS**

**Overview**

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

Investment Type	Carrying Value	Statement Balances	Associated Risks
Deposits	\$ 16,115,063	\$ 17,192,370	Custodial credit risk
U.S. Treasury Notes	17,421,391	17,421,391	Interest rate risk, custodial credit risk
U.S. Agency Securities - implicitly guaranteed	34,791,847	34,791,847	Interest rate risk, credit risk, custodial credit risk, concentration of credit risk
U.S. Agency Securities - explicitly guaranteed	1,766,788	1,766,788	Interest rate risk, custodial credit risk
U.S. Small Business Administration Mortgages	2,444,045	2,444,045	Interest rate risk, credit risk, custodial credit risk, concentration of credit risk
Municipal Issues	148,058	148,058	Interest rate risk, credit risk, custodial credit risk, concentration of credit risk
Corporate Issues	15,691,313	15,691,313	Interest rate risk, credit risk, custodial credit risk, concentration of credit risk
State of Wisconsin Local Government Investment Pool	17,806,059	17,806,059	Credit risk
Mutual Funds - other than bond funds	27,873,113	27,867,470	N/A
Cash on Hand	113,335	-	N/A
Petty Cash	5,913	-	N/A
Total Deposits and Investments	<u>\$ 134,176,925</u>	<u>\$ 135,129,341</u>	

**Reconciliation to the Financial Statements**

Per statement of net position

Cash and investments-primary government	\$ 108,060,464
Cash and investments-component unit	3,981,413
Restricted cash and investments-primary government	20,803,722
Restricted cash and investments-component unit	9,517

Per statement of fiduciary net position

Cash and cash equivalents-custodial funds	1,321,809
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Total cash and investments

<u>\$ 134,176,925</u>
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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, credit risk, custodial credit risk, and concentrations of credit risk.

**Deposits**

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 \$1,000,000. Therefore, collateralization of funds over the insured amount at any one financial institution are required. Funds on deposit must be collateralized by U.S. Treasury Obligations and/or Government Agency Securities. The County's investment policy does not address where the collateralization shall be held or in whose name it shall be held.

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

**December 31, 2024**

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

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As of December 31, 2024, the County's bank balance was fully covered by Federal and State depository insurance or collateral. Specifically, \$7,096,829 was secured by collateral held by the pledging financial institution's trust department.

**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. Securities issued or guaranteed as to principal and interest by the Federal Government, or by a commission, board or other instrumentality of the Federal Government.
3. 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.
4. Commercial paper, rated in the highest tier (e.g., A1/P1 or higher) by a nationally recognized rating agency.
5. Any security which matures or which may be tendered for purchase at the option of the holder within not more than seven years of the date which it was acquired, if that security has a rating in the two highest rating categories.
6. Money market mutual funds regulated by the Securities and Exchange Commission and whose portfolios consist only of dollar-denominated securities and are consistent with state statutes.
7. 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.
8. 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, 2024 the County's share of the LGIP's assets are reported at fair value.
9. 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.
10. Operating Bank Account: Deposits shall be limited to the lesser of amounts guaranteed by FDIC and the State Deposit Guarantee Fund unless overnight funds in excess are fully collateralized by U.S. Government Obligations and Agency Securities.

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

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

**December 31, 2024**

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

Investments are stated at fair value. Fair value is defined as the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles.

The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significantly unobservable inputs.

Investment Type	December 31, 2024			
	Level 1	Level 2	Level 3	Total
U.S. Treasury Notes	\$ 17,421,391	\$ -	\$ -	\$ 17,421,391
U.S. Agency Securities	-	36,558,635	-	36,558,635
U.S. Small Business Administration Mortgages	-	2,444,045	-	2,444,045
Municipal Issues	-	148,058	-	148,058
Corporate Issues	8,501,458	7,189,855	-	15,691,313
Mutual Funds - other than bond funds	27,873,113	-	-	27,873,113
Total Investments at Fair Value	\$ 53,795,962	\$ 46,340,593	\$ -	\$ 100,136,555

The valuation methods for recurring fair value measurements are as follows:

Investment Type	Valuation Method
U.S. Treasury Notes	Institutional bond quotes – evaluations based on various market and industry inputs
U.S. Agency Securities	Institutional bond quotes – evaluations based on various market and industry inputs
U.S. Small Business Administration Mortgages	Mortgage-Backed Securities Pricing - evaluations based on various market and industry inputs
Municipal Issues	Institutional bond quotes – evaluations based on various market and industry inputs
Corporate Issues	Institutional bond quotes – evaluations based on various market and industry inputs
Mutual Funds - other than bond funds	Calculated Net Asset Value (NAV)

**A. Interest Rate Risk**

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

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

**December 31, 2024**

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

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

Investment Type	Fair Value	Investment Maturities (In Years)			
		Less Than 1 Year	1 to 5 Years	6 to 10 Years	More Than 10 Years
U.S. Treasury Notes	\$ 17,421,391	\$ 2,462,136	\$ 14,959,255	\$ -	\$ -
U.S. Agency Securities	36,558,635	7,299,099	5,258,715	1,864,604	22,136,217
U.S. Small Business Administration Mortgages	2,444,045	-	-	773,156	1,670,889
Municipal Issues	148,058	-	148,058	-	-
Corporate Issues	15,691,313	1,194,015	12,265,005	2,232,293	-
Total Investments at Fair Value	\$ 72,263,442	\$ 10,955,250	\$ 32,631,033	\$ 4,870,053	\$ 23,807,106

The County's investments include U.S. government and agency securities that are highly sensitive to interest rate fluctuations (to a greater degree than already indicated in the information provided above). The resultant reduction in expected total cash flows affects the fair value of these securities and makes the fair values of these securities highly sensitive to changes in interest rates.

**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:

Investment Type	Fair Value	Standard & Poor's Rating
U.S. Agency Securities	\$ 32,298,733	AA+
U.S. Agency Securities	2,493,114	N/A
U.S. Small Business Administration Mortgages	2,444,045	N/A
Municipal Issues	148,058	AA
Corporate Issues	4,357,537	AAA
Corporate Issues	565,413	AA+
Corporate Issues	1,035,399	AA
Corporate Issues	6,353,795	AA-
Corporate Issues	2,736,396	A+
Corporate Issues	642,773	N/A
State of Wisconsin Local Government Investment Pool	17,806,059	Not Rated

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

**December 31, 2024**

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

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**C. Custodial Credit Risk**

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

1. U.S. Treasury Notes totaling \$1,075,725, U.S. Agency securities totaling \$28,993,839, U.S. Small Business Administration Mortgages totaling \$2,221,537 and corporate issues totaling \$8,501,458 are held by Dana Investment Advisors for the benefit of La Crosse County.
2. U.S. Treasury Notes totaling \$7,796,327, U.S. Agency securities totaling \$1,888,140, municipal issues totaling \$148,058 and corporate issues totaling \$7,189,855 are held by PMA Investment Advisors for the benefit of La Crosse County.
3. U.S. Treasury Notes totaling \$8,549,339, U.S. Agency securities totaling \$5,676,656 and U.S. Small Business Administration Mortgages totaling \$222,508 are held by US Bank for the benefit of La Crosse County.

**D. Concentration of Credit Risk**

Concentration of credit risk are investments in any one issuer (other than U.S. Treasury Notes, 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 investments subject to concentration of credit risk are as follows:

<b>Investment Type</b>	<b>Issuer</b>	<b>Fair Value</b>	<b>Percent of Total Investments</b>
U. S. Agency Securities - implicitly guaranteed	Federal Home Loan Bank	\$ 14,053,910	11.9%
U. S. Agency Securities - implicitly guaranteed	Federal Home Loan Mortgage Corporation	12,139,870	10.3%
U. S. Agency Securities - implicitly guaranteed	Federal National Mortgage Association	6,908,685	5.9%

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

**December 31, 2024**

**NOTE 4 – RECEIVABLES**

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

<u>Fund</u>	<u>Tax Certificates</u>	<u>Current Year Levy</u>	<u>Accounts</u>	<u>Inter- Governmental</u>	<u>Leases</u>	<u>Notes</u>	<u>Allowance for Uncollectible</u>	<u>Total</u>
General Fund	\$ 2,120,268	\$ 2,667,244	\$ 2,070,466	\$ 4,957,042	\$ 1,396,938	\$ 470,054	\$ (101,000)	\$ 13,581,012
Human Services Fund	-	11,792,723	3,123,870	5,571,752	-	-	-	20,488,345
Business Fund	-	-	-	488,758	-	9,081,007	(12,737)	9,557,028
ARPA	-	-	35,659	-	-	-	-	35,659
Debt Service Fund	-	6,405,085	-	-	-	-	-	6,405,085
Hillview Health Care Center Fund	-	-	680,103	-	-	-	(23,142)	656,961
Hillview Facility Fund	-	-	-	883,545	-	-	-	883,545
Solid Waste Fund	-	-	846,508	14,187	228,590	-	-	1,089,285
Lakeview Nursing Home Facility Fund	-	-	-	795,425	-	-	-	795,425
Nonmajor Governmental Funds	-	4,975,202	96,673	431,199	-	4,881,267	-	10,384,341
Nonmajor Enterprise Funds	-	195,939	375,122	195,992	-	-	-	767,053
Internal Service Funds	-	11,873,521	589,210	1,320,385	-	-	-	13,783,116
Receivables (net of allowance for uncollectible) Statement of Net Position	2,120,268	37,909,714	7,817,611	14,658,285	1,625,528	14,432,328	(136,879)	78,426,855
Custodial Funds	-	-	6,650	8,395	-	-	-	15,045
<b>Total Receivables</b>	<b>\$ 2,120,268</b>	<b>\$ 37,909,714</b>	<b>\$ 7,824,261</b>	<b>\$ 14,666,680</b>	<b>\$ 1,625,528</b>	<b>\$ 14,432,328</b>	<b>\$ (136,879)</b>	<b>\$ 78,441,900</b>

The receivables not expected to be collected within one year include the Business Fund mortgage notes of \$8,918,397. Of the \$470,054 due from the City of La Crosse TIF district, \$118,978 is expected to be collected within one year. Within the Human Service Fund there is recorded \$1,024,098 in amounts due from clients and the state not expected to be collected within one year. Finally, lease receivables of \$1,145,055 within the General Fund and \$222,588 within the Solid Waste Fund are not expected to be collected within one year. Delinquent property taxes are collected throughout the year. Property taxes not collected timely and meeting certain requirements may be subject to foreclosure.

**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 \$37,909,714 will be recognized during 2025.

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% per month on 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. Delinquent property taxes purchased from other taxing authorities are reflected as nonspendable fund balance at year-end since the County will not report revenues upon collection of these taxes.

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 \$70,000 allowance for losses on delinquent taxes has been provided.



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

**December 31, 2024**

**NOTE 4 – RECEIVABLES (CONTINUED)**

Delinquent property taxes purchased from other taxing authorities are shown as nonspendable 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:

<b>Settlement Year</b>	<b>County Levied</b>	<b>County Purchased</b>	<b>Total</b>
2024	\$ 119,757	\$ 826,078	\$ 945,835
2023	53,021	340,589	393,610
2022	29,776	236,530	266,306
2021	21,110	186,000	207,110
2020	12,842	75,284	88,126
2019	9,139	95,342	104,481
2018	6,537	41,269	47,806
2017	1,669	15,832	17,501
2016	1,652	14,461	16,113
2015	1,777	18,529	20,306
2014	1,493	11,581	13,074
Total Delinquent Property Taxes Receivable	<u>\$ 258,773</u>	<u>\$ 1,861,495</u>	<u>\$ 2,120,268</u>
Less allowance for uncollectible			(70,000)
Net Delinquent Taxes Receivable			<u>\$ 2,050,268</u>

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

	<b>General Fund</b>	<b>Business Fund</b>	<b>Nonmajor Governmental Funds</b>	<b>Total</b>
City of La Crosse TIF	\$ 470,054	\$ -	\$ -	\$ 470,054
CDBG housing mortgages	-	8,918,397	-	8,918,397
Opioid Settlement	-	-	4,881,267	4,881,267
Various revolving loan fund notes	-	162,610	-	162,610
Net Notes Receivable	<u>\$ 470,054</u>	<u>\$ 9,081,007</u>	<u>\$ 4,881,267</u>	<u>\$ 14,432,328</u>

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

**December 31, 2024**

**NOTE 5 – RESTRICTED ASSETS**

Restricted assets for the year ended December 31 are as follows:

<b>Governmental Activities</b>	<b>Restricted Assets</b>	<b>Liabilities Payable from Restricted Assets</b>
WREA Income Maintenance Consortium	\$ 1,821,690	\$ 1,159,064
American Rescue Plan Act	179,908	-
Elderly funds	53,244	-
Foster care client funds held in trust	951	951
Landfill closure and post-closure care costs	495,857	-
Retention deposit in WMMIC	267,987	-
Total Governmental Activities	<u>\$ 2,819,637</u>	<u>\$ 1,160,015</u>

<b>Business-type Activities</b>	<b>Restricted Assets</b>	<b>Liabilities Payable from Restricted Assets</b>
Hillview Health Care Center resident funds held in trust	\$ 7,335	\$ 7,335
Hillview Facility remodel project costs	8,105,636	444,539
Landfill closure and post-closure care costs	9,816,547	-
The Oaks resident funds held in trust	319	319
Neshonoc Manor resident funds held in trust	626	626
Regent Manor resident funds held in trust	1,181	1,181
Maplewood CBRF resident funds held in trust	256	256
Ravenwood Nursing Home resident funds held in trust	930	930
Monarch Manor resident funds held in trust	642	642
Retention deposit in WMMIC	50,613	-
Total Business-type Activities	<u>\$ 17,984,085</u>	<u>\$ 455,828</u>

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

**December 31, 2024**

**NOTE 6 – CAPITAL ASSETS**

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

Governmental Activities	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets, not being depreciated/amortized:				
Construction in progress	\$ 4,754,746	\$ 2,782,468	\$ 1,658,124	\$ 5,879,090
Land	3,607,696	-	7,274	3,600,422
Intangibles	3,429,236	30,978	-	3,460,214
Total capital assets not being depreciated/amortized	<u>11,791,678</u>	<u>2,813,446</u>	<u>1,665,398</u>	<u>12,939,726</u>
Capital assets being depreciated/amortized:				
Land improvements	8,355,932	1,558,583	-	9,914,515
Buildings	96,074,404	791,457	277,769	96,588,092
Machinery and equipment	32,600,191	4,355,308	934,914	36,020,585
Infrastructure	145,537,062	9,913,021	3,160,900	152,289,183
Intangibles	5,649,532	168,084	20,752	5,796,864
Intangible right to use leased machinery and equipment	1,340,066	620,032	351,512	1,608,586
Intangible right to use subscription assets	1,536,445	161,276	10,268	1,687,453
Total capital assets being depreciated/amortized	<u>291,093,632</u>	<u>17,567,761</u>	<u>4,756,115</u>	<u>303,905,278</u>
Less accumulated depreciation/amortization for:				
Land improvements	3,390,592	306,330	-	3,696,922
Buildings	40,885,566	2,526,468	277,769	43,134,265
Machinery and equipment	19,456,179	2,088,719	834,782	20,710,116
Infrastructure	67,459,893	3,279,472	2,396,750	68,342,615
Intangibles	5,289,603	131,387	17,639	5,403,351
Intangible right to use leased machinery and equipment	543,875	433,275	351,512	625,638
Intangible right to use subscription assets	75,353	315,276	8,738	381,891
Total accumulated depreciation/amortization	<u>137,101,061</u>	<u>9,080,927</u>	<u>3,887,190</u>	<u>142,294,798</u>
Total capital assets being depreciated/amortized, net	<u>153,992,571</u>	<u>8,486,834</u>	<u>868,925</u>	<u>161,610,480</u>
Total capital assets, governmental activities, net	<u>\$ 165,784,249</u>	<u>\$ 11,300,280</u>	<u>\$ 2,534,323</u>	<u>\$ 174,550,206</u>

Depreciation/amortization expense was charged to functions as follows:

General government	\$ 725,864
Public safety	2,182,952
Public works	4,904,527
Health and human services	612,602
Culture, recreation, and education	422,439
Conservation and development	232,543
Total depreciation/amortization expense	<u>\$ 9,080,927</u>

Construction in progress consists of the following projects:

Health software development	\$ 5,138
IT Hardware replacements	15,839
Controls upgrade HHS building	101,815
Solar panel project	476,588
Law enforcement system upgrade	690,924
Emergency Services Projects	371,074
County Highway Fund	
Highway building improvements	21,492
Road work	4,196,220
Total construction in progress governmental activities	<u>\$ 5,879,090</u>

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

**December 31, 2024**

**NOTE 6 – CAPITAL ASSETS (CONTINUED)**

<b>Business-type Activities</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance</b>
Capital assets, not being depreciated/amortized:				
Construction in progress	\$ 1,204,033	\$ 4,201,816	\$ 198,778	\$ 5,207,071
Land	943,173	-	-	943,173
Total capital assets not being depreciated/amortized	2,147,206	4,201,816	198,778	6,150,244
Capital assets being depreciated/amortized:				
Land improvements	39,709,755	268,673	3,438	39,974,990
Buildings	28,762,688	323,256	21,881	29,064,063
Machinery, equipment, and vehicles	9,113,997	226,439	705,980	8,634,456
Intangibles	303,240	14,925	27,207	290,958
Intangible right to use subscription assets	327,278	32,771	-	360,049
Total capital assets being depreciated/amortized	78,216,958	866,064	758,506	78,324,516
Less accumulated depreciation/amortization for:				
Land improvements	30,361,185	946,103	3,438	31,303,850
Buildings	10,668,318	665,425	21,881	11,311,862
Machinery and equipment	7,391,301	378,254	684,008	7,085,547
Intangibles	288,228	6,677	27,206	267,699
Intangible right to use subscription assets	28,726	73,594	-	102,320
Total accumulated depreciation/amortization	48,737,758	2,070,053	736,533	50,071,278
Total capital assets being depreciated/amortized, net	29,479,200	(1,203,989)	21,973	28,253,238
Total capital assets, business-type activities, net	\$ 31,626,406	\$ 2,997,827	\$ 220,751	\$ 34,403,482
Depreciation/amortization expense was charged to functions as follows:				
Hillview Health Care Center		\$ 163,263		
Lakeview Nursing Home Facility		623,420		
Solid Waste		1,051,187		
Apartments and assisted living facilities		200,152		
Household hazardous waste disposal services		32,031		
Total depreciation/amortization expense		\$ 2,070,053		
Construction in progress consists of the following projects:				
Hillview Health Care Center				
IT hardware	\$ 34,886			
Hillview Facility Fund remodel	4,346,741			
The Evergreens Fund remodel	42,579			
Solid Waste Fund				
Clay soil for construction	724,827			
Landfill expansion phase IX	10,860			
Household Hazardous Materials				
Waste storage remodel	47,178			
Total construction in progress business-type activities	\$ 5,207,071			

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

**December 31, 2024**

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

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

	Purpose	Receivable From Other Funds	Payable To Other Funds
Major Governmental Funds			
General Fund	Building loans and admin services	\$ 78,928	\$ -
General Fund	Liability self insurance operating contribution	372,767	-
General Fund	Workers Compensation claims	-	77,814
Human Services Fund	Workers Compensation claims	-	198
Business Fund	To General Fund for admin services	-	3,453
Major Business-Type Funds			
Hillview Health Care Center	Workers Compensation claims	-	102,944
Solid Waste	Operating contribution	26,882	-
Nonmajor Governmental Funds			
Old Landfill	To Solid Waste for operating contribution	-	26,882
Nonmajor Business-Type Funds			
Hillview Terrace	Workers Compensation claims	-	103
Hillview Terrace	Operating contribution	81,992	-
The Evergreens	To Hillview Terrace for operating contribution	-	81,992
Regent Manor	To General Fund for building costs	-	19,799
Maplewood CBRF	Workers Compensation claims	-	9,390
Ravenwood Nursing Home	Workers Compensation claims	-	266
Monarch Manor	To General Fund for building costs	-	55,676
Monarch Manor	Workers Compensation claims	-	13,785
Internal Service Funds			
County Highway	Workers Compensation claims	-	18,704
Workers Compensation Self Insurance	From other Funds for Workers Compensation claims	223,204	-
Liability Self Insurance	To General Fund for liability self insurance operating contribution	-	372,767
Total Fund Financial Statements		<u>\$ 783,773</u>	<u>\$ 783,773</u>
Less: Government-wide eliminations			(675,961)
Total Interfund Receivables/Payables			<u>\$ 107,812</u>

All amounts are due within one year. 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, 2024**

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

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

	<u>Purpose</u>	<u>Advance To Other Funds</u>	<u>Advance From Other Funds</u>
Major Governmental Funds			
General Fund	Building loans	\$ 402,503	\$ -
Nonmajor Business-Type Funds			
Regent Manor	Building loan	-	25,232
Monarch Manor	Building loan	-	377,271
Total		<u>\$ 402,503</u>	<u>\$ 402,503</u>
Add: Interfund Receivables/Payables			107,812
Total Internal Balances - Government-wide Statement of Net Position			<u>\$ 510,315</u>

Interfund advance amounts are not due within one year.

Interfund transfers as of December 31 were as follows:

<u>Transfer from</u>	<u>Transfer to</u>	<u>Amount</u>	<u>Purpose</u>
Major Governmental Funds			
General Fund	Business Fund	\$ 30,000	Contribution to SMRT Bus program operations
General Fund	Hillview Facility Fund	8,248,331	Support for Hillview Facility remodel project
General Fund	Hillview Facility Fund	25,850	Contribution towards Hillview Facility solar project
General Fund	Lakeview Nursing Home Facility Fund	126,583	Contribution towards lakeview solar project
General Fund	County Highway Fund	187,661	Contribution towards highway solar project
General Fund	County Highway Fund	2,000,000	Support for highway department projects
Human Services Fund	County Highway Fund	1,000,000	Support for highway department projects
American Rescue Plan Act Fund	General Fund	8,248,331	Support for Hillview Facility remodel project
American Rescue Plan Act Fund	General Fund	3,812,072	Establish project fund for American Rescue Plan Act funding
American Rescue Plan Act Fund	General Fund	1,712,273	American Rescue Plan Act investment income
American Rescue Plan Act Fund	Hillview Facility Fund	3,229,427	Support for Hillview Facility remodel project
American Rescue Plan Act Fund	County Highway Fund	733,380	Contribution towards highway solar project
Nonmajor Business-Type Funds			
Robert G. Carroll Heights Apartments	The Oaks	130,000	Operational budget support
Maplewood CBRF	Monarch Manor	100,000	Operational budget support
Internal Service Funds			
Highway Fund	Solid Waste	<u>32,000</u>	Capital contribution for vehicle
Total		\$ 29,615,908	
Less: Government-wide eliminations		<u>(41,278,098)</u>	
Total Transfers - Government-Wide Statement of Activities		<u>\$ (11,662,190)</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, 2024**

**NOTE 8 – LONG-TERM OBLIGATIONS**

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

	Balance January 1	Additions	Reductions	Balance December 31	Due Within One Year
<b>Governmental Activities</b>					
<b>General Obligation Debt</b>					
(1) 2015A General Obligation Bonds	\$ 7,555,000	\$ -	\$ 550,000	\$ 7,005,000	\$ 565,000
(7) 2016A General Obligation Refunding Bonds	16,600,000	-	2,375,000	14,225,000	2,190,000
(10) 2017B General Obligation Promissory Note	1,285,000	-	335,000	950,000	345,000
(11) 2018A General Obligation Promissory Note	1,560,000	-	315,000	1,245,000	320,000
(12) 2019A General Obligation Promissory Note	1,690,000	-	255,000	1,435,000	270,000
(13) 2020A General Obligation Promissory Note	4,105,000	-	560,000	3,545,000	565,000
(14) 2021A General Obligation Promissory Note	8,490,000	-	1,435,000	7,055,000	1,340,000
	41,285,000	-	5,825,000	35,460,000	5,595,000
Bond Premium	1,560,212	-	256,078	1,304,134	240,124
Total Governmental Activities Bonds and Notes Payable	42,845,212	-	6,081,078	36,764,134	5,835,124
(3) Compensated Absences *	9,380,907	3,583,284	3,194,853	9,769,338	4,092,946
(4) Other Post Employment Benefit Liability	1,900,893	-	791,509	1,109,384	-
(5) Landfill Post-closure Costs	348,083	-	34,462	313,621	36,808
(16) Lease liability *	796,191	620,032	433,276	982,947	342,904
(17) Subscription liability *	1,245,033	161,276	290,732	1,115,577	301,202
(18) Net pension liability	13,527,163	-	9,755,688	3,771,475	-
Total Governmental Activities Long-term Liabilities	\$ 70,043,482	\$ 4,364,592	\$ 20,581,598	\$ 53,826,476	\$ 10,608,984

\* Compensated absences includes \$815,777 of Internal Service Funds

\* Lease liability includes \$149,405 of Internal Service Funds

\* Subscription liability includes \$37,422 of Internal Service Funds

	Balance January 1	Additions	Reductions	Balance December 31	Due Within One Year
<b>Business-type Activities</b>					
<b>General Obligation Debt</b>					
(9) 2017A General Obligation Bonds	\$ 13,070,000	\$ -	\$ 710,000	\$ 12,360,000	\$ 745,000
(15) 2021A General Obligation Promissory Note	945,000	-	130,000	815,000	130,000
(19) 2024 General Obligation Bonds	-	8,000,000	-	8,000,000	-
<b>Debt from Direct Borrowings and Direct Placements</b>					
<b>Revenue Loans</b>					
(2) 2015 State Trust Fund Revenue Loan	1,413,383	-	692,759	720,624	720,624
(8) 2016 State Trust Fund Revenue Loan	2,603,669	-	835,967	1,767,702	867,584
	18,032,052	8,000,000	2,368,726	23,663,326	2,463,208
Bond Premium	938,693	424,120	78,750	1,284,063	93,686
Total Business-type Activities Bonds and Notes Payable	18,970,745	8,424,120	2,447,476	24,947,389	2,556,894
(3) Compensated Absences	485,924	1,595,912	485,924	1,595,912	654,802
(6) Landfill Post-closure Costs	9,439,742	984,592	1,089,357	9,334,977	35,501
(17) Subscription liability	258,287	32,770	68,859	222,198	72,690
(18) Net pension liability	2,291,204	-	1,731,201	560,003	-
Total Business-type Activities Long-term Liabilities	\$ 31,445,902	\$ 11,037,394	\$ 5,822,817	\$ 36,660,479	\$ 3,319,887

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

**December 31, 2024**

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

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- |      |              |   |
|------|--------------|---|
| (1)  | \$ 7,005,000 | Principal due in annual installments ranging from \$480,000 to \$815,000; interest due semi-annually ranging from 2% to 5%. Final installment is due October 1, 2035. This debt is being serviced by the Debt Service Fund.   |
| (2)  | 720,624      | Principal and interest due in annual installments of \$749,449 with interest rate of 4.0%. Final installment is due March 15, 2025. This debt is being serviced by sanitary landfill fees within the Solid Waste Fund.  |
| (3)  | 11,365,250   | Accrued amount of sick pay, vacation, and compensatory time credits of County employees. Accrued vacation is considered payable within one year within the applicable governmental activities, business-type activities, or proprietary fund statement of net position. |
| (4)  | 1,109,384    | Other post-employment benefit liability that is applicable to the governmental funds. See Note 12 for further explanation of the County's liability at December 31. The Health Self-Insurance Fund services the post-employment benefit liability for all the funds.    |
| (5)  | 313,621      | The old landfill is closed and only post-closure care remains. See Note 15 for an explanation of the County's liability at December 31. This debt is being serviced by the Old Landfill Fund.   |
| (6)  | 9,334,977    | 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.            |
| (7)  | 14,225,000   | Principal due in annual installments ranging from \$640,000 to \$2,495,000; interest due semi-annually ranging from 1.625% to 3%. Final installment is due October 1, 2035. This debt is being serviced by the Debt Service Fund.                                       |
| (8)  | 1,767,702    | Principal and interest due in annual installments of \$933,872 with interest rate of 3.75%. Final installment is due March 15, 2026. This debt is being serviced by sanitary landfill fees within the Solid Waste Fund.   |
| (9)  | 12,360,000   | Principal due in annual installments ranging from \$640,000 to \$1,145,000; interest due semi-annually ranging from 3.15% to 5%. Final installment is due April 1, 2037. This debt is being serviced by the Lakeview Nursing Home Facility Fund.                        |
| (10) | 950,000      | Principal due in annual installments ranging from \$250,000 to \$355,000; interest due semi-annually ranging from 2% to 5%. Final installment is due April 1, 2027. This debt is being serviced by the Debt Service Fund.   |
| (11) | 1,245,000    | Principal due in annual installments ranging from \$255,000 to \$340,000; interest due semi-annually ranging from 2% to 2.9%. Final installment is due April 1, 2028. This debt is being serviced by the Debt Service Fund.   |
| (12) | 1,435,000    | Principal due in annual installments ranging from \$240,000 to \$300,000; interest due semi-annually ranging from 2% to 5%. Final installment is due April 1, 2029. This debt is being serviced by the Debt Service Fund.   |
| (13) | 3,545,000    | Principal due in annual installments ranging from \$545,000 to \$610,000; interest due semi-annually ranging from 1% to 2%. Final installment is due April 1, 2030. This debt is being serviced by the Debt Service Fund.   |
| (14) | 7,055,000    | Principal due in annual installments ranging from \$310,000 to \$1,580,000; interest due semi-annually ranging from 0.05% to 2.25%. Final installment is due April 1, 2031. This debt is being serviced by the Business Fund and Debt Service Fund.                     |
| (15) | 815,000      | Principal due in annual installments ranging from \$130,000 to \$140,000; interest due semi-annually at 0.05% to 2.25%. Final installment is due April 1, 2030. This debt is being serviced by the Hillview Terrace Fund.   |



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

**December 31, 2024**

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

- (16) \$ 982,947 Principal due on lease agreements with annual payments ranging from \$3,546 to \$29,470; interest due at 1.30% to 4.40%. Final payment is due in 2029.
- (17) \$ 1,337,777 Principal due on subscription-based information technology arrangements with annual payments ranging from \$7,537 to \$325,616; interest due at 4.21% to 5.19%. Final payment is due in 2028.
- (18) \$ 4,331,478 Liability for the County's proportionate share of the net pension liability related to the WRS pension plan. This liability is serviced within the applicable governmental activities, business-type activities, or proprietary fund statement of net position.
- (19) \$ 8,000,000 Principal due in annual installments ranging from \$270,000 to \$595,000; interest due semi-annually ranging from 2.93% to 4.00%. Final installment is due April 1, 2044. This debt is being serviced by the Hillview Facility Fund.

**General Obligation Debt**

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

	<b>Governmental Activities</b>		<b>Business-type Activities</b>	
	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>
2025	\$ 5,595,000	\$ 802,985	\$ 875,000	\$ 808,605
2026	5,150,000	667,995	1,185,000	740,606
2027	4,685,000	564,693	1,240,000	685,044
2028	4,500,000	467,466	1,295,000	630,950
2029	3,760,000	358,656	1,340,000	578,156
2030 - 2034	10,270,000	849,569	6,885,000	2,159,734
2035 - 2039	1,500,000	41,100	5,595,000	945,160
2040 - 2044	-	-	2,760,000	284,600
	<u>\$ 35,460,000</u>	<u>\$ 3,752,464</u>	<u>\$ 21,175,000</u>	<u>\$ 6,832,855</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	\$ 15,912,207,700
Debt Margin Percentage	5%
Legal Debt Limit	795,610,385
Outstanding General Obligation Debt	\$ 56,635,000
Less Amount Available in the Debt Service Fund	(46,031)
Total Amount of Debt Applicable to Debt Margin	56,588,969
Legal Debt Margin	<u>\$ 739,021,416</u>

**Debt from Direct Borrowings and Direct Placements - Revenue Loans**

The 2015 and 2016 state trust fund loans are 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 13.0% of net revenues. The County's state trust fund loans outstanding as of December 31, 2024 are direct borrowing; these notes contain clauses that any delinquent payments are subject to a penalty of one percent per month and that any delinquent amounts shall be deducted from any state payments that are due to the municipality.

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

**December 31, 2024**

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

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Principal and interest requirements for the revenue loan issues are as follows:

<b>Year Ended December 31</b>	<b>Business-type Activities</b>	
	<b>Principal</b>	<b>Interest</b>
2025	\$ 1,588,208	\$ 95,114
2026	900,118	33,754
	<u>\$ 2,488,326</u>	<u>\$ 128,868</u>

**Leases**

The County entered into a lease arrangement on January 27, 2022, for the right-to-use cell tower property. Payments ranging from \$13,800 to \$15,532 are due in five annual installments. Total intangible right-to-use assets acquired under this agreement are \$70,730.

The County entered into a lease arrangement on February 7, 2021, for the right-to-use cell tower property. Payments ranging from \$13,800 to \$15,532 are due in five annual installments. Total intangible right-to-use assets acquired under this agreement are \$58,227.

The County entered into a lease arrangement on November 24, 2014, for the right-to-use vehicles. Payments ranging from \$762 to \$1,048 are due in monthly installments through May 2028. Total intangible right-to-use assets acquired under this agreement are \$1,015,255.

The County entered into a lease arrangement on December 17, 2014, for the right-to-use vehicles. Payments ranging from \$296 to \$909 are due in monthly installments through May 2029. Total intangible right-to-use assets acquired under this agreement are \$306,659.

The County entered into a lease arrangement in September 2024, for the right-to-use highway equipment. Payments of \$2,456 are due in monthly installments through August 2030. Total intangible right-to-use assets acquired under this agreement are \$157,715.

Remaining obligations associated with these leases are as follows:

<b>Year Ended December 31</b>	<b>Governmental Activities</b>	
	<b>Principal</b>	<b>Interest</b>
2025	\$ 342,904	\$ 31,833
2026	310,992	20,029
2027	186,281	9,478
2028	88,521	3,660
2029	34,891	1,444
2030	19,358	287
Total	<u>\$ 982,947</u>	<u>\$ 66,731</u>

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

**December 31, 2024**

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

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**Subscriptions**

The County entered into a subscription arrangement on June 1, 2023, for the right-to-use material safety data sheet software. Payments ranging from \$9,485 to \$10,458 are due in three annual installments. Total intangible right-to-use assets acquired under this agreement are \$28,612.

The County entered into a subscription arrangement on May 1, 2023, for the right-to-use resource library materials. Payments ranging from \$579 to \$638 are due in monthly installments through April 2026. Total intangible right-to-use assets acquired under this agreement are \$20,582.

The County entered into a subscription arrangement on July 1, 2024, for the right-to-use resource library materials. Payments ranging from \$1,140 to \$1,208 are due in monthly installments through June 2026. Total intangible right-to-use assets acquired under this agreement are \$26,862.

The County entered into a subscription arrangement on October 1, 2023, for the right-to-use Microsoft licensing software. Payments of \$325,617 are due in six annual installments. Total intangible right-to-use assets acquired under this agreement are \$1,757,859.

The County entered into a subscription arrangement on January 1, 2021, for the right-to-use eLearning resources. Payments ranging from \$14,303 to \$16,241 are due in five annual installments. Total intangible right-to-use assets acquired under this agreement are \$46,402.

The County entered into a subscription arrangement on January 1, 2024, for the right-to-use eLearning resources. Payments ranging from \$5,545 to \$6,114 are due in six biannual installments. Total intangible right-to-use assets acquired under this agreement are \$32,770.

The County entered into a subscription arrangement on January 1, 2024, for the right-to-use land information software. Payments ranging from \$45,675 to \$48,457 are due in three annual installments. Total intangible right-to-use assets acquired under this agreement are \$134,415.

Remaining obligations associated with these subscriptions are as follows:

<b>Year Ended</b> <b>December 31</b>	<b>Governmental Activities</b>		<b>Business-type Activities</b>	
	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>
2025	\$ 301,202	\$ 49,578	72,690	\$ 9,889
2026	297,797	36,037	55,706	6,562
2027	252,692	22,884	45,885	4,155
2028	263,886	11,690	47,917	2,124
Total	<u>\$ 1,115,577</u>	<u>\$ 120,189</u>	<u>\$ 222,198</u>	<u>\$ 22,730</u>

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

**December 31, 2024**

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**NOTE 9 – LESSOR DISCLOSURES**

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In accordance with GASB Statement No. 87, *Leases*, the County's lessor activity is as follows:

The County entered into a lease arrangement on June 1, 2009, to lease 9,330 square feet of office space. Payments ranging from \$15,657 to \$19,834 are due to the County in monthly installments through December 2030. The lease agreement is noncancelable and maintains an interest rate of 1.30%. During 2024, the County collected \$181,468 and recognized a \$181,468 reduction in the related deferred inflow of resources. The remaining lease receivable and offsetting deferred inflow of resource for this agreement is \$1,275,460 as of December 31, 2024.

The County entered into a lease arrangement on February 26, 2008, to lease shoreline for the fleeting and mooring of barges on the Mississippi River. Payments ranging from \$1,875 to \$2,015 are due to the County in monthly installments through June 2028. The lease agreement is noncancelable and maintains an interest rate of 1.30%. During 2024, the County collected \$22,945 and recognized a \$22,945 reduction in the related deferred inflow of resources. The remaining lease receivable and offsetting deferred inflow of resource for this agreement is \$82,697 as of December 31, 2024.

The County entered into a lease arrangement on June 1, 1997, to lease cell tower property. Payments ranging from \$762 to \$1,228 are due to the County in monthly installments through June 2047. The lease agreement is noncancelable and maintains an interest rate of 1.80%. During 2024, the County collected \$5,895 and recognized a \$5,895 reduction in the related deferred inflow of resources. The remaining lease receivable and offsetting deferred inflow of resource for this agreement is \$228,590 as of December 31, 2024.

The County entered into a lease arrangement on March 1, 2023, to lease farmland in West Salem. The lease agreement maintains an interest rate of 4.45%. During 2024, the County sold a portion of the leased farmland reducing the lease receivable and offsetting deferred inflow of resources by \$42,481. During 2024, the County collected \$37,290 and recognized a \$37,290 reduction in the related deferred inflow of resources. Payments of \$20,000 are due to the County in biannual installments during 2025. The remaining lease receivable and offsetting deferred inflow of resource for this agreement is \$38,781 as of December 31, 2024.

Remaining amounts to be received associated with these leases are as follows:

<b>Year Ended December 31</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>
	<b>Lease Revenue</b>	<b>Lease Revenue</b>
2025	\$ 251,883	\$ 6,002
2026	222,085	6,111
2027	231,372	6,727
2028	228,847	7,359
2029	226,408	7,493
2030-2034	236,343	42,384
2035-2039	-	52,445
2040-2044	-	64,060
2045-2047	-	36,009
Total	<u>\$ 1,396,938</u>	<u>\$ 228,590</u>

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

**December 31, 2024**

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**NOTE 10 – 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/amortization 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 – Consists of 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 Activities</b>	<b>Business-type Activities</b>
Net investment in capital assets		
Capital Assets, Net of Accumulated Depreciation/Amortization	174,550,206	\$ 34,403,482
Less Outstanding Long-term Debt	(36,764,134)	(24,947,389)
Plus Unspent Debt Proceeds	-	8,000,000
Less Lease Liability	(982,947)	-
Less Subscription Liability	(1,115,577)	(222,198)
Plus Noncapital Related Long-term Debt	-	720,624
Less Other Capital Related Liabilities	(693,498)	(951,324)
Total net investment of capital assets	<u>134,994,050</u>	<u>17,003,195</u>
Restricted		
For elderly programs	234,103	-
For land records	145,539	-
For business fund	9,098,140	-
For human service programs	2,073,929	-
For health programs	144,179	-
For environmental programs	157,268	-
For library programs	654,956	-
For urban transportation	223,356	-
For special jail assessments	139,545	-
For opioid settlement	7,225,247	-
For other purposes	46,720	-
Total restricted	<u>20,142,982</u>	<u>-</u>
Unrestricted	<u>75,745,822</u>	<u>32,199,977</u>
Total Net Position	<u><u>\$ 230,882,854</u></u>	<u><u>\$ 49,203,172</u></u>

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

**December 31, 2024**

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**NOTE 10 – NET POSITION / FUND BALANCE (CONTINUED)**

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**Fund Statements**

Governmental fund balance is reported on the fund financial statements 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 the following: 1) a formal action of resolution by the County Board of Supervisors. 2) All remaining positive spendable amounts in governmental funds, other than the General Fund, that are neither restricted nor assigned. 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. The Board of Supervisors has adopted a fund balance policy authorizing the Executive Committee to assign amounts for a specific purpose. 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 54.8 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, 2024**

**NOTE 10 – NET POSITION / FUND BALANCE (CONTINUED)**

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

	<b>General Fund</b>	<b>Human Services Fund</b>	<b>Business Fund</b>	<b>Debt Service Fund</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>FUND BALANCES</b>						
Nonspendable:						
Delinquent property taxes	\$ 1,791,495	\$ -	\$ -	\$ -	\$ -	\$ 1,791,495
Advances	402,503	-	-	-	-	402,503
Inventory and prepayments	533,681	9,261	-	-	73,913	616,855
Total Nonspendable:	2,727,679	9,261	-	-	73,913	2,810,853
Restricted for:						
Post-closure costs	-	-	-	-	470,889	470,889
Land record assessments	-	-	-	-	145,539	145,539
Special jail assessments	-	-	-	-	139,545	139,545
WREA Consortium	-	2,022,602	-	-	-	2,022,602
SMRT	-	-	33,322	-	-	33,322
Economic Development (overspend)	-	-	(3,453)	-	-	(3,453)
Library	-	-	-	-	652,337	652,337
Metropolitan planning	223,356	-	-	-	-	223,356
Dog licenses	-	-	-	-	1,000	1,000
Elderly programs	-	53,244	-	-	180,859	234,103
UW Extension programs	18,306	-	-	-	-	18,306
Debt service	-	-	-	46,031	-	46,031
Settlement proceeds	27,414	-	-	-	2,343,980	2,371,394
Unspent donations	-	51,327	-	-	146,798	198,125
Total Restricted:	269,076	2,127,173	29,869	46,031	4,080,947	6,553,096
Committed for:						
Economic Development	-	-	1,267,977	-	-	1,267,977
Neshonoc improvements	41,980	-	-	-	-	41,980
Lakeview capital	695,041	-	-	-	-	695,041
Elderly programs	-	1,574,037	-	-	-	1,574,037
Human service programs	-	15,038,357	-	-	-	15,038,357
Parks	38,803	-	-	-	-	38,803
Health programs	-	-	-	-	3,925,807	3,925,807
Harbor Commission	173,102	-	-	-	-	173,102
Neighborhood Revitalization	291,419	-	-	-	-	291,419
ARPA	3,812,072	-	-	-	-	3,812,072
Dog Park	1,744	-	-	-	-	1,744
Total Committed:	5,054,161	16,612,394	1,267,977	-	3,925,807	26,860,339
Assigned for:						
Subsequent year budget items	3,818,840	-	-	-	-	3,818,840
Carryforward projects	2,239,742	-	-	-	-	2,239,742
Subsequent year purchase orders	13,115	-	-	-	-	13,115
Total Assigned:	6,071,697	-	-	-	-	6,071,697
Unassigned	24,291,590	-	-	-	-	24,291,590
	<u>\$ 38,414,203</u>	<u>\$ 18,748,828</u>	<u>\$ 1,297,846</u>	<u>\$ 46,031</u>	<u>\$ 8,080,667</u>	<u>\$ 66,587,575</u>

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

**December 31, 2024**

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**NOTE 11 – 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, expected to work at least 1,200 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.

ETF issued a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

**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 occupations and 62 for elected officials and executive service retirement plan participants, if hired on or before 12/31/2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Final average earnings is the average of the participant's three highest annual earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee’s contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at or after age 55 (50 for protective occupations) and receive an actuarially-reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

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.



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

**December 31, 2024**

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**NOTE 11 – EMPLOYEES’ RETIREMENT SYSTEM (CONTINUED)**

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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>
2014	4.7%	25.0%
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0
2021	5.1	13.0
2022	7.4	15.0
2023	1.6	(21.0)

**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, Executives and Elected Officials. Starting on January 1, 2016, the Executives and Elected Officials category was merged into the General Employee category. 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 \$3,777,058 in contributions from the County and \$282,196 in contributions from MVHS.

Contribution rates for the plan year reported as of December 31, 2024 are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (including teachers, executives, and elected officials)	6.80%	6.80%
Protective with Social Security	6.80%	13.20%
Protective without Social Security	6.80%	18.10%

**Pension Liabilities, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At December 31, 2024, La Crosse County reported a liability of \$4,331,478 for its proportionate share of the net pension liability and MVHS reported \$323,619 for its proportionate share. The net pension liability was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022 rolled forward to December 31, 2023. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. La Crosse County’s and MVHS’s proportions of the net pension liability were based on their share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2024, La Crosse County’s proportion was 0.29132775%, which was a decrease of 0.00726137% from its proportion reported as of December 31, 2023. MVHS’s proportion was 0.02176606%, which was a decrease of 0.00095682% from its proportion reported as of December 31, 2023.

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

**December 31, 2024**

**NOTE 11 – EMPLOYEES’ RETIREMENT SYSTEM (CONTINUED)**

For the year ended December 31, 2024, La Crosse County recognized pension expense of \$2,710,181 and MVHS recognized pension expense of \$182,672.

At December 31, 2024, La Crosse County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>La Crosse County</b>		<b>MVHS</b>	
	<b><u>Deferred Outflows of Resources</u></b>	<b><u>Deferred Inflows of Resources</u></b>	<b><u>Deferred Outflows of Resources</u></b>	<b><u>Deferred Inflows of Resources</u></b>
Differences between expected and actual experience	\$ 17,236,312	\$ 22,759,397	\$ 1,532,994	\$ 2,100,665
Net differences between projected and actual earnings on pension plan investments	14,667,164	24,076	1,579,171	-
Changes in assumptions	1,765,803	-	263,220	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	174,346	8,966	16,822	1,025
Employer contributions subsequent to the measurement date	4,091,521	-	303,554	-
<b>Total</b>	<b>\$ 37,935,146</b>	<b>\$ 22,792,439</b>	<b>\$ 3,695,761</b>	<b>\$ 2,101,690</b>

The \$4,091,521 for the County and \$303,554 for MVHS reported as deferred outflows of resources related to pension resulting from the County’s and MVHS’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, 2025 in the respective entity. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	<b>La Crosse County</b>	<b>MVHS</b>
<b><u>Year ended</u></b>	<b><u>Net Deferred</u></b>	<b><u>Net Deferred</u></b>
<b><u>December 31:</u></b>	<b><u>Outflows/(Inflows)</u></b>	<b><u>Outflows/(Inflows)</u></b>
2025	\$ 2,284,903	\$ 266,823
2026	2,400,523	280,324
2027	9,153,640	1,068,928
2028	(2,787,880)	(325,558)

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

**December 31, 2024**

**NOTE 11 – EMPLOYEES’ RETIREMENT SYSTEM (CONTINUED)**

**Actuarial Assumptions**

The total pension liability in the December 31, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2022
Measurement Date of Net Pension Liability (Asset)	December 31, 2023
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate:	6.8%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table
Post-retirement Adjustments*	1.7%

\* No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate. Starting with 2015, this item includes the impact of known Market Recognition Account deferred gains/losses on the liability for dividend payments.

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The total pension liability for December 31, 2023 is based upon a roll-forward of the liability calculated from the December 31, 2022 actuarial valuation.

*Long-term expected real rate of return.* 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 geometric real rates of return for each major asset class are summarized in the following table:

<b>Asset Allocation Targets and Expected Returns<sup>1</sup></b>			
<b>As of December 31, 2023</b>			
<u>Core Fund Asset Class</u>	<u>Asset Allocation %</u>	<u>Long-Term Expected Nominal Rate of Return %</u>	<u>Long-Term Expected Real Rate of Return %<sup>2</sup></u>
Public Equity	40%	7.3%	4.5%
Public Fixed Income	27	5.8	3.0
Inflation Sensitive	19	4.4	1.7
Real Estate	8	5.8	3.0
Private Equity/Debt	18	9.6	6.7
Leverage <sup>3</sup>	(12)	3.7	1.0
Total Core Fund	<u>100%</u>	7.4%	4.6%
<u>Variable Fund Asset</u>			
U.S. Equities	70%	6.8%	4.0%
International Equities	30	7.6	4.8
Total Variable Fund	<u>100%</u>	7.3%	4.5%

<sup>1</sup> Asset allocations are managed within established ranges; target percentages may differ from actual monthly allocations.

<sup>2</sup> New England Pension Consultants Long Term U.S. CPI (Inflation) Forecast: 2.7%.

<sup>3</sup> The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. Currently, an asset allocation target of 12% policy leverage is used, subject to an allowable range of up to 20%.

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

**December 31, 2024**

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**NOTE 11 – EMPLOYEES’ RETIREMENT SYSTEM (CONTINUED)**

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*Single discount rate.* A single discount rate of 6.8% was used to measure the total pension liability for the current and prior year. This discount rate is based on the expected rate of return on pension plan investments of 6.8% and a municipal bond rate of 3.77% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index’s “20-year Municipal GO AA Index” as of December 31, 2023. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.). Because of the unique structure of WRS, the 6.8% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For the purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine the 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 municipal bond 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 and MVHS’s proportionate shares of the net pension liability (asset) to changes in the discount rate.* The following presents La Crosse County’s and MVHS’s proportionate shares of the net pension liability (asset) calculated using the discount rate of 6.8%, as well as what La Crosse County’s and MVHS’s proportionate shares of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.80%) or 1-percentage-point higher (7.80%) than the current rate:

	<b>1% Decrease to Discount Rate (5.80%)</b>	<b>Current Discount Rate (6.80%)</b>	<b>1% Increase To Discount Rate (7.80%)</b>
La Crosse County’s proportionate share of the net pension liability (asset)	\$41,865,832	\$4,331,478	(\$21,932,896)
MVHS’s proportionate share of the net pension liability (asset)	3,127,934	323,619	(1,638,679)

*Pension plan fiduciary net position.* Detailed information about the pension plan’s fiduciary net position is available in separately issued financial statements at <https://ctf.wi.gov/about-ctf/reports-and-studies/financial-reports-and-statements>.

At December 31, 2024, La Crosse County reported a payable to the pension plan of \$667,721, which represents contractually required contributions outstanding as of the end of the year.

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**NOTE 12 – OTHER POST-EMPLOYMENT BENEFITS – OPEB**

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***General Information about the OPEB Plan***

**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. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75. The plan does not issue a publicly available financial report.

All employees are eligible based on the following criteria: (1) the employee is a member of the health plan at the time of retirement; and (2) the employee is under the age of Medicare-eligibility.

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

**December 31, 2024**

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

**Benefits Provided**

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 at retirement as a cash payment into a trust account with a third-party provider. These monies may be used for medical expenses until their exhaustion. The County's group health insurance plan provides coverage to active employees and retirees at blended premium rates. This results in an other post-employment benefit (OPEB) for the retirees, commonly referred to as an implicit rate subsidy.

**Employees Covered by Benefit Terms**

At December 31, 2024, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving	13
Active plan members	<u>754</u>
Total plan members	767

**Total OPEB Liability**

The County's total OPEB liability of \$1,109,384 was measured as of December 31, 2023, and was determined by an actuarial valuation as of December 31, 2023.

**Actuarial Assumptions and Other Inputs**

The total OPEB liability in the actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Valuation Date:	December 31, 2023
Measurement Date:	December 31, 2023
Actuarial Cost Method:	Entry Age Normal (level percent of salary)
Medical Care Trend:	7.0% decreasing to 6.50%, then decreasing by 0.10% per year down to 4.50%, and level thereafter
Discount Rate:*	4.00%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 4.8%
Mortality:	2020 Wisconsin Retirement System Experience Tables
Retirees' share of benefit-related costs:	
Monthly medical premium	100% cost
Yearly age increase	3.25 – 4.00%

\* Implicit in this rate is an assumed rate of inflation of 2.50%

The discount rate was updated to 4.00% based on the S&P Municipal Bond 20 Year High Grade Index.

Actuarial assumptions are based upon an experience study conducted in 2021 using Wisconsin Retirement System (WRS) experience from 2018 – 2020.

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

**December 31, 2024**

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

*Changes in the OPEB Liability*

	<u>Total OPEB Liability</u>
Beginning Balance	\$ 1,900,893
Changes for the year:	
Service Cost	114,765
Interest	80,348
Changes of benefit terms	-
Differences between expected and actual experience	(305,002)
Changes of assumptions or other input	(546,135)
Benefit payments	(135,485)
Net Changes	(791,509)
Ending Balance	<u>\$ 1,109,384</u>

Changes of assumptions and other inputs reflect a change in the discount rate from 4.25% in 2022 to 4.00% in 2023.

*Sensitivity of the total OPEB liability to changes in the discount rate.* The following presents the total OPEB liability of La Crosse County calculated using the discount rate of 4.00%, as well as what the County's OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.00%) or 1-percentage-point higher (5.00%) than the current rate:

	<b>1% Decrease (3.00%)</b>	<b>Current Rate (4.00%)</b>	<b>1% Increase (5.00%)</b>
Total OPEB liability	\$1,182,158	\$1,109,384	\$1,040,685

*Sensitivity of the total OPEB liability to changes in the healthcare cost trend rate.* The following presents the total OPEB liability of La Crosse County calculated using the healthcare cost trend rate of 7.00% decreasing to 4.50%, as well as what the County's OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point lower (6.00% decreasing to 3.50%) or 1-percentage-point higher (8.00% decreasing to 5.50%) than the current rate:

	<b>1% Decrease (6.00% decreasing to 3.50%)</b>	<b>Current Rate (7.00% decreasing to 4.50%)</b>	<b>1% Increase (8.00% decreasing to 5.50%)</b>
Total OPEB liability	\$1,035,924	\$1,109,384	\$1,193,762

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

**December 31, 2024**

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

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***OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB***

For the year ended December 31, 2024, the County recognized OPEB expense of (\$344,009). At December 31, the County reported deferred inflows of resources related to OPEB from the following sources:

	<b><u>Deferred Outflows of Resources</u></b>	<b><u>Deferred Inflows of Resources</u></b>
Differences between expected and actual experience	\$ -	\$ 1,247,199
Changes in assumptions	50,151	1,504,673
Employer contributions subsequent to the measurement date	419,463	-
	<hr/>	<hr/>
<b>Total</b>	<b><u>\$ 469,614</u></b>	<b><u>\$ 2,751,872</u></b>

\$419,463 reported as deferred outflows related to OPEB resulting from the County's contributions subsequent to the measurement date will be recognize as a reduction of the net OPEB liability in the year ended December 31, 2025. Other as deferred outflows and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<b><u>Year ended</u></b>	<b><u>Net Amount</u></b>
<b><u>December 31:</u></b>	
2025	\$ (119,659)
2026	\$ (539,122)
2027	\$ (539,119)
2028	\$ (522,134)
2029	\$ (295,027)
Thereafter	\$ (267,197)

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

**December 31, 2024**

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**NOTE 13 – 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 Funds 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 \$185,000 plus an additional aggregate retention of \$90,000 per specific loss and \$16,601,519 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 Payable January 1</b>	<b>Claims and Changes in Estimates</b>	<b>Claim Payments</b>	<b>Claims Payable December 31</b>
2023	\$ 1,527,539	\$ 13,257,165	(13,082,431)	\$ 1,702,273
2024	1,702,273	15,355,406	(15,317,016)	1,740,663

The claims liabilities of \$1,740,663 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 \$1,000,000 per occurrence. Each fund is billed based upon actual claims paid to employees and administrative expenses incurred.

	<b>Claims Payable January 1</b>	<b>Claims and Changes in Estimates</b>	<b>Claim Payments</b>	<b>Claims Payable December 31</b>
2023	\$ 424,041	\$ 245,541	(349,953)	\$ 319,629
2024	319,629	352,746	(356,497)	315,878

The claims liabilities of \$315,878 reported above at December 31, are based upon the requirements of GASB standards, which require that a liability for claims be reported if information prior to the issuance of the financial statements indicate that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The County expects that all claims payable will be paid within the next year.

**Liability Self-Insurance Fund**

The County is one of 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.



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

**December 31, 2024**

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

The County pays annual premiums to WMMIC for its general insurance coverage and establishes a self-insured retention deposit for the payment of small claims. The self-insurance retention deposit provides coverage for up to a maximum of \$300,000 for each claim, with an annual aggregate of \$975,000. WMMIC provides the coverage for claims in excess of these amounts up to a maximum of \$15 million per occurrence, \$33 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	3.58%
City of Madison	13.18
Waukesha County	9.14
Brown County	7.70
Dane County	9.45
Outagamie County	6.06
Manitowoc County	5.15
Kenosha County	6.49
City of Eau Claire	3.02
Chippewa County	3.13
La Crosse County	4.03
City of La Crosse	1.83
Dodge County	3.84
St. Croix County	3.08
Rock County	5.78
Walworth County	5.54
Jefferson County	3.05
Marathon County	<u>5.95</u>
<b>Total</b>	<u><u>100.00%</u></u>

The County utilizes the Liability Self-Insurance Fund to account for this activity, and claims incurred during years when the County did not maintain general liability insurance coverage. The claims liability of \$951,743 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 Payable January 1</u>	<u>Claims and Changes in Estimates</u>	<u>Claim Payments</u>	<u>Claims Payable December 31</u>
2023	\$ 804,456	\$ 271,680	(182,607)	\$ 893,529
2024	893,529	295,707	(237,493)	951,743

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 \$744,580.

The County's equity share is recorded in these financial statements.

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

**December 31, 2024**

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**NOTE 14 – 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 elderly and 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**

MVHS 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 elderly and 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/amortization expense on the equipment and facilities. The agreement commenced on July 1, 2009 and will continue until terminated at any time by unanimous agreement of the then-current members.

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 \$1,871,515 in member assessments and has an outstanding payable to MVHS of \$158,920.

**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 11.

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

**December 31, 2024**

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**NOTE 15 – LANDFILL CLOSURE AND POST-CLOSURE 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 post-closure care costs that will be incurred near or after the date the landfill no longer accepts waste. The recognition of these landfill closure and post-closure care costs is based on the amount of the landfills used during the year. At present, it is estimated that the new landfill is 78.2% filled, the demolition landfill was closed in 2008, and the ash monofill landfill was closed in 2024. Following the extension of a Waste to Energy contract and plan modification, the new landfill is currently expected to last until 2033. The estimated liability for landfill closure and post-closure care costs and total future estimated costs as of December 31 is as follows:

Total estimated costs for construction, closure, and post-closure care	\$ 11,606,552
Estimated costs expensed through December 31	<u>(9,334,977)</u>
<b>Estimated costs of construction, closure, and post-closure care to be recognized in future years</b>	<b><u>\$ 2,271,575</u></b>

The estimated total current cost of the landfill construction, closure and post-closure care of \$9,334,977 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 post-closure 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 post-closure care. The County is in compliance with these requirements, and at December 31 investments of \$9,816,547 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 Cash and Investments.” It is anticipated that future inflation costs will be financed in part from income on investments. The remaining portion of anticipated future inflation costs (including inadequate income on investments, 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 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 post-closure care costs has a balance of \$313,621 as of December 31. The estimated total current cost of the landfill post-closure 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 post-closure 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 post-closure care. The County is in compliance with these requirements, and at December 31 investments of \$495,857 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 Cash and Investments.” It is anticipated that future inflation costs will be financed in part from income on investments held by the trustee. The remaining portion of anticipated future inflation costs (including inadequate income 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, 2024**

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**NOTE 16 – 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 17 – COMMITMENTS, CONTINGENCIES AND SUBSEQUENT EVENTS**

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There are known claims 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.

In September 2023, the County Board approved a remodel and financing plan for the Hillview Health Care Center into a multi-use facility. The new vision for Hillview will contain a 35-bed community based residential facility, an intergenerational center, a 4-bed crisis stabilization unit, and renovations to the existing skilled nursing facilities. The project is estimated to cost \$19.6 million, financed with \$12 million from the American Rescue Plan Act funds and \$8 million from general obligation bonds with payments to be made from revenues generated by the Hillview Health Care Center. The Hillview Health Care Center remodel project is ongoing with an estimated completion date in 2026.

In December of 2019, La Crosse County entered into an exclusive purchase option with the Village of West Salem whereby the Village could exercise an option to purchase land at a rate of \$25,000 per acre. During October 2024, the County Board approved the sale of ten acres in the Lakeview Business Park in West Salem to the Village of West Salem for \$250,000. Closing for this sale took place in January 2025, with proceeds from the sale deposited in the General Fund.

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**NOTE 18 – 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 elderly and 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.

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	\$ 795,425
Additional rent for utilities, insurance, repairs and other facility related items	262,030
Personnel and related benefits	7,520,746

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 \$1,871,515 in member assessments and has an outstanding payable to MVHS of \$158,920.

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

**December 31, 2024**

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**NOTE 19 – CHANGE TO OR WITHIN THE REPORTING ENTITY**

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During the current year, the Hillview Facility fund was reclassified from a nonmajor enterprise fund to a major enterprise fund due to bonding for the ongoing Hillview Facility remodel project. This change was due to meeting the major fund criteria outlined in GASB 34 *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*.

	Reporting Units Affected by Adjustments of Beginning Balances		
	Funds		
	Hillview Facility	Nonmajor Enterprise	Total Enterprise Funds
Net position, as previously reported	\$ -	\$ 10,076,477	\$ 32,900,259
Change from nonmajor to major fund	245,542	(245,542)	-
Net position, as adjusted	<u>\$ 245,542</u>	<u>\$ 9,830,935</u>	<u>\$ 32,900,259</u>

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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. 102, Certain Risk Disclosures*

*Statement No. 103, Financial Reporting Model Improvements*

*Statement No. 104, Disclosure of Certain Capital Assets*

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**  
Exceptional services. Extraordinary place.

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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, 2024**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<b>REVENUES</b>				
Taxes	\$ 22,455,352	\$ 23,188,732	\$ 24,303,116	\$ 1,114,384
Intergovernmental revenues	8,856,996	8,902,007	9,046,735	144,728
Licenses and permits	334,000	334,000	316,666	(17,334)
Fines, forfeits and penalties	205,000	205,000	204,368	(632)
Public charges for services	2,744,722	2,744,722	2,752,653	7,931
Intergovernmental charges for services	2,891,487	2,891,487	2,876,170	(15,317)
Investment income	2,500,000	2,500,000	4,433,686	1,933,686
Miscellaneous revenues	374,909	418,552	526,241	107,689
Total revenues	<u>40,362,466</u>	<u>41,184,500</u>	<u>44,459,635</u>	<u>3,275,135</u>
<b>EXPENDITURES</b>				
Current:				
General government	14,611,264	14,666,416	14,293,422	372,994
Public safety	18,952,073	19,065,194	18,432,776	632,418
Health and human services	2,501,300	2,599,644	2,528,654	70,990
Culture, recreation and education	1,633,496	1,816,022	1,648,337	167,685
Conservation and development	3,338,029	3,644,717	3,014,479	630,238
Miscellaneous	196,390	1,012,687	521,467	491,220
Capital outlay	<u>1,338,000</u>	<u>5,476,287</u>	<u>3,867,123</u>	<u>1,609,164</u>
Total expenditures	<u>42,570,552</u>	<u>48,280,967</u>	<u>44,306,258</u>	<u>3,974,709</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,208,086)</u>	<u>(7,096,467)</u>	<u>153,377</u>	<u>7,249,844</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	49,000	49,000	1,201,932	1,152,932
Leases issued	-	462,317	462,317	-
Subscription issued	-	55,451	55,452	1
Transfers in	-	13,772,676	13,772,676	-
Transfers out	<u>(2,048,750)</u>	<u>(10,637,175)</u>	<u>(10,618,425)</u>	<u>18,750</u>
Total other financing sources (uses)	<u>(1,999,750)</u>	<u>3,702,269</u>	<u>4,873,952</u>	<u>1,171,683</u>
Net change in fund balance *	<u>\$ (4,207,836)</u>	<u>\$ (3,394,198)</u>	<u>5,027,329</u>	<u>\$ 8,421,527</u>
<b>FUND BALANCE, BEGINNING</b>			<u>33,386,874</u>	
<b>FUND BALANCE, ENDING</b>			<u>\$ 38,414,203</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**  
**HUMAN SERVICES FUND**

**Year Ended December 31, 2024**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget</b>
<b>REVENUES</b>				
Taxes	\$ 11,189,924	\$ 11,189,924	\$ 11,189,924	\$ -
Intergovernmental revenues	31,647,876	36,306,416	35,675,525	(630,891)
Public charges for services	12,305,044	11,055,045	9,642,306	(1,412,739)
Intergovernmental charges for services	2,270,406	2,470,406	2,091,455	(378,951)
Miscellaneous revenues	234,130	273,069	222,848	(50,221)
Total revenues	57,647,380	61,294,860	58,822,058	(2,472,802)
<b>EXPENDITURES</b>				
Public safety	1,862,554	1,862,554	1,452,222	410,332
Health and human services	56,517,297	60,429,904	58,925,832	1,504,072
Capital outlay	-	-	55,200	(55,200)
Total expenditures	58,379,851	62,292,458	60,433,254	1,859,204
Excess (deficiency) of revenues over (under) expenditures	(732,471)	(997,598)	(1,611,196)	(613,598)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(1,000,000)	(1,000,000)	(1,000,000)	-
Total other financing sources (uses)	(1,000,000)	(1,000,000)	(1,000,000)	-
Net change in fund balance *	\$ (1,732,471)	\$ (1,997,598)	(2,611,196)	\$ (613,598)
<b>FUND BALANCE, BEGINNING</b>			21,360,024	
<b>FUND BALANCE, ENDING</b>			\$ 18,748,828	

\*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, 2024**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<b>REVENUES</b>				
Intergovernmental revenues	\$ 1,909,538	\$ 1,909,538	\$ 1,481,654	\$ (427,884)
Investment income	3,224	3,224	3,588	364
Miscellaneous revenues	338,517	338,517	359,307	20,790
	<u>2,251,279</u>	<u>2,251,279</u>	<u>1,844,549</u>	<u>(406,730)</u>
<b>EXPENDITURES</b>				
Conservation and development	2,146,208	2,146,208	1,831,553	314,655
Debt service	120,300	120,300	120,300	-
Capital Outlay	250,000	250,000	143,999	106,001
	<u>2,516,508</u>	<u>2,516,508</u>	<u>2,095,852</u>	<u>420,656</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(265,229)</u>	<u>(265,229)</u>	<u>(251,303)</u>	<u>13,926</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers in	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>
Total other financing sources	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>
Net change in fund balance *	<u>\$ (235,229)</u>	<u>\$ (235,229)</u>	<u>(221,303)</u>	<u>\$ 13,926</u>
<b>FUND BALANCE, BEGINNING</b>			<u>1,519,149</u>	
<b>FUND BALANCE, ENDING</b>			<u>\$ 1,297,846</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**  
**AMERICAN RESCUE PLAN ACT FUND**

**Year Ended December 31, 2024**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Intergovernmental revenues	\$ 13,132,583	\$ 18,356,907	\$ 18,354,582	\$ (2,325)
Investment income	-	-	973,150	973,150
Total revenues	<u>13,132,583</u>	<u>18,356,907</u>	<u>19,327,732</u>	<u>970,825</u>
<b>EXPENDITURES</b>				
General government	13,132,583	9,004	22,249	(13,245)
Health and human services	-	8,145	8,145	-
Conservation and Development	-	2,316,548	2,314,223	2,325
Total expenditures	<u>13,132,583</u>	<u>2,333,697</u>	<u>2,344,617</u>	<u>(10,920)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>16,023,210</u>	<u>16,983,115</u>	<u>959,905</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>-</u>	<u>(17,735,483)</u>	<u>(17,735,483)</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>(17,735,483)</u>	<u>(17,735,483)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (1,712,273)</u>	<u>(752,368)</u>	<u>\$ 959,905</u>
<b>FUND BALANCE, BEGINNING</b>			<u>752,368</u>	
<b>FUND BALANCE, ENDING</b>			<u>\$ -</u>	

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

**LA CROSSE COUNTY, WISCONSIN**  
**SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS**

	2018	2019	2020	2021	2022	2023	2024
Beginning Balance	\$ 3,954,571	\$ 4,214,008	\$ 4,468,436	\$ 2,674,542	\$ 3,021,393	\$ 2,136,836	\$ 1,900,893
Service Cost	327,164	327,164	303,329	180,544	199,270	155,059	114,765
Interest	140,492	151,960	180,135	76,032	70,223	44,287	80,348
Changes of benefit terms	-	-	-	-	-	-	-
Differences between expected and actual experience	-	-	(1,012,005)	-	(673,781)	(145,906)	(305,002)
Changes of assumptions or other input	-	(152,916)	(1,031,916)	90,275	(480,269)	(289,383)	(546,135)
Benefit payments	(208,219)	(71,780)	(233,437)	-	-	-	(135,485)
Net change in total OPEB liability	259,437	254,428	(1,793,894)	346,851	(884,557)	(235,943)	(791,509)
Ending Balance	\$ 4,214,008	\$ 4,468,436	\$ 2,674,542	\$ 3,021,393	\$ 2,136,836	\$ 1,900,893	\$ 1,109,384
Covered employee payroll	\$ 50,533,288	\$ 50,533,288	\$ 40,156,604	\$ 40,156,604	\$ 52,106,549	\$ 52,106,549	\$ 54,658,456
Total OPEB liability as a percentage of covered employee payroll	8.34%	8.84%	6.66%	7.52%	4.10%	3.65%	2.03%

See accompanying notes to required supplementary information.

**LA CROSSE COUNTY, WISCONSIN**  
**SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET) (COUNTY/COMPONENT UNIT)**  
**WISCONSIN RETIREMENT SYSTEM**  
 Last 10 Fiscal Years\*

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
La Crosse County's proportion of the net pension liability (asset)										
Proportionate share of the net pension liability (asset)	\$ (7,889,198)	\$ 5,264,281	\$ 2,696,029	\$ (9,845,123)	\$ 11,687,861	\$ (10,340,841)	\$ (19,505,603)	\$ (24,558,710)	\$ 15,818,367	\$ 4,331,478
Covered payroll, as restated	\$ 43,309,654	\$ 44,717,428	\$ 46,189,166	\$ 46,244,846	\$ 46,040,434	\$ 46,066,304	\$ 47,610,190	\$ 46,978,345	\$ 47,927,367	\$ 50,789,372
Proportionate share of the net pension liability (asset) as a percentage of covered payroll	-18.22%	11.77%	5.84%	-21.29%	25.39%	-22.45%	-40.97%	-52.28%	33.00%	8.53%
Plan fiduciary net position as a percentage of the total pension liability (asset)	102.74%	98.2%	99.12%	102.93%	96.45%	102.96%	105.26%	106.02%	95.72%	98.85%
MVHS's proportion of the net pension liability (asset)										
Proportionate share of the net pension liability (asset)	\$ (1,045,538)	\$ 612,499	\$ 265,306	\$ (809,475)	\$ 921,654	\$ (810,722)	\$ (1,581,567)	\$ (1,925,611)	\$ 1,203,791	\$ 323,619
Covered payroll, as restated	\$ 5,739,733	\$ 5,282,985	\$ 4,686,879	\$ 4,034,191	\$ 3,910,164	\$ 3,906,641	\$ 4,069,244	\$ 4,021,141	\$ 4,028,185	\$ 4,149,941
Proportionate share of the net pension liability (asset) as a percentage of covered payroll	-18.22%	11.59%	5.66%	-20.07%	23.57%	-20.75%	-38.87%	-47.89%	29.88%	7.80%
Plan fiduciary net position as a percentage of the total pension liability (asset)	102.74%	98.2%	99.12%	102.93%	96.45%	102.96%	105.26%	106.02%	95.72%	98.85%

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

See accompanying notes to required supplementary information.

**LA CROSSE COUNTY, WISCONSIN**  
**SCHEDULE OF EMPLOYER CONTRIBUTIONS (COUNTY/COMPONENT UNIT)**  
**WISCONSIN RETIREMENT SYSTEM**  
**Last 10 Fiscal Years\***

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>La Crosse County</b>										
Contractually required contributions	\$ 3,087,605	\$ 3,143,443	\$ 3,336,439	\$ 3,322,285	\$ 3,263,840	\$ 3,387,578	\$ 3,461,705	\$ 3,440,592	\$ 3,777,058	\$ 4,091,521
Contributions made in relation to the contractually required contributions	\$ 3,087,605	\$ 3,143,443	\$ 3,336,439	\$ 3,322,285	\$ 3,263,840	\$ 3,387,578	\$ 3,461,705	\$ 3,440,592	\$ 3,777,058	\$ 4,091,521
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll, as restated	\$ 44,719,387	\$ 46,189,166	\$ 47,513,296	\$ 47,703,368	\$ 47,860,693	\$ 49,411,797	\$ 48,818,059	\$ 49,912,170	\$ 52,692,429	\$ 55,100,104
Contributions as a percentage of covered payroll	6.90%	6.81%	7.02%	6.96%	6.82%	6.86%	7.09%	6.89%	7.17%	7.43%
<b>MV/HS</b>										
Contractually required contributions	\$ 359,243	\$ 309,334	\$ 274,325	\$ 261,981	\$ 255,885	\$ 274,674	\$ 271,427	\$ 261,832	\$ 282,196	\$ 303,554
Contributions made in relation to the contractually required contributions	\$ 359,243	\$ 309,334	\$ 274,325	\$ 261,981	\$ 255,885	\$ 274,674	\$ 271,427	\$ 261,832	\$ 282,196	\$ 303,554
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll, as restated	\$ 5,282,985	\$ 4,686,879	\$ 4,034,191	\$ 3,910,164	\$ 3,906,641	\$ 4,069,244	\$ 4,021,141	\$ 4,028,185	\$ 4,149,941	\$ 4,399,333
Contributions as a percentage of covered payroll	6.80%	6.60%	6.80%	6.70%	6.55%	6.75%	6.75%	6.50%	6.80%	6.90%

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

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

**December 31, 2024**

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

*Changes in assumptions:*

Based on a three-year experience study conducted in 2021 covering January 1, 2018 through December 31, 2020, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year ended December 31, 2021, including the following:

- Lowering the long-term expected rate of return from 7.0% to 6.8%
- Lowering the discount rate from 7.0% to 6.8%
- Lowering the price inflation rate from 2.5% to 2.4%
- Lowering the post-retirement adjustments from 1.9% to 1.7%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table



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

**December 31, 2024**

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**NOTE 2 – EMPLOYEES’ RETIREMENT SYSTEM (Continued)**

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Based on a three-year experience study conducted in 2018 covering January 1, 2015 through December 31, 2017, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-ended December 31, 2018, including the following:

- Lowering the long-term expected rate of return from 7.2% to 7.0%
- Lowering the discount rate from 7.2% to 7.0%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Lowering the post-retirement adjustments from 2.1% to 1.9%
- Mortality assumptions were changed to reflect updated trends by transitioning from the
- Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table

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**NOTE 3 – OTHER POST-EMPLOYMENT BENEFITS - OPEB**

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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 to the benefit terms.

*Changes in assumptions.* Actuarial assumptions are based upon a discount rate of 4.00 percent which is based upon all years of projected payments discounted at a municipal bond rate as of December 31, 2023. Assumptions are also based on an experience study conducted in 2021 using Wisconsin Retirement System (WRS) experience from 2018 – 2020.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

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**NOTE 4 – RESTATEMENT**

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During the year, the County identified an error in calculation of MVHS covered payroll related to the Wisconsin Retirement System. As a result, the portion of WRS covered payroll for La Crosse County and MVHS have been restated for 2015 through 2023. This restatement does not affect current-year revenues or expenditures but ensures accurate financial reporting in accordance with GASB 100.

## SUPPLEMENTARY INFORMATION

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**LA CROSSE COUNTY**  
Exceptional services. Extraordinary place.

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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, aging & disability resources, justice support, family & children's, and economic support. Funding is provided through state and federal grants, patient fees, intergovernmental charges, property taxes and donations.

**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, the development of the Lakeview Business Park, and the operations of the SMRT transportation program. Funding provided by state and federal grants, contributions, and principal and interest repayments on loans.

**American Rescue Plan Act Fund** – to account for the accumulation of resources and the payment of costs associated with the American Rescue Plan Act which was passed by the federal government on March 11, 2021 to respond to the COVID-19 public health emergency. Funding is provided through the American Rescue Plan Act.

**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.

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

**Year Ended December 31, 2024**

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget
TAXES				
General property taxes	\$ 5,231,374	\$ 5,964,754	\$ 5,981,538	\$ 16,784
Forest crop taxes	55,000	55,000	57,859	2,859
Interest on taxes	450,000	450,000	596,283	146,283
TIF repayment	118,978	118,978	118,978	-
County sales tax	16,600,000	16,600,000	17,548,458	948,458
Total taxes	22,455,352	23,188,732	24,303,116	1,114,384
INTERGOVERNMENTAL REVENUES				
State shared taxes	4,779,186	4,779,186	4,779,009	(177)
Utility tax from state	563,000	563,000	737,160	174,160
State aid - exempt computer	150,000	150,000	158,033	8,033
State aid - personal property	340,000	340,000	340,321	321
DNR aid in lieu of tax	40,000	40,000	54,153	14,153
DNR wildlife damage/claims program	13,000	13,000	36,673	23,673
Federal aid - law enforcement	21,499	21,499	31,236	9,737
State aid - emergency government	107,000	160,911	153,897	(7,014)
State aid - snowmobile	43,920	43,920	34,154	(9,766)
State aid - parks	-	-	1,850	1,850
State aid - land conservation	357,000	348,100	366,465	18,365
State aid - law enforcement	146,140	146,140	140,240	(5,900)
State aid - victim witness	124,367	124,367	129,729	5,362
State aid - courts	510,000	510,000	544,920	34,920
State aid - child support	1,283,570	1,283,570	1,190,781	(92,789)
State aid - zoning	30,000	30,000	13,778	(16,222)
State and federal aid - veterans	14,300	14,300	17,875	3,575
State and federal aid - MPO	334,014	334,014	316,461	(17,553)
Total intergovernmental revenues	8,856,996	8,902,007	9,046,735	144,728
LICENSES AND PERMITS				
Conservation license fees	100	100	66	(34)
Construction fees	35,000	35,000	29,800	(5,200)
Stormwater fees	6,000	6,000	12,373	6,373
Zoning fees	108,900	108,900	80,639	(28,261)
Cremation permits	184,000	184,000	193,788	9,788
Total licenses and permits	334,000	334,000	316,666	(17,334)
FINES, FORFEITS AND PENALTIES				
County ordinance fines	76,000	76,000	79,888	3,888
Penal fines for County	110,000	110,000	98,877	(11,123)
Dog license penalty	19,000	19,000	25,603	6,603
Total fines, forfeits and penalties	205,000	205,000	204,368	(632)

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

**Year Ended December 31, 2024**

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget
PUBLIC CHARGES FOR SERVICES				
General County fees	\$ 26,500	\$ 26,500	\$ 64,366	\$ 37,866
Consolidated court cost, fees and charges	321,500	321,500	246,053	(75,447)
Family court counsel fees	11,600	11,600	13,621	2,021
Mediation	41,950	41,950	28,512	(13,438)
Register of deeds fees	840,000	840,000	874,773	34,773
Medical examiner fees	39,100	39,100	36,304	(2,796)
Prisoners board revenue	259,100	259,100	195,178	(63,922)
Law enforcement fees	128,575	128,575	162,561	33,986
Public health revenue	15,460	15,460	12,738	(2,722)
Park revenue	790,040	790,040	785,303	(4,737)
Parking lot revenue	10,000	10,000	7,451	(2,549)
UW Extension fees	2,500	2,500	11,904	9,404
Non-metallic mining fees	43,500	43,500	46,682	3,182
La Crosse Area Planning Commission	58,717	58,717	52,900	(5,817)
Other public charges for services	156,180	156,180	214,307	58,127
Total public charges for services	2,744,722	2,744,722	2,752,653	7,931
INTERGOVERNMENTAL CHARGES FOR SERVICES				
Charges to other governments	99,400	99,400	55,817	(43,583)
Indirect cost revenue	2,760,087	2,760,087	2,782,132	22,045
Elections revenue	26,000	26,000	31,087	5,087
Refuge revenue	6,000	6,000	7,134	1,134
Total intergovernmental charges for services	2,891,487	2,891,487	2,876,170	(15,317)
INVESTMENT INCOME				
Investment income	2,500,000	2,500,000	4,433,686	1,933,686
Total investment income	2,500,000	2,500,000	4,433,686	1,933,686
MISCELLANEOUS REVENUES				
Rental income	302,845	302,845	273,333	(29,512)
Lease interest revenue	-	-	21,612	21,612
Insurance claims	10,500	10,500	47,931	37,431
Miscellaneous revenue	40,750	68,164	119,969	51,805
Donations	20,814	37,043	63,396	26,353
Total miscellaneous revenues	374,909	418,552	526,241	107,689
OTHER FINANCING SOURCES				
Sale of capital assets	49,000	49,000	1,201,932	1,152,932
Leases issued	-	462,317	462,317	-
Subscriptions issued	-	55,451	55,452	1
Transfer in	-	13,772,676	13,772,676	-
Total other financing sources	49,000	14,339,444	15,492,377	1,152,933
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 40,411,466	\$ 55,523,944	\$ 59,952,012	\$ 4,428,068

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

**Year Ended December 31, 2024**

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget
GENERAL GOVERNMENT				
Consolidated courts	\$ 2,497,870	\$ 2,525,870	\$ 2,376,806	\$ 149,064
Corporation counsel	596,686	596,686	612,014	(15,328)
County board	370,535	448,041	428,231	19,810
County clerk	223,035	223,035	211,436	11,599
Elections	225,018	225,018	219,168	5,850
Family court commissioner	159,266	159,266	136,963	22,303
Mediation	430,393	432,893	380,591	52,302
Register of deeds	486,390	486,390	486,804	(414)
County administrator	627,109	627,109	615,591	11,518
Insurance	366,770	366,770	514,509	(147,739)
Information technology	3,839,695	3,813,430	3,742,601	70,829
Finance	1,019,280	1,019,280	955,688	63,592
Human Resources	855,720	880,305	850,886	29,419
Retirees insurance	500,000	500,000	510,883	(10,883)
Unemployment compensation	10,000	10,000	10,019	(19)
External accounting and auditing	33,420	33,420	26,404	7,016
Treasurer	334,799	334,799	298,818	35,981
Section 125 administrative costs	12,000	12,000	11,387	613
District attorney	800,938	803,438	772,947	30,491
Medical examiner	497,297	437,670	411,339	26,331
County wellness programs	1,500	1,500	712	788
Administrative center	395,987	390,898	386,653	4,245
Property management	327,556	338,598	332,972	5,626
Total general government	14,611,264	14,666,416	14,293,422	372,994
PUBLIC SAFETY				
Emergency government	125,837	128,537	123,664	4,873
Central dispatch	2,982,521	2,982,521	2,826,770	155,751
SARA hazardous materials	97,710	98,510	79,013	19,497
Jail and court services	7,651,084	7,696,184	7,613,535	82,649
Law enforcement	6,758,072	6,806,788	6,462,716	344,072
Courthouse and law enforcement center	1,336,849	1,352,654	1,327,078	25,576
Total public safety	18,952,073	19,065,194	18,432,776	632,418

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

**Year Ended December 31, 2024**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget</b>
<b>HEALTH AND HUMAN SERVICES</b>				
Office building and detention center	\$ 579,638	\$ 579,638	\$ 608,898	\$ (29,260)
Child support	1,191,154	1,191,154	1,213,777	(22,623)
Victim-witness service	252,138	252,138	257,317	(5,179)
Residential house	500	500	59	441
Veterans service officer	436,352	453,293	365,066	88,227
Veterans relief	23,525	29,942	25,382	4,560
Veterans mentor program	3,643	3,643	3,615	28
Jeans' day donations	14,350	14,350	12,032	2,318
End homelessness collaborative	-	74,986	42,508	32,478
Total health and human services	2,501,300	2,599,644	2,528,654	70,990
<b>CULTURE, RECREATION AND EDUCATION</b>				
University extension	396,612	475,939	423,318	52,621
Historical society	25,000	25,000	25,000	-
Historical sites	1,000	3,920	1,376	2,544
Parks	1,210,884	1,311,163	1,198,643	112,520
Total culture, recreation and education	1,633,496	1,816,022	1,648,337	167,685
<b>CONSERVATION AND DEVELOPMENT</b>				
Land conservation	1,185,528	1,360,971	1,087,652	273,319
Economic development	482,384	575,484	368,088	207,396
Metropolitan Planning Organization	396,929	402,929	351,159	51,770
Harbor Commission Project	3,900	3,900	620	3,280
Zoning	1,269,288	1,301,433	1,206,960	94,473
Total conservation and development	3,338,029	3,644,717	3,014,479	630,238
<b>MISCELLANEOUS</b>				
Nondepartmental	196,390	412,562	521,467	(108,905)
Contingency	-	600,125	-	600,125
Total miscellaneous	196,390	1,012,687	521,467	491,220



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

**Year Ended December 31, 2024**

	<u>Budgeted Amounts</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
CAPITAL OUTLAY				
General government	\$ 289,400	\$ 2,464,831	\$ 1,660,057	\$ 804,774
Public safety	617,700	2,337,120	1,668,708	668,412
Health and human services	105,000	166,425	151,807	14,618
Culture, recreation and education	325,900	507,911	386,551	121,360
Total capital outlay	1,338,000	5,476,287	3,867,123	1,609,164
OTHER FINANCING USES				
Transfers out:				
Business Fund	30,000	30,000	30,000	-
Hillview Facility Fund	-	8,274,181	8,274,181	-
Lakeview Operations	-	126,583	126,583	-
Lakeview Facility Fund	18,750	18,750	-	18,750
County Highway	2,000,000	2,187,661	2,187,661	-
Total other financing uses	2,048,750	10,637,175	10,618,425	18,750
TOTAL EXPENDITURES AND OTHER FINANCING USES				
	<u>\$ 44,619,302</u>	<u>\$ 58,918,142</u>	<u>\$ 54,924,683</u>	<u>\$ 3,993,459</u>

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

**Year Ended December 31, 2024**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget</b>
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ 11,189,924	\$ 11,189,924	\$ 11,189,924	\$ -
Intergovernmental revenues:				
Human services	31,647,876	36,306,416	35,675,525	(630,891)
Public charges for services:				
Human services	12,305,044	11,055,045	9,642,306	(1,412,739)
Intergovernmental charges for services:				
Human services	2,270,406	2,470,406	2,091,455	(378,951)
Miscellaneous revenues	234,130	273,069	222,848	(50,221)
	<u>57,647,380</u>	<u>61,294,860</u>	<u>58,822,058</u>	<u>(2,472,802)</u>
Total revenues				
<b>EXPENDITURES</b>				
Public safety:				
Western region adolescent services	1,862,554	1,862,554	1,452,222	410,332
Health and human services:				
Aging & disability resource center	4,637,503	4,800,049	4,514,385	285,664
Family and children services	7,056,358	7,330,219	7,855,457	(525,238)
Community Services	-	149,038	256,652	(107,614)
Integrated support & recovery services	30,350,152	33,627,840	31,473,505	2,154,335
Income maintenance services	8,713,973	8,713,973	9,047,947	(333,974)
Justice support services	5,598,311	5,603,430	5,709,912	(106,482)
Miscellaneous	161,000	205,355	67,974	137,381
Capital outlay	-	-	55,200	(55,200)
	<u>58,379,851</u>	<u>62,292,458</u>	<u>60,433,254</u>	<u>1,859,204</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	<u>(732,471)</u>	<u>(997,598)</u>	<u>(1,611,196)</u>	<u>(613,598)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>-</u>
Net change in fund balance *	<u>\$ (1,732,471)</u>	<u>\$ (1,997,598)</u>	<u>(2,611,196)</u>	<u>\$ (613,598)</u>
<b>FUND BALANCE, BEGINNING</b>			<u>21,360,024</u>	
<b>FUND BALANCE, ENDING</b>			<u>\$ 18,748,828</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, 2024**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget</b>
<b>REVENUES</b>				
Intergovernmental revenues:				
Federal and State aid	\$ 1,815,538	\$ 1,815,538	\$ 1,396,154	\$ (419,384)
Local government contribution	94,000	94,000	85,500	(8,500)
Investment income	3,224	3,224	3,588	364
Miscellaneous revenues:				
Loan repayments	298,517	298,517	322,235	23,718
Miscellaneous	-	-	72	72
Donations	40,000	40,000	37,000	(3,000)
Total revenues	<u>2,251,279</u>	<u>2,251,279</u>	<u>1,844,549</u>	<u>(406,730)</u>
<b>EXPENDITURES</b>				
Conservation and development:				
Economic development	2,146,208	2,146,208	1,831,553	314,655
Debt service:				
Principal	120,000	120,000	120,000	-
Interest and other charges	300	300	300	-
Capital outlay	<u>250,000</u>	<u>250,000</u>	<u>143,999</u>	<u>106,001</u>
Total expenditures	<u>2,516,508</u>	<u>2,516,508</u>	<u>2,095,852</u>	<u>420,656</u>
Deficiency of revenues under expenditures	<u>(265,229)</u>	<u>(265,229)</u>	<u>(251,303)</u>	<u>13,926</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers in	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>
Total other financing sources	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>
Net change in fund balance *	<u>\$ (235,229)</u>	<u>\$ (235,229)</u>	<u>(221,303)</u>	<u>\$ 13,926</u>
<b>FUND BALANCE, BEGINNING</b>			<u>1,519,149</u>	
<b>FUND BALANCE, ENDING</b>			<u>\$ 1,297,846</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**  
**AMERICAN RESCUE PLAN ACT FUND**

**Year Ended December 31, 2024**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget</b>
<b>REVENUES</b>				
Intergovernmental revenues:				
Federal and State aid	\$ 13,132,583	\$ 18,356,907	\$ 18,354,582	\$ (2,325)
Investment income	-	-	973,150	973,150
Total revenues	<u>13,132,583</u>	<u>18,356,907</u>	<u>19,327,732</u>	<u>970,825</u>
<b>EXPENDITURES</b>				
General government:				
Grant expenditures	13,132,583	-	-	-
Administration	-	9,004	22,249	(13,245)
Health and human services:				
Child care grant projects	-	8,145	8,145	-
Conservation and Development:				
Broadband consultant	-	29,200	29,200	-
Neighborhood revitalization	-	391,267	388,942	2,325
Skilled trades training program	-	1,000,000	1,000,000	-
Storm infrastructure grant fund	-	896,081	896,081	-
Total expenditures	<u>13,132,583</u>	<u>2,333,697</u>	<u>2,344,617</u>	<u>(10,920)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>16,023,210</u>	<u>16,983,115</u>	<u>959,905</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>-</u>	<u>(17,735,483)</u>	<u>(17,735,483)</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>(17,735,483)</u>	<u>(17,735,483)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (1,712,273)</u>	<u>(752,368)</u>	<u>\$ 959,905</u>
<b>FUND BALANCE, BEGINNING</b>			<u>752,368</u>	
<b>FUND BALANCE, ENDING</b>			<u>\$ -</u>	

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

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

**Year Ended December 31, 2024**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget</b>
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ 6,650,265	\$ 6,650,265	\$ 6,650,265	\$ -
<b>EXPENDITURES</b>				
Debt service:				
Principal	5,705,000	5,705,000	5,705,000	-
Interest and other charges	948,452	948,452	947,702	750
Total expenditures	6,653,452	6,653,452	6,652,702	750
Net change in fund balance *	\$ (3,187)	\$ (3,187)	(2,437)	\$ 750
<b>FUND BALANCE, BEGINNING</b>			48,468	
<b>FUND BALANCE, ENDING</b>			\$ 46,031	

\*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:**

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

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

**Library-** 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-** 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.

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

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

**Opioid Settlement-** to account for the accumulation of resources and the payment of costs associated with the national opioid settlement reached with manufacturers, distributors and pharmacies for state and local governments.

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

**December 31, 2024**

	Special Revenue Funds							Total Nonmajor Governmental Funds
	Land Record Assessment	Special Jail Assessment	Library	Old Landfill	Estate Donation	Health	Opioid Settlement	
<b>ASSETS</b>								
Cash and investments	\$ 128,598	\$ 131,603	\$ 742,050	\$ -	\$ 180,859	\$ 3,848,287	\$ 2,343,980	\$ 7,375,377
Restricted cash and investments	-	-	-	495,857	-	-	-	495,857
Receivables (net of allowance for uncollectibles)	20,417	7,942	2,549,529	1,914	-	2,923,272	4,881,267	10,384,341
Inventories and prepayments	-	-	2,480	-	-	71,433	-	73,913
<b>TOTAL ASSETS</b>	<b>\$ 149,015</b>	<b>\$ 139,545</b>	<b>\$ 3,294,059</b>	<b>\$ 497,771</b>	<b>\$ 180,859</b>	<b>\$ 6,842,992</b>	<b>\$ 7,225,247</b>	<b>\$ 18,329,488</b>
<b>LIABILITIES</b>								
Accounts payable and other current liabilities	3,476	-	87,094	-	-	266,149	-	356,719
Due to other funds	-	-	-	26,882	-	-	-	26,882
Unearned revenues	-	-	-	-	-	8,751	-	8,751
Total liabilities	<b>3,476</b>	<b>-</b>	<b>87,094</b>	<b>26,882</b>	<b>-</b>	<b>274,900</b>	<b>-</b>	<b>392,352</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Subsequent year property tax levy	-	-	2,549,529	-	-	2,425,673	-	4,975,202
Unavailable revenue-loan and vendor repayments	-	-	-	-	-	-	4,881,267	4,881,267
Total deferred inflows of resources	<b>-</b>	<b>-</b>	<b>2,549,529</b>	<b>-</b>	<b>-</b>	<b>2,425,673</b>	<b>4,881,267</b>	<b>9,856,469</b>
<b>FUND BALANCES</b>								
Nonspendable	-	-	2,480	-	-	71,433	-	73,913
Restricted	145,539	139,545	654,956	470,889	180,859	145,179	2,343,980	4,080,947
Committed	-	-	-	-	-	3,925,807	-	3,925,807
Total fund balances	<b>145,539</b>	<b>139,545</b>	<b>657,436</b>	<b>470,889</b>	<b>180,859</b>	<b>4,142,419</b>	<b>2,343,980</b>	<b>8,080,667</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 149,015</b>	<b>\$ 139,545</b>	<b>\$ 3,294,059</b>	<b>\$ 497,771</b>	<b>\$ 180,859</b>	<b>\$ 6,842,992</b>	<b>\$ 7,225,247</b>	<b>\$ 18,329,488</b>

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

Year Ended December 31, 2024

	Special Revenue Funds							Total Nonmajor Governmental Funds
	Land Record Assessment	Special Jail Assessment	Library	Old Landfill	Estate Donation	Health	Opioid Settlement	
<b>REVENUES</b>								
Taxes	\$ -	\$ 74,859	\$ 2,392,349	\$ -	\$ -	\$ 2,263,906	\$ -	\$ 4,731,114
Intergovernmental revenues	43,792	-	29,756	-	-	1,930,400	-	2,003,948
Licenses and permits	-	-	-	-	-	864,571	-	864,571
Fines, forfeits and penalties	-	94,294	-	-	-	-	-	94,294
Public charges for services	102,480	-	18,177	-	-	177,247	-	297,904
Investment income	-	-	-	18,376	-	-	93,557	111,933
Miscellaneous revenues	-	-	49,322	-	-	208,089	1,228,088	1,485,499
Total revenues	146,272	169,153	2,489,604	18,376	-	5,444,213	1,321,645	9,589,263
<b>EXPENDITURES</b>								
Current:								
Public safety	-	78,180	-	-	-	-	-	78,180
Public works	-	-	-	716	-	-	-	716
Health and human services	-	-	-	-	-	5,447,188	-	5,447,188
Culture, recreation and education	-	-	2,486,640	-	-	-	-	2,486,640
Conservation and development	201,382	-	-	-	-	-	-	201,382
Capital outlay	105,824	-	12,240	-	-	-	-	118,064
Total expenditures	307,206	78,180	2,498,880	716	-	5,447,188	-	8,332,170
Excess (deficiency) of revenues over (under) expenditures	(160,934)	90,973	(9,276)	17,660	-	(2,975)	1,321,645	1,257,093
<b>OTHER FINANCING SOURCES</b>								
Subscriptions issued	105,824	-	-	-	-	-	-	105,824
Total other financing sources	105,824	-	-	-	-	-	-	105,824
Net change in fund balances	(55,110)	90,973	(9,276)	17,660	-	(2,975)	1,321,645	1,362,917
<b>FUND BALANCES, BEGINNING</b>	200,649	48,572	666,712	453,229	180,859	4,145,394	1,022,335	6,717,750
<b>FUND BALANCES, ENDING</b>	\$ 145,539	\$ 139,545	\$ 657,436	\$ 470,889	\$ 180,859	\$ 4,142,419	\$ 2,343,980	\$ 8,080,667



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

**Year Ended December 31, 2024**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental revenues:				
Grants and aids	\$ 59,184	\$ 71,559	\$ 43,792	\$ (27,767)
Public charges for services:				
Land recording assessment	95,000	95,000	102,480	7,480
Total revenues	154,184	166,559	146,272	(20,287)
EXPENDITURES				
Conservation and development:				
Land record costs	204,993	217,368	201,382	15,986
Capital outlay	-	105,824	105,824	-
Total expenditures	204,993	323,192	307,206	15,986
Excess (deficiency) of revenues over (under) expenditures	(50,809)	(156,633)	(160,934)	(4,301)
OTHER FINANCING SOURCES				
Subscriptions issued	-	105,824	105,824	-
Total other financing sources	-	105,824	105,824	-
Net change in fund balance*	\$ (50,809)	\$ (50,809)	(55,110)	\$ (4,301)
FUND BALANCE, BEGINNING			200,649	
FUND BALANCE, ENDING			\$ 145,539	

\*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**  
**SPECIAL JAIL ASSESSMENT**

**Year Ended December 31, 2024**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget</b>
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ 74,859	\$ 74,859	\$ 74,859	\$ -
Fines, forfeits and penalties:				
Jail assessment surcharge	83,000	83,000	94,294	11,294
Total revenues	<u>157,859</u>	<u>157,859</u>	<u>169,153</u>	<u>11,294</u>
<b>EXPENDITURES</b>				
Public safety:				
Jail maintenance	57,859	110,701	78,180	32,521
Capital outlay	100,000	100,000	-	100,000
Total expenditures	<u>157,859</u>	<u>210,701</u>	<u>78,180</u>	<u>132,521</u>
Net change in fund balance *	<u>\$ -</u>	<u>\$ (52,842)</u>	90,973	<u>\$ 143,815</u>
<b>FUND BALANCE, BEGINNING</b>			<u>48,572</u>	
<b>FUND BALANCE, ENDING</b>			<u>\$ 139,545</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**  
**LIBRARY**

**Year Ended December 31, 2024**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget</b>
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ 2,392,349	\$ 2,392,349	\$ 2,392,349	\$ -
Intergovernmental revenues:				
Grants and aids	29,756	29,756	29,756	-
Public charges for services:				
Library fees	14,700	14,700	18,177	3,477
Miscellaneous revenues:				
Donations and contributions	11,370	11,370	49,322	37,952
Total revenues	<u>2,448,175</u>	<u>2,448,175</u>	<u>2,489,604</u>	<u>41,429</u>
<b>EXPENDITURES</b>				
Culture, recreation and education:				
Library	2,448,175	2,451,975	2,486,640	(34,665)
Capital outlay	-	-	12,240	(12,240)
Total expenditures	<u>2,448,175</u>	<u>2,451,975</u>	<u>2,498,880</u>	<u>(46,905)</u>
Net change in fund balance*	<u>\$ -</u>	<u>\$ (3,800)</u>	(9,276)	<u>\$ (5,476)</u>
<b>FUND BALANCE, BEGINNING</b>			<u>666,712</u>	
<b>FUND BALANCE, ENDING</b>			<u>\$ 657,436</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**  
**OLD LANDFILL**

**Year Ended December 31, 2024**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<b>REVENUES</b>				
Miscellaneous revenues:				
Investment income	\$ -	\$ -	\$ 18,376	\$ 18,376
Total revenues	-	-	18,376	18,376
<b>EXPENDITURES</b>				
Public works:				
Old landfill monitoring costs	-	-	716	(716)
Total expenditures	-	-	716	(716)
Net change in fund balance	\$ -	\$ -	17,660	\$ 17,660
<b>FUND BALANCE, BEGINNING</b>			453,229	
<b>FUND BALANCE, ENDING</b>			\$ 470,889	

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

**Year Ended December 31, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>EXPENDITURES</b>				
Health and human services:				
Elderly services	\$ 10,000	\$ 10,000	\$ -	\$ 10,000
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Net change in fund balance*	<u>\$ (10,000)</u>	<u>\$ (10,000)</u>	<u>-</u>	<u>\$ 10,000</u>
<b>FUND BALANCE, BEGINNING</b>			<u>180,859</u>	
<b>FUND BALANCE, ENDING</b>			<u>\$ 180,859</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**  
**HEALTH**

**Year Ended December 31, 2024**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Property taxes	\$ 2,263,906	\$ 2,263,906	\$ 2,263,906	\$ -
Intergovernmental revenues:				
Grants and aids	2,141,114	1,850,421	1,930,400	79,979
Licenses and permits:				
Inspection fees and permits	623,548	623,548	707,071	83,523
Dog licenses	145,000	145,000	157,500	12,500
Public charges for services:				
Health services	248,793	248,793	177,247	(71,546)
Miscellaneous revenues:				
Donations and not-for-profit grants	157,581	206,581	208,089	1,508
Total revenues	<u>5,579,942</u>	<u>5,338,249</u>	<u>5,444,213</u>	<u>105,964</u>
EXPENDITURES				
Health and human services:				
Access to care	1,379,723	1,409,318	1,463,310	(53,992)
Administration	5,537	5,537	6,618	(1,081)
Chronic disease and injury prevention	1,013,402	1,015,915	867,564	148,351
Environmental health and lab	1,925,245	1,969,379	1,851,981	117,398
Family health	749,853	775,355	861,588	(86,233)
Operations	651,528	443,923	396,127	47,796
Total expenditures	<u>5,725,288</u>	<u>5,619,427</u>	<u>5,447,188</u>	<u>172,239</u>
Net change in fund balance*	<u>\$ (145,346)</u>	<u>\$ (281,178)</u>	(2,975)	<u>\$ 278,203</u>
FUND BALANCE, BEGINNING			<u>4,145,394</u>	
FUND BALANCE, ENDING			<u>\$ 4,142,419</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**  
**OPIOID SETTLEMENT**

**Year Ended December 31, 2024**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Investment income	\$ -	\$ -	\$ 93,557	\$ 93,557
Miscellaneous revenues:				
Opioid settlement revenue	169,283	962,016	1,228,088	266,072
Total revenues	169,283	962,016	1,321,645	359,629
<b>EXPENDITURES</b>				
Miscellaneous expenditures:				
Other miscellaneous expenses	169,283	962,016	-	962,016
Total expenditures	169,283	962,016	-	962,016
Net change in fund balance	\$ -	\$ -	1,321,645	\$ 1,321,645
<b>FUND BALANCE, BEGINNING</b>			1,022,335	
<b>FUND BALANCE, ENDING</b>			\$ 2,343,980	

## ***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.

**The Oaks**- to account for the operations of the County-owned secure facility offering specialized service in treating and stabilizing older adults with dementia.

**The Evergreens**- to account for the operations of the County-owned community based residential facility. Revenues provided through daily service charges.

**Neshonoc Manor**- to account for the operations of the County-owned community based residential facility for people with physical, cognitive, and mental health challenges. Revenues are provided through daily service charges.

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

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

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

**Monarch Manor**- to account for the operations of the County-owned community based residential facility. Revenues are 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, 2024**

	<b>Robert G. Carroll Heights Apartments</b>	<b>Hillview Terrace</b>	<b>The Oaks</b>	<b>Formerly Non- major Fund Hillview Facility</b>	<b>The Evergreens</b>	<b>Neshonoc Manor</b>
<b>ASSETS</b>						
Current Assets						
Cash and cash equivalents	\$ 2,470,137	\$ 1,351,617	\$ 57,540	\$ -	\$ -	\$ 1,094,320
Restricted cash and cash equivalents	-	-	319	-	-	626
Receivables (net of allowance for uncollectibles)	75	36,660	28,345	-	81,992	88,794
Due from other funds	-	81,992	-	-	-	-
Inventories and prepayments	3,876	5,426	277	-	-	1,535
Total current assets	<u>2,474,088</u>	<u>1,475,695</u>	<u>86,481</u>	<u>-</u>	<u>81,992</u>	<u>1,185,275</u>
Noncurrent assets						
Capital Assets						
Land	-	-	-	-	-	-
Land improvements	123,092	-	-	-	-	3,450
Buildings	1,541,099	3,040,305	29,590	-	-	10,579
Machinery and equipment	203,495	203,579	3,046	-	-	223,954
Intangibles	-	-	-	-	-	-
Construction in progress	-	-	-	-	42,579	-
Less accumulated depreciation/amortization	(1,815,041)	(1,195,260)	(11,089)	-	-	(153,449)
Total capital assets - net	<u>52,645</u>	<u>2,048,624</u>	<u>21,547</u>	<u>-</u>	<u>42,579</u>	<u>84,534</u>
Total noncurrent assets	<u>52,645</u>	<u>2,048,624</u>	<u>21,547</u>	<u>-</u>	<u>42,579</u>	<u>84,534</u>
Total Assets	<u>2,526,733</u>	<u>3,524,319</u>	<u>108,028</u>	<u>-</u>	<u>124,571</u>	<u>1,269,809</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Pension	<u>46,153</u>	<u>137,300</u>	<u>193,563</u>	<u>-</u>	<u>423</u>	<u>129,680</u>
<b>LIABILITIES</b>						
Current Liabilities						
Accounts payable and other current liabilities	32,411	31,755	16,038	-	-	27,242
Other liabilities payable from restricted assets	-	-	319	-	-	626
Due to other funds	-	103	-	-	81,992	-
Unearned revenues	-	2,417	-	-	-	1,968
Accrued interest	-	3,241	-	-	-	-
Current portion of bonds and notes payable	-	133,016	-	-	-	-
Current portion of compensated absences	5,932	15,208	29,737	-	-	16,641
Total current liabilities	<u>38,343</u>	<u>185,740</u>	<u>46,094</u>	<u>-</u>	<u>81,992</u>	<u>46,477</u>
Noncurrent liabilities						
Advances from other funds	-	-	-	-	-	-
Bonds and notes payable	-	697,816	-	-	-	-
Compensated absences	-	5,269	22,818	-	-	6,271
Net pension liability	7,438	24,828	31,629	-	-	27,711
Total noncurrent liabilities	<u>7,438</u>	<u>727,913</u>	<u>54,447</u>	<u>-</u>	<u>-</u>	<u>33,982</u>
Total Liabilities	<u>45,781</u>	<u>913,653</u>	<u>100,541</u>	<u>-</u>	<u>81,992</u>	<u>80,459</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Subsequent year property tax levy	-	-	-	-	-	-
Pension	<u>28,462</u>	<u>109,648</u>	<u>116,002</u>	<u>-</u>	<u>-</u>	<u>98,240</u>
Total Deferred Inflows of Resources	<u>28,462</u>	<u>109,648</u>	<u>116,002</u>	<u>-</u>	<u>-</u>	<u>98,240</u>
<b>NET POSITION</b>						
Net investment in capital assets	52,645	1,217,792	21,547	-	42,579	84,534
Unrestricted (deficit)	2,445,998	1,420,526	63,501	-	423	1,136,256
Total Net Position	<u>\$ 2,498,643</u>	<u>\$ 2,638,318</u>	<u>\$ 85,048</u>	<u>\$ -</u>	<u>\$ 43,002</u>	<u>\$ 1,220,790</u>

**LA CROSSE COUNTY, WISCONSIN**  
**COMBINING STATEMENT OF NET POSITION (Cont.)**  
**NONMAJOR ENTERPRISE FUNDS**

**December 31, 2024**

	<b>Regent Manor</b>	<b>Maplewood CBRF</b>	<b>Ravenwood Nursing Home</b>	<b>Monarch Manor</b>	<b>Household Hazardous Materials</b>	<b>Total Nonmajor Enterprise Funds</b>
<b>ASSETS</b>						
Current Assets						
Cash and cash equivalents	\$ 373,002	\$ 1,028,428	\$ 331,065	\$ 24,626	\$ 888,079	\$ 7,618,814
Restricted cash and cash equivalents	1,181	256	930	642	-	3,954
Receivables (net of allowance for uncollectibles)	55,965	85,440	87,286	78,590	223,906	767,053
Due from other funds	-	-	-	-	-	81,992
Inventories and prepayments	676	1,387	442	968	9,876	24,463
Total current assets	<u>430,824</u>	<u>1,115,511</u>	<u>419,723</u>	<u>104,826</u>	<u>1,121,861</u>	<u>8,496,276</u>
Noncurrent assets						
Capital Assets						
Land	115	-	-	229	-	344
Land improvements	-	3,450	-	9,951	53,875	193,818
Buildings	263,093	16,419	10,250	956,478	774,636	6,642,449
Machinery and equipment	81,303	153,865	71,718	87,761	233,416	1,262,137
Intangibles	-	-	-	-	21,127	21,127
Construction in progress	-	-	-	-	47,178	89,757
Less accumulated depreciation/amortization	(230,836)	(127,474)	(43,719)	(424,629)	(651,477)	(4,652,974)
Total capital assets - net	<u>113,675</u>	<u>46,260</u>	<u>38,249</u>	<u>629,790</u>	<u>478,755</u>	<u>3,556,658</u>
Total noncurrent assets	<u>113,675</u>	<u>46,260</u>	<u>38,249</u>	<u>629,790</u>	<u>478,755</u>	<u>3,556,658</u>
Total Assets	<u>544,499</u>	<u>1,161,771</u>	<u>457,972</u>	<u>734,616</u>	<u>1,600,616</u>	<u>12,052,934</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Pension	<u>191,690</u>	<u>238,321</u>	<u>272,299</u>	<u>268,276</u>	<u>101,742</u>	<u>1,579,447</u>
<b>LIABILITIES</b>						
Current Liabilities						
Accounts payable and other current liabilities	29,412	16,715	24,398	18,795	71,477	268,243
Other liabilities payable from restricted assets	1,181	256	930	642	-	3,954
Due to other funds	19,799	9,390	266	69,461	-	181,011
Unearned revenues	1,462	2,033	-	2,403	-	10,283
Accrued interest	-	-	-	-	-	3,241
Current portion of bonds and notes payable	-	-	-	-	-	133,016
Current portion of compensated absences	17,642	22,168	32,516	21,703	6,392	167,939
Total current liabilities	<u>69,496</u>	<u>50,562</u>	<u>58,110</u>	<u>113,004</u>	<u>77,869</u>	<u>767,687</u>
Noncurrent liabilities						
Advances from other funds	25,232	-	-	377,271	-	402,503
Bonds and notes payable	-	-	-	-	-	697,816
Compensated absences	1,106	32,675	18,488	-	12,048	98,675
Net pension liability	20,092	24,883	41,850	27,873	11,833	218,137
Total noncurrent liabilities	<u>46,430</u>	<u>57,558</u>	<u>60,338</u>	<u>405,144</u>	<u>23,881</u>	<u>1,417,131</u>
Total Liabilities	<u>115,926</u>	<u>108,120</u>	<u>118,448</u>	<u>518,148</u>	<u>101,750</u>	<u>2,184,818</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Subsequent year property tax levy	-	-	-	-	195,939	195,939
Pension	<u>107,166</u>	<u>133,869</u>	<u>177,567</u>	<u>146,646</u>	<u>68,465</u>	<u>986,065</u>
Total Deferred Inflows of Resources	<u>107,166</u>	<u>133,869</u>	<u>177,567</u>	<u>146,646</u>	<u>264,404</u>	<u>1,182,004</u>
<b>NET POSITION</b>						
Net investment in capital assets	113,675	46,260	38,249	629,790	440,423	2,687,494
Unrestricted (deficit)	399,422	1,111,843	396,007	(291,692)	895,781	7,578,065
Total Net Position	<u>\$ 513,097</u>	<u>\$ 1,158,103</u>	<u>\$ 434,256</u>	<u>\$ 338,098</u>	<u>\$ 1,336,204</u>	<u>\$ 10,265,559</u>

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

Year Ended December 31, 2024

	<b>Robert G. Carroll Heights Apartments</b>	<b>Hillview Terrace</b>	<b>The Oaks</b>	<b>Formerly Non- major Fund Hillview Facility</b>	<b>The Evergreens</b>	<b>Neshonoc Manor</b>
<b>OPERATING REVENUES</b>						
Public charges for services	\$ 430,130	\$ 1,014,591	\$ 666,024	\$ -	\$ -	\$ 1,086,648
Intergovernmental grants and fees	-	-	-	-	-	-
Interdepartmental revenues	-	-	-	-	-	-
Miscellaneous revenues	5,572	844	-	-	-	-
Total operating revenues	<u>435,702</u>	<u>1,015,435</u>	<u>666,024</u>	<u>-</u>	<u>-</u>	<u>1,086,648</u>
<b>OPERATING EXPENSES</b>						
Personnel services	139,331	584,541	626,118	-	7,354	513,822
Contractual services	4,471	167,951	84,176	-	-	158,110
General and administrative services	42,798	27,976	80,663	-	5,555	214,893
Materials and supplies	5,612	32,236	9,066	-	26,081	98,404
Utilities	58,078	40,547	14,212	-	-	21,652
Depreciation/amortization	26,888	76,972	3,849	-	-	26,184
Other services and charges	5,300	12,478	25,884	-	-	12,178
Total operating expenses	<u>282,478</u>	<u>942,701</u>	<u>843,968</u>	<u>-</u>	<u>38,990</u>	<u>1,045,243</u>
Operating income (loss)	<u>153,224</u>	<u>72,734</u>	<u>(177,944)</u>	<u>-</u>	<u>(38,990)</u>	<u>41,405</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>						
Property taxes	-	-	-	-	-	-
Intergovernmental revenues	-	45,669	-	-	81,992	46,675
Investment income	-	-	-	-	-	-
Interest expense	-	(13,125)	-	-	-	-
Insurance recoveries (losses)	-	-	-	-	-	-
Finance charges	-	(110)	-	-	-	-
Amortization of debt (discount) or premium	-	3,016	-	-	-	-
Gain (Loss) on disposal of property and equipment	-	-	-	-	-	(400)
Total nonoperating revenues (expenses)	<u>-</u>	<u>35,450</u>	<u>-</u>	<u>-</u>	<u>81,992</u>	<u>46,275</u>
Income (loss) before transfers	<u>153,224</u>	<u>108,184</u>	<u>(177,944)</u>	<u>-</u>	<u>43,002</u>	<u>87,680</u>
Transfers in	-	-	130,000	-	-	-
Transfers out	(130,000)	-	-	-	-	-
<b>CHANGE IN NET POSITION</b>	<u>23,224</u>	<u>108,184</u>	<u>(47,944)</u>	<u>-</u>	<u>43,002</u>	<u>87,680</u>
<b>NET POSITION, BEGINNING, as previously presented</b>	<u>2,475,419</u>	<u>2,530,134</u>	<u>132,992</u>	<u>245,542</u>	<u>-</u>	<u>1,133,110</u>
Change within financial reporting entity (nonmajor to major fund)	-	-	-	(245,542)	-	-
<b>NET POSITION, BEGINNING, as adjusted</b>	<u>2,475,419</u>	<u>2,530,134</u>	<u>132,992</u>	<u>-</u>	<u>-</u>	<u>1,133,110</u>
<b>NET POSITION, ENDING</b>	<u>\$ 2,498,643</u>	<u>\$ 2,638,318</u>	<u>\$ 85,048</u>	<u>\$ -</u>	<u>\$ 43,002</u>	<u>\$ 1,220,790</u>

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

Year Ended December 31, 2024

	Regent Manor	Maplewood CBRF	Ravenwood Nursing Home	Monarch Manor	Household Hazardous Materials	Total Nonmajor Enterprise Funds
<b>OPERATING REVENUES</b>						
Public charges for services	\$ 449,055	\$ 1,058,403	\$ 1,128,850	\$ 596,801	\$ 100,054	\$ 6,530,556
Intergovernmental grants and fees	-	-	-	-	228,669	228,669
Interdepartmental revenues	-	-	-	-	21,557	21,557
Miscellaneous revenues	-	-	-	-	437	6,853
Total operating revenues	<u>449,055</u>	<u>1,058,403</u>	<u>1,128,850</u>	<u>596,801</u>	<u>350,717</u>	<u>6,787,635</u>
<b>OPERATING EXPENSES</b>						
Personnel services	345,302	554,743	836,680	574,416	187,884	4,370,191
Contractual services	2,295	12,344	33,679	7,010	119,313	589,349
General and administrative services	11,149	225,874	163,498	30,734	37,973	841,113
Materials and supplies	8,152	105,766	149,930	36,623	14,297	486,167
Utilities	5,563	21,652	12,979	11,260	8,575	194,518
Depreciation/amortization	11,146	12,254	6,724	36,135	32,031	232,183
Other services and charges	1,890	4,316	24,560	6,287	14,191	107,084
Total operating expenses	<u>385,497</u>	<u>936,949</u>	<u>1,228,050</u>	<u>702,465</u>	<u>414,264</u>	<u>6,820,605</u>
Operating income (loss)	<u>63,558</u>	<u>121,454</u>	<u>(99,200)</u>	<u>(105,664)</u>	<u>(63,547)</u>	<u>(32,970)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>						
Property taxes	-	-	-	-	190,889	190,889
Intergovernmental revenues	31,503	49,304	-	55,201	-	310,344
Investment income	-	4	-	6	-	10
Interest expense	-	-	-	-	-	(13,125)
Insurance recoveries (losses)	(21,027)	-	-	(90)	-	(21,117)
Finance charges	-	-	-	-	-	(110)
Amortization of debt (discount) or premium	-	-	-	-	-	3,016
Gain (Loss) on disposal of property and equipment	-	(400)	(908)	(605)	-	(2,313)
Total nonoperating revenues (expenses)	<u>10,476</u>	<u>48,908</u>	<u>(908)</u>	<u>54,512</u>	<u>190,889</u>	<u>467,594</u>
Income (loss) before transfers	<u>74,034</u>	<u>170,362</u>	<u>(100,108)</u>	<u>(51,152)</u>	<u>127,342</u>	<u>434,624</u>
Transfers in	-	-	-	100,000	-	230,000
Transfers out	-	(100,000)	-	-	-	(230,000)
<b>CHANGE IN NET POSITION</b>	<u>74,034</u>	<u>70,362</u>	<u>(100,108)</u>	<u>48,848</u>	<u>127,342</u>	<u>434,624</u>
<b>NET POSITION, BEGINNING, as previously presented</b>	<u>439,063</u>	<u>1,087,741</u>	<u>534,364</u>	<u>289,250</u>	<u>1,208,862</u>	<u>10,076,477</u>
Change within financial reporting entity (nonmajor to major fund)	-	-	-	-	-	(245,542)
<b>NET POSITION, BEGINNING, as adjusted</b>	<u>439,063</u>	<u>1,087,741</u>	<u>534,364</u>	<u>289,250</u>	<u>1,208,862</u>	<u>9,830,935</u>
<b>NET POSITION, ENDING</b>	<u>\$ 513,097</u>	<u>\$ 1,158,103</u>	<u>\$ 434,256</u>	<u>\$ 338,098</u>	<u>\$ 1,336,204</u>	<u>\$ 10,265,559</u>

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

**Year Ended December 31, 2024**

	Robert G. Carroll Heights Apartments	Hillview Terrace	The Oaks	Formerly Non- major Fund Hillview Facility	The Evergreens	Neshonoc Manor
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Receipts from customers and users	\$ 431,812	\$ 1,020,473	\$ 698,161	\$ -	\$ -	\$ 1,081,896
Receipts from interfund services provided	-	-	-	-	-	-
Receipts from cash contributions	-	-	-	-	-	-
Receipts from intergovernmental grants and fees	-	-	-	-	-	-
Payments to suppliers and providers	(93,203)	(111,902)	(203,603)	-	(31,636)	(465,234)
Payments to employees for salaries and benefits	(135,362)	(559,107)	(553,167)	-	(7,777)	(499,866)
Payments for interfund services used	(30,288)	(258,590)	(16,984)	-	-	(34,446)
Net cash provided by (used for) operating activities	172,959	90,874	(75,593)	-	(39,413)	82,350
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>						
Transfers to other funds	(130,000)	(81,992)	-	-	-	-
Transfers from other funds	-	-	130,000	-	81,992	-
Federal and state aids received	-	21,844	-	-	-	65,610
Receipts from property taxes	-	-	-	-	-	-
Net cash provided by (used for) non-capital financing activities	(130,000)	(60,148)	130,000	-	81,992	65,610
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>						
Acquisition and construction of capital assets	(16,346)	(5,733)	-	-	(42,579)	(5,133)
Payment on advance from other funds	-	-	-	-	-	-
Payments for finance charges	-	(110)	-	-	-	-
Principal paid on long-term debt	-	(130,000)	-	-	-	-
Net proceeds (losses) on insurance recoveries	-	-	-	-	-	-
Interest paid	-	(13,287)	-	-	-	-
Net cash used for capital and related financing activities	(16,346)	(149,130)	-	-	(42,579)	(5,133)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Interest on investments	-	-	-	-	-	-
Net cash provided by investing activities	-	-	-	-	-	-
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	26,613	(118,404)	54,407	-	-	142,827
<b>CASH AND CASH EQUIVALENTS, BEGINNING, as previously presented</b>	2,443,524	1,470,021	3,452	145,249	-	952,119
Change within financial reporting entity (nonmajor to major fund)	-	-	-	(145,249)	-	-
<b>CASH AND CASH EQUIVALENTS, BEGINNING, as adjusted</b>	2,443,524	1,470,021	3,452	-	-	952,119
<b>CASH AND CASH EQUIVALENTS, ENDING</b>	<u>\$ 2,470,137</u>	<u>\$ 1,351,617</u>	<u>\$ 57,859</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,094,946</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES</b>						
Operating income (loss)	\$ 153,224	\$ 72,734	\$ (177,944)	\$ -	\$ (38,990)	\$ 41,405
<b>Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities</b>						
Depreciation/amortization expense	26,888	76,972	3,849	-	-	26,184
(Increase) Decrease receivables	559	6,278	32,473	-	-	(3,905)
(Increase) Decrease inventories and prepayments	353	2,267	15	-	-	(126)
(Increase) Decrease pension related amounts	2,195	13,653	18,299	-	(423)	(5,084)
Increase (Decrease) accounts payable and other current liabilities	(11,338)	4,268	3,891	-	-	12,551
Increase (Decrease) due to other funds	-	(87,897)	-	-	-	-
Increase (Decrease) unearned revenue	(97)	(1,240)	-	-	-	-
Increase (Decrease) compensated absences	1,175	3,839	43,824	-	-	11,325
Total adjustments	19,735	18,140	102,351	-	(423)	40,945
<b>Net cash provided by (used for) operating activities</b>	<u>\$ 172,959</u>	<u>\$ 90,874</u>	<u>\$ (75,593)</u>	<u>\$ -</u>	<u>\$ (39,413)</u>	<u>\$ 82,350</u>
<b>NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:</b>						
Household Hazardous Materials fund acquired capital assets during 2024 through accounts payable. \$38,332 of capital asset purchases remained in outstanding accounts payable balance at year-end.						
<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS PER COMBINED STATEMENT OF CASH FLOWS TO STATEMENT OF NET POSITION</b>						
Unrestricted, January 1, 2024	\$ 2,443,524	\$ 1,470,021	\$ 2,797	\$ -	\$ -	\$ 950,870
Restricted, January 1, 2024	-	-	655	-	-	1,249
Total	2,443,524	1,470,021	3,452	-	-	952,119
Net increase (decrease) in cash and cash equivalents	26,613	(118,404)	54,407	-	-	142,827
Total	<u>\$ 2,470,137</u>	<u>\$ 1,351,617</u>	<u>\$ 57,859</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,094,946</u>
Unrestricted, December 31, 2024	\$ 2,470,137	\$ 1,351,617	\$ 57,540	\$ -	\$ -	\$ 1,094,320
Restricted, December 31, 2024	-	-	319	-	-	626
Total	<u>\$ 2,470,137</u>	<u>\$ 1,351,617</u>	<u>\$ 57,859</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,094,946</u>

**LA CROSSE COUNTY, WISCONSIN  
COMBINING STATEMENT OF CASH FLOWS (Cont.)  
NONMAJOR ENTERPRISE FUNDS**

**Year Ended December 31, 2024**

	<b>Regent Manor</b>	<b>Maplewood CBRF</b>	<b>Ravenwood Nursing Home</b>	<b>Monarch Manor</b>	<b>Household Hazardous Materials</b>	<b>Total Nonmajor Enterprise Funds</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Receipts from customers and users	\$ 444,899	\$ 1,042,236	\$ 1,135,804	\$ 593,002	\$ 100,805	\$ 6,549,088
Receipts from interfund services provided	-	-	-	-	21,557	21,557
Receipts from cash contributions	-	-	-	-	437	437
Receipts from intergovernmental grants and fees	-	-	-	-	224,515	224,515
Payments to suppliers and providers	526	(326,844)	(359,867)	(62,605)	(131,466)	(1,785,834)
Payments to employees for salaries and benefits	(346,104)	(522,213)	(828,670)	(566,293)	(170,060)	(4,188,619)
Payments for interfund services used	(8,427)	(34,261)	(22,553)	(21,005)	(29,773)	(456,327)
Net cash provided by (used for) operating activities	90,894	158,918	(75,286)	(56,901)	16,015	364,817
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>						
Transfers to other funds	-	(100,000)	-	-	-	(311,992)
Transfers from other funds	-	-	-	100,000	-	311,992
Federal and state aids received	16,631	28,622	-	30,766	-	163,473
Receipts from property taxes	-	-	-	-	190,889	190,889
Net cash provided by (used for) non-capital financing activities	16,631	(71,378)	-	130,766	190,889	354,362
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>						
Acquisition and construction of capital assets	-	(1,888)	(1,888)	(1,410)	(22,926)	(97,903)
Payment on advance from other funds	(19,799)	-	-	(55,676)	-	(75,475)
Payments for finance charges	-	-	-	-	-	(110)
Principal paid on long-term debt	-	-	-	-	-	(130,000)
Net proceeds (losses) on insurance recoveries	(21,027)	-	-	(90)	-	(21,117)
Interest paid	-	-	-	-	-	(13,287)
Net cash used for capital and related financing activities	(40,826)	(1,888)	(1,888)	(57,176)	(22,926)	(337,892)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Interest on investments	-	4	-	6	-	10
Net cash provided by investing activities	-	4	-	6	-	10
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	66,699	85,656	(77,174)	16,695	183,978	381,297
<b>CASH AND CASH EQUIVALENTS, BEGINNING, as previously presented</b>	307,484	943,028	409,169	8,573	704,101	7,386,720
Change within financial reporting entity (nonmajor to major fund)	-	-	-	-	-	(145,249)
<b>CASH AND CASH EQUIVALENTS, BEGINNING, as adjusted</b>	307,484	943,028	409,169	8,573	704,101	7,241,471
<b>CASH AND CASH EQUIVALENTS, ENDING</b>	<u>\$ 374,183</u>	<u>\$ 1,028,684</u>	<u>\$ 331,995</u>	<u>\$ 25,268</u>	<u>\$ 888,079</u>	<u>\$ 7,622,768</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES</b>						
Operating income (loss)	\$ 63,558	\$ 121,454	\$ (99,200)	\$ (105,664)	\$ (63,547)	\$ (32,970)
<b>Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities</b>						
Depreciation/amortization expense	11,146	12,254	6,724	36,135	32,031	232,183
(Increase) Decrease receivables	(2,550)	(16,148)	8,102	(3,898)	(3,403)	17,508
(Increase) Decrease inventories and prepayments	571	(139)	-	(118)	5,295	8,118
(Increase) Decrease pension related amounts	(9,292)	(8,627)	(17,827)	(8,793)	(44)	(15,943)
Increase (Decrease) accounts payable and other current liabilities	20,573	4,082	1,931	5,016	29,082	70,056
Increase (Decrease) due to other funds	-	9,390	266	9,451	-	(68,790)
Increase (Decrease) unearned revenue	-	-	-	-	-	(1,337)
Increase (Decrease) compensated absences	6,888	36,652	24,718	10,970	16,601	155,992
Total adjustments	27,336	37,464	23,914	48,763	79,562	397,787
<b>Net cash provided by (used for) operating activities</b>	<u>\$ 90,894</u>	<u>\$ 158,918</u>	<u>\$ (75,286)</u>	<u>\$ (56,901)</u>	<u>\$ 16,015</u>	<u>\$ 364,817</u>
<b>NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:</b>						
Household Hazardous Materials fund acquired capital assets during 2024 through accounts payable. \$38,332 of capital asset purchases remained in outstanding accounts payable balance at year-end.						
<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS PER COMBINED STATEMENT OF CASH FLOWS TO STATEMENT OF NET POSITION</b>						
Unrestricted, January 1, 2024	\$ 304,697	\$ 942,753	\$ 407,091	\$ 8,030	\$ 704,101	\$ 7,233,884
Restricted, January 1, 2024	2,787	275	2,078	543	-	7,587
Total	307,484	943,028	409,169	8,573	704,101	7,241,471
Net increase (decrease) in cash and cash equivalents	66,699	85,656	(77,174)	16,695	183,978	381,297
Total	<u>\$ 374,183</u>	<u>\$ 1,028,684</u>	<u>\$ 331,995</u>	<u>\$ 25,268</u>	<u>\$ 888,079</u>	<u>\$ 7,622,768</u>
Unrestricted, December 31, 2024	\$ 373,002	\$ 1,028,428	\$ 331,065	\$ 24,626	\$ 888,079	\$ 7,618,814
Restricted, December 31, 2024	1,181	256	930	642	-	3,954
Total	<u>\$ 374,183</u>	<u>\$ 1,028,684</u>	<u>\$ 331,995</u>	<u>\$ 25,268</u>	<u>\$ 888,079</u>	<u>\$ 7,622,768</u>

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## ***INTERNAL SERVICE FUNDS***

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**County Highway** - 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**- to account for the accumulation of resources for and payment of workers compensation claims. Resources are provided by charges to County departments at rates based on experience.

**Health Self-Insurance**- to account for the accumulation of resources for 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**- to account for the accumulation of resources for 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, 2024**

	<b>County Highway</b>	<b>Workers Compensation Self Insurance</b>	<b>Health Self Insurance</b>	<b>Liability Self Insurance</b>	<b>Total Internal Service Funds</b>
<b>ASSETS</b>					
Current Assets					
Cash and cash equivalents	\$ 8,723,114	\$ 732,090	\$ 10,840,293	\$ -	\$ 20,295,497
Restricted investments:					
Retention deposit in WMMIC	-	-	-	318,600	318,600
Self-insured retention account	-	78,543	-	-	78,543
Receivables (net of allowance for uncollectibles)	13,193,906	92,674	454,688	41,848	13,783,116
Due from other funds	-	223,204	-	-	223,204
Inventories and prepayments	1,583,456	-	-	36,785	1,620,241
Total current assets	<u>23,500,476</u>	<u>1,126,511</u>	<u>11,294,981</u>	<u>397,233</u>	<u>36,319,201</u>
Noncurrent Assets					
Investment in WMMIC	-	-	-	685,036	685,036
Capital Assets:					
Land	445,024	-	-	-	445,024
Land improvements	4,261,071	-	-	-	4,261,071
Buildings	10,663,408	-	-	-	10,663,408
Machinery and equipment	22,761,488	-	-	-	22,761,488
Infrastructure	151,278,389	-	-	-	151,278,389
Intangibles	3,647,962	-	-	-	3,647,962
Intangible right to use leased machinery and equipment	157,715	-	-	-	157,715
Intangible right to use subscription assets	59,798	-	-	-	59,798
Construction in progress	4,217,712	-	-	-	4,217,712
Less accumulated depreciation	(85,618,567)	-	-	-	(85,618,567)
Total capital assets - net	<u>111,874,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>111,874,000</u>
Total noncurrent assets	<u>111,874,000</u>	<u>-</u>	<u>-</u>	<u>685,036</u>	<u>112,559,036</u>
Total Assets	<u>135,374,476</u>	<u>1,126,511</u>	<u>11,294,981</u>	<u>1,082,269</u>	<u>148,878,237</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Pension	2,442,267	-	-	-	2,442,267
Post employment benefits	-	-	469,614	-	469,614
Total Deferred Outflows of Resources	<u>2,442,267</u>	<u>-</u>	<u>469,614</u>	<u>-</u>	<u>2,911,881</u>
<b>LIABILITIES</b>					
Current liabilities					
Accounts payable and other current liabilities	1,053,948	-	69,622	-	1,123,570
Claims payable	-	315,878	1,740,663	951,743	3,008,284
Due to other funds	18,704	-	-	372,767	391,471
Transportation cost pool	839,367	-	-	-	839,367
Current portion of lease and subscription liability	34,008	-	-	-	34,008
Current portion of compensated absences	374,429	-	-	-	374,429
Total current liabilities	<u>2,320,456</u>	<u>315,878</u>	<u>1,810,285</u>	<u>1,324,510</u>	<u>5,771,129</u>
Noncurrent liabilities					
Other post employment benefit liability	-	-	1,109,384	-	1,109,384
Lease and subscription liability	154,072	-	-	-	154,072
Compensated absences	441,348	-	-	-	441,348
Net pension liability	276,369	-	-	-	276,369
Total noncurrent liabilities	<u>871,789</u>	<u>-</u>	<u>1,109,384</u>	<u>-</u>	<u>1,981,173</u>
Total Liabilities	<u>3,192,245</u>	<u>315,878</u>	<u>2,919,669</u>	<u>1,324,510</u>	<u>7,752,302</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Subsequent year property tax levy	11,873,521	-	-	-	11,873,521
Pension	1,469,395	-	-	-	1,469,395
Post employment benefits	-	-	2,751,872	-	2,751,872
Total Deferred Inflows of Resources	<u>13,342,916</u>	<u>-</u>	<u>2,751,872</u>	<u>-</u>	<u>16,094,788</u>
<b>NET POSITION</b>					
Net investment in capital assets	111,079,405	-	-	-	111,079,405
Unrestricted (deficit)	10,202,177	810,633	6,093,054	(242,241)	16,863,623
Total Net Position	<u>\$ 121,281,582</u>	<u>\$ 810,633</u>	<u>\$ 6,093,054</u>	<u>\$ (242,241)</u>	<u>\$ 127,943,028</u>

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

**Year Ended December 31, 2024**

	<b>County Highway</b>	<b>Workers Compensation Self Insurance</b>	<b>Health Self Insurance</b>	<b>Liability Self Insurance</b>	<b>Total Internal Service Funds</b>
<b>OPERATING REVENUES</b>					
Public charges for services	\$ -	\$ -	\$ 1,677,051	\$ -	\$ 1,677,051
Intergovernmental services	3,669,194	-	-	-	3,669,194
Interdepartmental revenues	162,429	520,943	12,876,585	502,531	14,062,488
Miscellaneous revenues	18,804	-	-	41,848	60,652
Total operating revenues	<u>3,850,427</u>	<u>520,943</u>	<u>14,553,636</u>	<u>544,379</u>	<u>19,469,385</u>
<b>OPERATING EXPENSES</b>					
Construction and maintenance	6,643,532	-	-	-	6,643,532
General and administrative services	758,021	168,196	2,127,786	546,186	3,600,189
Post employment benefit	-	-	(479,494)	-	(479,494)
Claims	-	352,746	15,355,406	295,707	16,003,859
Depreciation	4,904,527	-	-	-	4,904,527
Total operating expenses	<u>12,306,080</u>	<u>520,942</u>	<u>17,003,698</u>	<u>841,893</u>	<u>30,672,613</u>
Operating income (loss)	<u>(8,455,653)</u>	<u>1</u>	<u>(2,450,062)</u>	<u>(297,514)</u>	<u>(11,203,228)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Property taxes	9,293,695	-	-	-	9,293,695
Intergovernmental revenues	2,614,639	-	-	-	2,614,639
Investment income	-	77	660,488	4,690	665,255
Contribution to other government	(18,997)	-	-	-	(18,997)
Gain (loss) on disposal of property and equipment	(811,626)	-	-	-	(811,626)
Total nonoperating revenues (expenses)	<u>11,077,711</u>	<u>77</u>	<u>660,488</u>	<u>4,690</u>	<u>11,742,966</u>
Income (loss) before transfers and contributions	<u>2,622,058</u>	<u>78</u>	<u>(1,789,574)</u>	<u>(292,824)</u>	<u>539,738</u>
Transfers in	3,921,042	-	-	-	3,921,042
Transfers out	(32,000)	-	-	-	(32,000)
Capital contributions	3,638,936	-	-	-	3,638,936
<b>CHANGE IN NET POSITION</b>	<u>10,150,036</u>	<u>78</u>	<u>(1,789,574)</u>	<u>(292,824)</u>	<u>8,067,716</u>
<b>NET POSITION, BEGINNING</b>	<u>111,131,546</u>	<u>810,555</u>	<u>7,882,628</u>	<u>50,583</u>	<u>119,875,312</u>
<b>NET POSITION (DEFICIT), ENDING</b>	<u>\$ 121,281,582</u>	<u>\$ 810,633</u>	<u>\$ 6,093,054</u>	<u>\$ (242,241)</u>	<u>\$ 127,943,028</u>

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

Year Ended December 31, 2024

	County Highway	Workers Compensation Self Insurance	Health Self Insurance	Liability Self Insurance	Total Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Receipts from customers and users	\$ -	\$ -	\$ 1,677,051	\$ -	\$ 1,677,051
Receipts from interfund services provided	162,429	528,458	12,876,585	502,531	14,070,003
Receipts from intergovernmental services	3,970,970	-	-	-	3,970,970
Other operating cash receipts	1,787	-	-	41,678	43,465
Payments to suppliers and providers	(1,896,917)	(408,748)	(17,585,605)	(769,749)	(20,661,019)
Payments to employees for salaries and benefits	(4,306,847)	-	-	-	(4,306,847)
Payments for interfund services used	(548,187)	-	-	-	(548,187)
Net cash provided by (used for) operating activities	<u>(2,616,765)</u>	<u>119,710</u>	<u>(3,031,969)</u>	<u>(225,540)</u>	<u>(5,754,564)</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>					
Contribution to other government	(18,997)	-	-	-	(18,997)
Transfer from other funds	733,381	-	-	220,850	954,231
Federal and state aid received	2,120,853	-	-	-	2,120,853
Receipts from property taxes	9,293,695	-	-	-	9,293,695
Net cash provided by non-capital financing activities	<u>12,128,932</u>	<u>-</u>	<u>-</u>	<u>220,850</u>	<u>12,349,782</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Acquisition and construction of capital assets	(14,263,433)	-	-	-	(14,263,433)
Proceeds from sales of capital assets	72,844	-	-	-	72,844
Proceeds from capital contributions	3,638,934	-	-	-	3,638,934
Transfers to other funds	(32,000)	-	-	-	(32,000)
Transfers from other funds	3,187,661	-	-	-	3,187,661
Net cash used for capital and related financing activities	<u>(7,395,994)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(7,395,994)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Interest on investments	-	77	660,488	4,690	665,255
Net cash provided by investing activities	<u>-</u>	<u>77</u>	<u>660,488</u>	<u>4,690</u>	<u>665,255</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<u>2,116,173</u>	<u>119,787</u>	<u>(2,371,481)</u>	<u>-</u>	<u>(135,521)</u>
<b>CASH AND CASH EQUIVALENTS, BEGINNING</b>	<u>6,606,941</u>	<u>612,303</u>	<u>13,211,774</u>	<u>-</u>	<u>20,431,018</u>
<b>CASH AND CASH EQUIVALENTS, ENDING</b>	<u>\$ 8,723,114</u>	<u>\$ 732,090</u>	<u>\$ 10,840,293</u>	<u>\$ -</u>	<u>\$ 20,295,497</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES</b>					
Operating income (loss)	\$ (8,455,653)	\$ 1	\$ (2,450,062)	\$ (297,514)	\$ (11,203,228)
<b>Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:</b>					
Depreciation expense	4,904,527	-	-	-	4,904,527
(Increase) Decrease receivables	284,759	(67,335)	131,503	(170)	348,757
(Increase) Decrease due from other funds	-	74,851	-	-	74,851
(Increase) Decrease inventories and prepayments	(79,721)	52,000	-	1,933	(25,788)
(Increase) Decrease retention deposit	-	113,563	-	21,797	135,360
(Increase) Decrease pension related amounts	(82,882)	-	-	-	(82,882)
Increase (Decrease) accounts payable and other current liabilities	192,112	(49,617)	11,672	(9,800)	144,367
Increase (Decrease) claims payable	-	(3,753)	38,390	58,214	92,851
Increase (Decrease) due to other funds	(10,904)	-	-	-	(10,904)
Increase (Decrease) other liabilities	60,443	-	-	-	60,443
Increase (Decrease) compensated absences	570,554	-	-	-	570,554
Increase (Decrease) other post employment benefit related amounts	-	-	(763,472)	-	(763,472)
Total adjustments	<u>5,838,888</u>	<u>119,709</u>	<u>(581,907)</u>	<u>71,974</u>	<u>5,448,664</u>
<b>NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES</b>	<u>\$ (2,616,765)</u>	<u>\$ 119,710</u>	<u>\$ (3,031,969)</u>	<u>\$ (225,540)</u>	<u>\$ (5,754,564)</u>

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

County Highway acquired capital assets during 2024 through accounts payable. \$606,516 of capital asset purchases remained in the outstanding accounts payable balance at year-end.  
County Highway had non-cash capital contributions of \$3,638,934 during 2024. This contributions consisted state and federal funding allocated towards County roads and bridges.  
County Highway acquired \$157,715 of leased equipment during 2024.

## ***FIDUCIARY FUNDS***

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### **Custodial Funds:**

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

**Inmate and Representative Payee**- to account for the money that the jail is holding in a custodial capacity for inmates.

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

**Property Tax Collections**- to account for the property tax money received during the year in a custodial capacity.

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**LA CROSSE COUNTY, WISCONSIN**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**

**DECEMBER 31, 2024**

	<b>Circuit Court</b>	<b>Inmate and Representative Payee</b>	<b>Metro Enforcement Group</b>	<b>Total Custodial Funds</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,017,780	\$ 70,870	\$ 233,159	\$ 1,321,809
Receivables	-	-	15,045	15,045
Total Assets	<u>1,017,780</u>	<u>70,870</u>	<u>248,204</u>	<u>1,336,854</u>
<b>LIABILITIES</b>				
Accounts payable and other current liabilities	<u>1,017,780</u>	<u>70,870</u>	<u>44,337</u>	<u>1,132,987</u>
Total Liabilities	<u>1,017,780</u>	<u>70,870</u>	<u>44,337</u>	<u>1,132,987</u>
<b>NET POSITION</b>				
Restricted for other governments or organizations	-	-	203,867	203,867
Total Net Position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 203,867</u>	<u>\$ 203,867</u>

**LA CROSSE COUNTY, WISCONSIN**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**

**YEAR ENDED DECEMBER 31, 2024**

	<b>Circuit Court</b>	<b>Inmate and Representative Payee</b>	<b>Metro Enforcement Group</b>	<b>Property Tax Collections</b>	<b>Total Custodial Funds</b>
<b>ADDITIONS</b>					
Federal and State aid	\$ -	\$ -	\$ 104,431	\$ -	\$ 104,431
Intergovernmental revenue	-	-	59,276	-	59,276
Fine and forfeiture collections	3,497,476	-	-	-	3,497,476
Property tax collections	-	-	-	52,614,580	52,614,580
Contributions:					
Inmate funds	-	398,764	-	-	398,764
Miscellaneous	-	-	7,651	-	7,651
Total Additions	<u>3,497,476</u>	<u>398,764</u>	<u>171,358</u>	<u>52,614,580</u>	<u>56,682,178</u>
<b>DEDUCTIONS</b>					
Salary and fringe payments to employees	-	-	104,815	-	104,815
Payments of funds to other governments	-	-	47,041	-	47,041
Purchase of materials and supplies	-	-	49,298	-	49,298
Administrative expenses	-	-	9,053	-	9,053
Remittance of fines and forfeitures	3,497,476	-	-	-	3,497,476
Property tax payments	-	-	-	52,614,580	52,614,580
Distribution of inmate funds	-	398,764	-	-	398,764
Total Deductions	<u>3,497,476</u>	<u>398,764</u>	<u>210,207</u>	<u>52,614,580</u>	<u>56,721,027</u>
<b>CHANGE IN FIDUCIARY NET POSITION</b>	-	-	(38,849)	-	(38,849)
<b>NET POSITION, BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>242,716</u>	<u>-</u>	<u>242,716</u>
<b>NET POSITION, END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 203,867</u>	<u>\$ -</u>	<u>\$ 203,867</u>

## ***STATISTICAL SECTION***

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This part of La Crosse County's annual comprehensive 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.

	<b>Page</b>
<b>Financial Trends</b>	160
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
<b>Revenue Capacity</b>	165
These schedules contain information to help the reader assess the County's most significant local revenue source, property tax.	
<b>Debt Capacity</b>	169
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
<b>Demographic and Economic Information</b>	176
These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	
<b>Operating Information</b>	178
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	

**Sources:** *Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial report for the relevant year.*



LA CROSSE COUNTY, WISCONSIN  
Net Position by Component  
Last Ten Fiscal Years  
(accrual basis of accounting)

	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Governmental activities										
Net investment in capital assets										
Restricted	\$ 83,871,162	\$ 82,884,779	\$ 84,270,778	\$ 86,110,257	\$ 88,984,413	\$ 95,361,921	\$ 98,295,503	\$ 110,367,184	\$ 120,495,929	\$ 134,994,050
Unrestricted	14,500,096	8,373,753	8,763,343	18,883,813	12,435,462	21,526,913	29,300,768	34,523,830	13,823,024	20,142,982
	39,575,461	48,937,809	44,645,507	39,193,828	50,513,221	49,117,928	54,085,153	56,182,937	75,968,237	75,745,822
Total governmental activities net position	\$ 137,946,719	\$ 140,196,341	\$ 137,679,628	\$ 144,187,898	\$ 151,933,096	\$ 166,006,762	\$ 181,681,424	\$ 201,073,951	\$ 210,287,190	\$ 230,882,854
Business-type activities										
Net investment in capital assets										
Restricted	\$ 12,211,780	\$ 10,600,932	\$ 11,935,162	\$ 13,492,863	\$ 13,066,582	\$ 12,574,071	\$ 12,465,758	\$ 12,980,884	\$ 14,278,884	\$ 17,003,195
Unrestricted	1,713,201	-	1,359,646	2,771,263	96,785	1,918,748	3,292,228	3,823,547	-	-
	11,705,372	13,701,497	11,832,919	12,011,128	16,932,564	18,194,884	20,107,682	19,167,609	22,624,403	32,199,977
Total business-type activities net position	\$ 25,630,353	\$ 24,302,429	\$ 25,127,727	\$ 28,275,254	\$ 30,095,931	\$ 32,687,703	\$ 35,865,668	\$ 35,972,040	\$ 36,903,287	\$ 49,203,172
Primary government										
Net investment in capital assets										
Restricted	\$ 96,082,942	\$ 93,485,711	\$ 96,205,940	\$ 99,603,120	\$ 102,050,995	\$ 107,935,992	\$ 110,761,261	\$ 123,348,068	\$ 134,774,813	\$ 151,997,245
Unrestricted	16,213,297	8,373,753	10,122,989	21,655,076	12,532,247	23,445,661	32,592,996	38,347,377	13,823,024	20,142,982
	51,280,833	62,639,306	56,478,426	51,204,956	67,445,785	67,312,812	74,192,835	75,350,546	98,592,640	107,945,799
Total primary government net position	\$ 163,577,072	\$ 164,498,770	\$ 162,807,355	\$ 172,463,152	\$ 182,029,027	\$ 198,694,465	\$ 217,547,092	\$ 237,045,991	\$ 247,190,477	\$ 280,086,026

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

	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>Expenses</b>										
Governmental activities:										
General government	\$ 12,128,660	\$ 10,481,817	\$ 10,503,901	\$ 11,324,080	\$ 9,757,576	\$ 9,923,678	\$ 9,021,022	\$ 10,557,207	\$ 12,512,180	\$ 13,699,382
Public safety	18,439,173	19,025,286	18,921,591	19,266,507	19,367,187	19,110,843	18,244,803	18,642,832	21,337,803	22,225,737
Public works	11,043,214	12,502,920	12,354,525	11,318,173	12,377,088	11,466,853	11,755,655	12,597,379	13,524,529	12,726,156
Health and human services	49,003,479	53,200,997	53,978,318	51,053,092	56,216,069	56,423,175	55,002,182	57,204,823	68,284,893	67,463,938
Culture, recreation and education	3,177,994	3,293,508	3,456,445	3,357,778	3,692,275	3,765,482	3,705,231	4,265,989	4,641,165	4,646,528
Conservation and development	3,600,824	3,281,411	4,952,696	3,289,331	3,061,333	5,828,675	4,965,788	4,411,599	5,921,747	6,913,981
Interest on long-term debt	1,416,671	1,953,112	2,062,260	1,623,021	1,561,757	1,532,860	1,415,297	1,224,513	1,067,751	913,871
Total governmental activities expenses	98,810,015	103,739,051	106,229,736	101,231,982	106,033,285	108,051,566	104,109,978	108,904,342	127,290,068	128,589,593
Business-type activities:										
Hillview Health Care Center	16,803,148	16,971,628	16,081,900	13,947,038	13,308,374	11,425,280	9,697,077	10,147,140	9,180,258	9,119,003
Hillview Facility	-	-	-	-	-	-	-	-	-	243,348
Lakeview Nursing Home Facility	392,250	522,348	1,486,751	1,093,519	1,096,852	1,071,756	1,035,586	995,078	994,988	1,400,703
Solid Waste	11,472,378	12,028,325	9,813,787	10,169,621	12,175,043	12,349,546	12,560,847	13,087,085	13,845,736	14,681,947
Non-major enterprise funds	4,250,541	4,460,669	6,195,483	5,717,912	5,842,446	5,877,991	5,462,254	5,856,562	6,916,084	6,999,773
Total business-type activities expenses	32,918,317	33,982,970	33,577,921	30,928,090	32,422,715	30,724,573	28,755,764	30,085,865	30,937,066	32,444,774
Total primary government expenses	\$ 131,728,332	\$ 137,722,021	\$ 139,807,657	\$ 132,160,072	\$ 138,456,000	\$ 138,776,139	\$ 132,865,742	\$ 138,990,207	\$ 158,227,134	\$ 161,034,367
<b>Program Revenues</b>										
Governmental activities:										
Charges for services:										
General government	\$ 1,932,236	\$ 2,051,535	\$ 2,039,105	\$ 1,894,811	\$ 2,076,107	\$ 2,162,520	\$ 2,476,121	\$ 2,323,645	\$ 1,853,252	\$ 2,137,291
Public safety	1,326,215	1,141,971	880,723	1,616,855	1,759,902	1,499,333	1,675,917	1,101,007	1,075,027	1,132,171
Public works	3,571,144	3,742,283	3,791,839	3,723,054	3,933,187	3,507,233	3,776,994	4,725,126	4,239,166	3,979,709
Health and human services	2,844,188	5,056,124	5,265,628	15,129,335	15,537,938	13,583,013	14,030,223	17,783,418	14,190,031	16,269,944
Culture, recreation and education	648,918	700,685	705,194	733,389	759,970	830,174	981,015	964,563	978,812	929,400
Conservation and development	934,738	572,793	489,416	492,427	635,109	1,693,921	462,721	630,487	223,079	264,947
Operating grants and contributions	36,938,214	41,970,637	36,494,901	31,861,104	32,087,007	38,837,558	36,751,340	39,083,684	45,842,907	44,484,734
Capital grants and contributions	926,473	912,385	2,288,401	-	2,095,858	4,856,703	2,326,702	3,327,443	1,759,401	3,640,786
Total governmental activities program revenues	49,122,126	56,148,413	51,955,207	55,450,975	58,885,078	66,970,455	62,481,033	69,939,373	70,161,675	72,838,982
Business-type activities:										
Charges for services:										
Hillview Health Care Center	14,686,798	13,495,010	13,076,605	11,446,011	10,679,766	10,027,566	8,323,168	7,982,381	7,526,126	8,050,401
Lakeview Nursing Home Facility	280,349	339,414	1,280,935	1,280,480	1,280,128	1,302,978	1,280,294	1,280,159	1,302,037	1,323,862
Solid Waste	11,827,358	12,522,992	12,346,854	11,987,954	12,660,093	12,992,880	13,592,297	13,590,834	14,456,730	14,975,719
Non-major enterprise funds	4,233,128	4,383,355	5,604,853	5,806,172	6,109,667	6,429,903	6,470,638	6,482,367	6,729,067	6,787,635
Operating grants and contributions	1,738,358	1,659,439	1,787,887	3,195,885	2,756,871	2,059,156	2,165,682	1,100,590	377,325	257,526
Capital grants and contributions	-	69,820	-	-	-	-	-	-	-	883,545
Total business-type activities program revenues	32,765,991	32,470,030	34,097,134	33,716,502	33,486,525	32,812,483	31,832,079	30,436,331	30,391,285	32,278,688
Total primary government program revenues	\$ 81,888,117	\$ 88,618,443	\$ 86,052,341	\$ 89,167,477	\$ 92,371,603	\$ 99,782,938	\$ 94,313,112	\$ 100,375,704	\$ 100,552,960	\$ 105,117,670
<b>Net (Expense)/Revenue</b>										
Governmental activities	\$ (49,687,889)	\$ (47,590,638)	\$ (54,274,529)	\$ (45,781,007)	\$ (47,148,207)	\$ (41,081,111)	\$ (41,628,945)	\$ (38,964,969)	\$ (57,128,393)	\$ (55,750,611)
Business-type activities	(152,326)	(1,512,940)	519,213	2,788,412	1,063,810	2,087,910	3,076,315	350,466	(545,781)	(166,086)
Total primary government net expense	\$ (49,840,215)	\$ (49,103,578)	\$ (53,755,316)	\$ (42,992,595)	\$ (46,084,397)	\$ (38,993,201)	\$ (38,552,630)	\$ (38,614,503)	\$ (57,674,174)	\$ (55,916,697)

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

	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>General Revenues and other changes in Net Position</b>										
Governmental activities:										
Taxes										
Property taxes	\$ 31,445,155	\$ 32,560,874	\$ 33,500,501	\$ 34,171,629	\$ 34,723,713	\$ 35,624,535	\$ 36,305,525	\$ 36,613,795	\$ 37,255,538	\$ 37,831,942
Sales taxes	11,814,918	12,044,352	12,447,360	12,927,849	13,183,916	13,312,448	15,657,528	16,813,151	17,390,626	17,548,458
Other taxes	20,691	14,473	23,137	53,290	202,038	49,021	228,636	254,580	181,310	176,837
Unrestricted grants and contributions	4,256,166	4,259,677	4,227,260	4,236,691	4,628,167	4,614,647	4,591,168	4,656,725	4,677,248	24,423,258
Investment income and interest on delinquent taxes	2,358,456	723,893	1,348,982	1,608,276	2,264,216	1,503,974	424,422	(59,547)	6,709,827	6,746,201
Gain on disposal of capital assets	737,767	210,474	292,726	1,274,213	91,997	50,152	96,328	78,792	514,715	1,281,769
Transfers	15,700	26,517	(82,150)	(30,948)	(200,642)	-	-	-	(387,632)	(11,662,190)
Total governmental activities	50,648,853	49,840,260	51,757,816	54,241,000	54,893,405	55,154,777	57,303,607	58,357,496	66,341,632	76,346,275
Business-type activities:										
Property taxes	131,700	116,100	146,363	154,050	160,911	167,278	174,648	180,497	186,853	190,889
Interest income	34,911	94,855	75,225	165,192	390,274	324,302	(98,098)	(479,624)	482,095	595,586
Insurance recoveries	-	-	-	-	-	-	-	-	399,792	-
Gains on disposal of capital assets	31,138	578	2,347	8,925	5,040	12,282	25,100	55,033	20,656	17,306
Transfers	(15,700)	(26,517)	82,150	30,948	200,642	-	-	-	387,632	11,662,190
Total business-type activities	182,049	185,016	306,085	359,115	756,867	503,862	101,650	(244,094)	1,477,028	12,465,971
Total primary government	\$ 50,830,902	\$ 50,025,276	\$ 52,063,901	\$ 54,600,115	\$ 55,650,272	\$ 55,658,639	\$ 57,405,257	\$ 58,113,402	\$ 67,818,660	\$ 88,812,246
<b>Change in Net Position</b>										
Governmental activities	\$ 960,964	\$ 2,249,622	\$ (2,516,713)	\$ 8,459,993	\$ 7,745,198	\$ 14,073,666	\$ 15,674,662	\$ 19,392,527	\$ 9,213,239	\$ 20,595,664
Business-type activities	29,723	(1,327,924)	825,298	3,147,527	1,820,677	2,591,772	3,177,965	106,372	931,247	12,299,885
Total primary government	\$ 990,687	\$ 921,698	\$ (1,691,415)	\$ 11,607,520	\$ 9,565,875	\$ 16,665,438	\$ 18,852,627	\$ 19,498,899	\$ 10,144,486	\$ 32,895,549

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

	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Fund										
Nonspendable	\$ 5,376,552	\$ 4,092,826	\$ 4,173,944	\$ 4,195,465	\$ 3,431,287	\$ 3,166,383	\$ 3,115,430	\$ 2,973,162	\$ 2,797,008	\$ 2,727,679
Restricted	712,343	587,052	882,076	736,661	688,104	233,265	217,822	268,115	310,068	269,076
Committed	1,931,287	1,953,888	974,507	2,149,654	1,860,494	1,665,257	1,503,751	1,276,355	1,097,640	5,054,161
Assigned	4,151,308	6,162,676	5,006,726	4,836,213	5,355,894	6,292,288	7,823,775	10,012,165	8,247,072	6,071,697
Unassigned	19,079,125	19,535,110	19,909,765	20,710,833	23,529,956	24,308,616	24,836,150	17,070,448	20,935,086	24,291,590
Total general fund	\$ 31,250,615	\$ 32,331,552	\$ 30,947,018	\$ 32,628,826	\$ 34,865,735	\$ 35,665,809	\$ 37,496,928	\$ 31,600,245	\$ 33,386,874	\$ 38,414,203
All other Governmental Funds										
Nonspendable	\$ 68,138	\$ 125,512	\$ 144,424	\$ 82,855	\$ 68,723	\$ 77,086	\$ 89,241	\$ 104,210	\$ 112,111	\$ 83,173
Restricted	8,182,952	18,561,709	4,296,798	4,981,960	4,859,426	5,130,209	4,967,947	5,327,130	5,228,531	6,284,020
Committed	-	-	1,870,452	6,111,127	7,991,515	14,028,982	21,173,354	23,789,035	25,057,117	21,806,179
Assigned	4,818,074	4,711,576	1,290,227	209,277	672,121	527,934	-	-	-	-
Unassigned (deficit)	-	-	(40,642)	-	-	-	(85,362)	(308,073)	-	-
Total all other governmental funds	\$ 13,069,164	\$ 23,398,797	\$ 7,561,259	\$ 11,385,219	\$ 13,591,785	\$ 19,764,211	\$ 26,145,180	\$ 28,912,302	\$ 30,397,759	\$ 28,173,372

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

	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>Revenues</b>										
Taxes	\$ 41,295,362	\$ 42,319,874	\$ 43,220,862	\$ 44,516,441	\$ 45,349,766	\$ 46,069,842	\$ 49,202,589	\$ 50,103,580	\$ 46,106,159	\$ 46,874,419
Intergovernmental revenues	40,153,070	39,951,912	39,041,210	32,712,538	33,223,690	42,621,064	41,804,273	40,216,449	48,028,041	66,562,444
Interdepartmental revenues	2,289	-	-	-	-	-	-	-	-	-
Licenses and permits	912,751	950,092	1,003,669	979,748	1,041,059	1,050,083	1,071,293	1,051,559	1,165,292	1,181,237
Fines, forfeits and penalties	374,901	357,711	368,448	340,756	352,293	310,787	354,645	317,813	269,471	298,662
Public charges for services	5,343,875	4,707,407	4,642,138	15,006,100	15,874,908	14,100,536	14,875,767	14,377,894	13,873,207	12,692,863
Intergovernmental charges for services	1,595,980	3,537,505	3,653,109	4,102,688	5,696,889	5,496,575	5,283,124	4,980,710	4,508,650	4,967,625
Investment income	-	-	-	-	-	-	-	-	5,488,370	5,522,357
Miscellaneous revenues	1,106,808	1,985,470	2,378,176	2,172,325	3,123,600	2,553,051	1,519,066	1,725,573	2,261,226	2,593,895
Total revenues	90,785,036	93,809,971	94,307,612	99,830,596	104,662,205	112,201,938	114,110,757	112,773,578	121,700,416	140,693,502
<b>Expenditures</b>										
General government	12,349,685	10,780,323	11,007,894	11,877,554	11,365,502	11,949,059	11,662,627	12,590,349	13,523,564	14,315,671
Public safety	16,536,275	16,637,560	17,249,297	17,568,988	17,247,555	17,340,339	17,814,373	18,361,721	18,473,559	19,963,178
Public works	45,895	36,901	59,314	26,360	26,156	32,498	27,263	29,652	669	716
Health and human services	48,921,985	51,472,233	51,990,061	50,496,463	54,659,028	55,841,329	56,104,219	58,310,808	64,502,981	66,909,819
Culture, recreation and education	3,068,702	3,084,688	3,273,745	3,101,429	3,381,100	3,355,803	3,611,014	4,017,278	4,034,352	4,134,977
Conservation and development	5,181,666	4,028,249	5,023,122	4,949,617	4,603,779	7,046,983	5,714,745	5,242,004	6,153,060	7,361,637
Miscellaneous	74,720	130,075	76,661	47,072	46,598	67,204	60,864	449,019	1,059,149	521,467
Debt service:										
Principal	3,636,729	9,273,161	18,085,915	4,686,908	4,955,000	5,335,000	10,295,000	5,965,000	6,210,000	5,825,000
Interest and other charges	1,336,923	1,857,974	2,278,202	1,647,840	1,582,468	1,530,112	1,487,519	1,248,095	1,106,737	948,002
Debt issue costs	75,599	328,332	32,712	50,727	54,287	72,705	123,984	-	-	-
Capital outlay	8,903,826	15,913,401	2,530,577	1,485,990	2,204,946	3,008,523	1,508,369	2,734,416	3,962,736	4,184,386
Total expenditures	100,132,005	113,542,897	111,607,500	95,938,948	100,126,419	105,579,555	108,409,977	108,948,342	119,026,807	124,164,853
Excess (deficiency) of revenues over (under) expenditures	(9,346,969)	(19,732,926)	(17,299,888)	3,891,648	4,535,786	6,622,383	5,700,780	3,825,236	2,673,609	16,528,649
<b>Other financing sources (uses)</b>										
Long-term debt issued	13,665,000	13,460,000	2,725,000	2,765,000	2,515,000	5,200,000	7,755,000	-	-	-
Bond premium	1,103,096	1,386,618	265,731	-	221,596	218,406	292,540	-	-	-
Sale of capital assets	2,009,878	367,012	291,312	1,594,341	81,225	19,006	53,768	22,962	432,732	1,201,932
Leases issued	-	-	-	-	-	-	-	322,241	558,846	462,317
Subscriptions issued	-	-	-	-	-	-	-	-	1,466,379	161,276
Refunding bonds issued	-	17,965,000	-	-	-	-	3,610,000	-	-	-
Transfers in	674,596	821,923	886,067	123,600	66,095	905,483	1,051,415	431,973	566,500	13,802,676
Transfers out	(2,647,397)	(3,059,035)	(4,090,294)	(2,868,821)	(2,976,227)	(5,992,778)	(10,251,415)	(7,731,973)	(2,425,980)	(29,353,908)
Total other financing sources (uses)	14,805,173	30,941,518	77,816	1,614,120	(92,311)	350,117	2,511,308	(6,954,797)	598,477	(13,725,707)
Net change in fund balances	\$ 5,458,204	\$ 11,208,592	\$ (17,222,072)	\$ 5,505,768	\$ 4,443,475	\$ 6,972,500	\$ 8,212,088	\$ (3,129,561)	\$ 3,272,086	\$ 2,802,942
*Debt service as a percentage of noncapital expenditures	5.01%	11.39%	18.74%	6.71%	6.63%	6.54%	11.06%	6.67%	6.25%	5.45%

\*Note: in this calculation, debt service expenditures include principal and interest and other charges. The percentage for fiscal year 2015 has been recalculated to reflect this change.

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

Fiscal Year	Real Estate										Less: Tax Incremental Districts (TID)	Total (b)	General County Tax Rate (c)
	(a)												
	Residential	Commercial	Manufacturing	Other	Personal Property								
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					
2016	5,914,509,600	2,303,455,200	191,733,400	295,070,000	339,473,200	387,907,600	8,656,333,800	3.89					
2017	6,218,489,600	2,560,222,900	207,640,600	305,303,300	343,353,300	485,618,800	9,149,390,900	3.75					
2018	6,615,054,500	2,638,330,300	218,127,300	320,754,300	243,588,100	538,291,000	9,497,563,500	3.67					
2019	7,029,542,400	2,702,358,200	252,883,800	323,255,400	244,405,200	554,010,800	9,998,434,200	3.58					
2020	7,460,511,000	2,887,512,200	261,810,600	328,351,100	262,878,100	713,448,200	10,487,614,800	3.48					
2021	8,046,667,500	3,245,714,400	280,799,500	340,943,700	324,563,800	775,986,200	11,462,702,700	3.21					
2022	9,081,725,000	3,666,862,900	305,303,700	340,313,900	258,254,100	747,309,100	12,905,150,500	2.90					
2023	10,311,716,200	3,831,366,500	326,677,600	362,782,500	276,982,200	1,019,089,000	14,090,436,000	2.70					
2024	10,960,911,300	4,191,661,300	352,698,700	406,936,400	-	1,036,349,400	14,875,858,300	2.55					

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)*

		Fiscal Year									
	Percentage										
	Applicable to Value										
Name of Government	in La Crosse County	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
La Crosse County:											
Operating Levy	100.00%	\$ 3.05	\$ 3.01	\$ 2.90	\$ 2.81	\$ 2.71	\$ 2.63	\$ 2.46	\$ 2.21	\$ 2.06	\$ 1.95
Library & WRLS	100.00%	0.21	0.22	0.22	0.22	0.21	0.20	0.19	0.19	0.17	0.17
Debt Service	100.00%	0.62	0.66	0.63	0.64	0.66	0.65	0.56	0.50	0.47	0.43
Total Direct County Tax Rate		3.88	3.89	3.75	3.67	3.58	3.48	3.21	2.90	2.70	2.55
City:											
La Crosse	100.00%	27.82	27.29	26.66	25.09	24.39	23.61	22.22	21.89	18.31	18.31
Onalaska	100.00%	20.94	20.77	20.14	18.93	18.30	18.05	17.30	16.18	16.05	14.99
Villages:											
Bangor	100.00%	20.74	20.34	20.17	18.83	19.06	19.24	18.46	17.63	16.64	15.59
Holmen	100.00%	19.85	19.44	20.05	19.02	19.46	19.03	18.40	16.48	17.29	15.32
Rockland	100.00%	19.01	18.62	18.12	17.31	17.21	16.92	16.37	15.91	14.98	14.16
West Salem	100.00%	18.30	17.92	17.12	16.04	16.34	17.27	16.93	16.11	13.90	13.90
Towns:											
Bangor	100.00%	18.17	17.74	17.03	15.77	15.28	16.36	15.80	15.40	14.51	14.36
Barre	100.00%	15.63	15.40	14.83	13.85	14.08	14.60	14.23	13.47	11.56	10.84
Burns	100.00%	17.77	17.38	16.85	15.84	15.53	15.27	14.72	14.38	13.61	12.88
Campbell	100.00%	19.67	19.24	18.83	17.89	17.29	17.60	16.38	16.27	13.33	12.54
Farmington	100.00%	17.14	17.19	19.96	18.46	18.39	18.16	17.41	16.69	14.38	11.95
Greenfield	100.00%	18.50	18.27	17.64	16.77	16.82	17.39	17.28	15.97	13.54	12.68
Hamilton	100.00%	16.63	16.56	15.77	14.76	15.05	15.56	15.34	14.70	12.78	11.89
Holland	100.00%	16.87	16.72	16.42	15.29	15.57	15.20	14.16	12.51	12.98	11.14
Medary	100.00%	16.56	16.53	15.92	15.07	14.91	14.53	13.60	13.15	11.19	10.80
Onalaska	100.00%	16.81	16.50	16.56	15.50	15.44	14.86	14.16	12.43	11.76	10.25
Shelby	100.00%	19.77	19.43	18.97	18.15	17.75	17.57	16.37	16.00	13.08	12.57
Washington	100.00%	18.38	17.71	17.03	16.08	16.15	16.00	15.93	15.07	14.02	12.95
School Districts:											
Holmen	100.00%	11.23	11.20	10.56	10.56	10.34	9.77	8.35	7.93	6.94	6.94
Onalaska	100.00%	10.55	9.89	9.65	9.12	8.88	8.32	7.90	8.55	8.54	8.13
West Salem	100.00%	10.21	9.42	8.93	8.89	9.55	9.54	9.15	7.73	7.60	8.72
La Crosse	98.41%	12.37	11.91	11.53	11.23	11.02	9.98	9.98	7.69	7.94	7.25
Bangor	95.49%	11.47	10.85	10.41	10.24	10.14	9.74	9.77	9.50	9.52	9.38
Melrose-Mindoro	49.94%	10.79	13.74	12.94	12.94	12.93	12.21	11.75	9.78	8.09	8.18
Cashton	5.41%	10.12	9.56	9.22	10.12	9.36	8.25	7.20	7.06	6.68	5.87
Westby Area	3.44%	10.45	10.21	9.90	9.90	10.68	10.90	10.85	10.17	8.47	7.90
Technical College:											
Western Technical College	47.19%	1.58	1.59	1.53	1.50	1.45	1.40	1.27	1.12	1.02	0.96

Source: Town, Village and City Taxes, Wisconsin Department of Revenue  
Equalized Levy Rates, Wisconsin Department of Public Instruction

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

	2024				2015			
	Equalized Value	Rank	Percentage of Total Equalized Value		Equalized Value	Rank	Percentage of Total Equalized Value	
<b>Taxpayer</b>								
Gundersen Lutheran Medical Center/								
Gundersen Clinic	\$ 253,682,200	1	1.59%		\$ 201,196,260	1	2.31%	
Kwik Trip Stores, Inc.	213,143,500	2	1.34%		96,247,540	2	1.10%	
UnitedHealth Group	56,486,300	3	0.35%		55,682,100	4	0.00%	
Mayo Clinic Health System (Franciscan Healthcare)	52,346,100	4	0.33%		44,761,730	6	0.51%	
The Trane Company	45,711,700	5	0.29%		43,636,490	7	0.50%	
Walmart/Sam's Club	42,591,500	6	0.27%		52,253,250	5	0.60%	
Kraus-Anderson Inc	32,631,500	7	0.21%		-	N/A	0.00%	
232 3rd St N LLC	30,271,800	8	0.19%		-	N/A	0.00%	
Property Logic LLC	29,981,700	9	0.19%		-	N/A	0.00%	
Menards	29,306,200	10	0.18%		31,215,410	8	0.36%	
Crown American - Valley View Mall	-	N/A	0.00%		66,156,400	3	0.76%	
JF Brennan Co Inc	-	N/A	0.00%		27,317,780	9	0.31%	
Altra Credit Union	-	N/A	0.00%		25,180,800	10	0.29%	
Total	\$ 786,152,500		4.94%		\$ 643,647,760		6.46%	
<b>Total County Equalized Value</b>	<b>\$ 15,912,207,700</b>				<b>\$ 8,717,923,400</b>			

Source: La Crosse County Treasurer's Office



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

Settlement Year	Collected within the Fiscal Year of the Levy			Collections in Subsequent Years		Total Collections to Date	
	Total Tax Roll	Amount	Percentage of Levy	(a)	Amount	Percentage of Levy	
2015	\$ 208,496,752	\$ 207,145,983	99.35%	\$ 1,330,463	\$ 208,476,446	99.99%	
2016	211,710,969	210,694,389	99.52%	1,000,467	211,694,856	99.99%	
2017	215,821,646	214,733,882	99.50%	1,070,263	215,804,145	99.99%	
2018	218,891,315	217,735,574	99.47%	1,107,935	218,843,509	99.98%	
2019	222,807,508	221,678,490	99.49%	1,024,537	222,703,027	99.95%	
2020	229,163,659	228,265,077	99.61%	810,456	229,075,533	99.96%	
2021	231,664,776	230,868,313	99.66%	589,353	231,457,666	99.91%	
2022	240,942,774	240,194,996	99.69%	481,472	240,676,468	99.89%	
2023	240,274,750	239,307,940	99.60%	573,200	239,881,140	99.84%	
2024	256,468,038	255,522,203	99.63%	N/A	255,522,203	99.63%	

Source: La Crosse County Treasurer's Tax Settlement Reports

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

### Business-type Activities

Note: (a) 2024 percentage calculated using 2023 personal income data, which is the most recent available.

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

Year Ending December 31	General Obligation Bonds and Loans	Less: Amount Available	Net General Bonded Debt	Equalized Value	Percent of Debt to Equalized		Debt Per Capita
					Valuation	Population	
2015	\$ 61,817,271	\$ 833,758	\$ 60,983,513	\$ 8,717,923,400	0.70%	117,054	\$ 520.99
2016	76,687,495	14,203,769	62,483,726	9,044,241,400	0.69%	118,038	529.35
2017	78,649,437	306,015	78,343,422	9,635,009,700	0.81%	118,675	660.15
2018	76,255,989	24,231	76,231,758	10,035,854,500	0.76%	119,193	639.57
2019	72,990,212	80,830	72,909,382	10,552,445,000	0.69%	119,484	610.20
2020	72,030,598	78,082	71,952,516	11,201,063,000	0.64%	120,447	597.38
2021	72,320,382	309,941	72,010,441	12,238,688,900	0.59%	120,331	598.44
2022	65,194,293	-	65,194,293	13,652,459,600	0.48%	122,126	533.83
2023	57,798,905	-	57,798,905	15,109,525,000	0.38%	122,365	472.35
2024	59,223,197	-	59,223,197	15,912,207,700	0.37%	123,232	480.58

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements. 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 (Continued)**  
**As of December 31, 2024**

<b>Governmental Unit</b>	<b>Outstanding Debt</b>	<b>% of Debt Within County (a)</b>	<b>Amount of Debt Within County</b>
<b>DIRECT DEBT</b>			
La Crosse County	\$ 38,862,658	100.00%	\$ 38,862,658
			<b>\$ 38,862,658</b>
<b>TOTAL DIRECT DEBT</b>			
<b>OVERLAPPING DEBT</b>			
<b>Cities</b>			
La Crosse	128,969,088	100.00%	\$ 128,969,088
Onalaska	46,680,220	100.00%	46,680,220
<b>Total All Cities</b>			<b>\$ 175,649,308</b>
<b>Villages</b>			
Bangor	1,796,830	100.00%	\$ 1,796,830
Holmen	39,866,873	100.00%	39,866,873
Rockland	871,561	100.00%	871,561
West Salem	3,530,735	100.00%	3,530,735
<b>Total All Villages</b>			<b>\$ 46,065,999</b>
<b>Towns</b>			
Bangor	153,302	100.00%	\$ 153,302
Barre	-	100.00%	-
Burns	-	100.00%	-
Campbell	1,029,733	100.00%	1,029,733
Farmington	328,314	100.00%	328,314
Greenfield	339,613	100.00%	339,613
Hamilton	2,569,808	100.00%	2,569,808
Holland	-	100.00%	-
Medary	-	100.00%	-
Onalaska	710,578	100.00%	710,578
Shelby	1,000,000	100.00%	1,000,000
Washington	-	100.00%	-
<b>Total All Towns</b>			<b>\$ 6,131,348</b>
<b>School Districts</b>			
Holmen	59,145,000	100.00%	\$ 59,145,000
Onalaska	57,990,000	100.00%	57,990,000
West Salem	19,530,000	100.00%	19,530,000
La Crosse	7,215,000	98.41%	7,100,282
Bangor	22,927,187	95.49%	21,893,171
Melrose-Mindoro	19,150,000	49.94%	9,563,510
Cashton	7,315,000	5.41%	395,742
Westby Area	8,388,275	3.44%	288,557
<b>Total All School Districts</b>			<b>\$ 175,906,261</b>

**LA CROSSE COUNTY, WISCONSIN**  
**Ratios of Net General Bonded Debt to Equalized Valuation and Debt Per Capita (Continued)**  
**As of December 31, 2024**

<b>Governmental Unit</b>	<b>Outstanding Debt</b>	<b>% of Debt Within County (a)</b>	<b>Amount of Debt Within County</b>
<b>Sanitary Districts</b>			
Shelby #2	\$ 1,807,987	100.00%	\$ 1,807,987
Mindoro #1	425,870	100.00%	425,870
St. Joseph # 1	1,056,843	100.00%	1,056,843
<b>Total All Sanitary Districts</b>			<b><u>\$ 3,290,700</u></b>
<b>Technical College Districts</b>			
Western Technical College	90,243,051	47.19%	\$ 42,585,696
<b>Total All Technical College Districts</b>			<b><u>\$ 42,585,696</u></b>
<b>TOTAL OVERLAPPING DEBT</b>			<b><u>\$ 449,629,311</u></b>
<b>TOTAL DIRECT AND OVERLAPPING DEBT</b>			<b><u>\$ 488,491,969</u></b>

(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, 2024**

	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Debt limit	\$ 435,896,170	\$ 452,212,070	\$ 481,750,485	\$ 501,792,725	\$ 527,622,250	\$ 560,053,150	\$ 611,934,445	\$ 682,622,980	\$ 755,476,250	\$ 795,610,385
Total net debt applicable to limit	59,001,572	59,171,162	73,954,858	72,241,461	69,095,573	68,097,240	68,445,936	62,041,032	55,251,532	56,588,969
Legal debt margin	\$ 376,894,598	\$ 393,040,908	\$ 407,795,627	\$ 429,551,264	\$ 458,526,677	\$ 491,955,910	\$ 543,488,509	\$ 620,581,948	\$ 700,224,718	\$ 739,021,416
Total net debt applicable to the limit as a percentage of debt limit	13.5%	13.1%	15.4%	14.4%	13.1%	12.2%	11.2%	9.1%	7.3%	7.1%

**Legal Debt Margin Calculation for Fiscal Year 2024**

Equalized value	\$ 15,912,207,700
Debt Limit ( 5% of equalized value)	\$ 795,610,385
Debt applicable to limit:	
Outstanding general obligation debt	56,635,000
Less: Amount available in debt service fund	(46,031)
Total net debt applicable to limit	56,588,969
Legal debt margin	\$ 739,021,416

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, 2024**

<b>Fiscal Year</b>	<b>Revenue Loans</b>			<b>Debt Service</b>		
	<b>Direct Operating Revenues</b>	<b>Direct Operating Expenses (1)</b>	<b>Net Available Revenue</b>	<b>Principal</b>	<b>Interest</b>	<b>Coverage</b>
2015	\$ 11,857,376	\$ 9,495,694	\$ 2,361,682	\$ -	\$ -	-
2016	12,613,264	10,366,986	2,246,278	-	-	-
2017	12,409,252	8,798,828	3,610,424	1,226,940	456,382	2.14
2018	12,116,390	9,247,309	2,869,081	1,218,156	465,166	1.70
2019	13,005,025	10,609,081	2,395,944	1,265,206	418,116	1.42
2020	13,303,393	10,871,022	2,432,371	1,313,064	370,258	1.44
2021	13,491,895	11,065,210	2,426,685	1,364,795	318,527	1.44
2022	13,079,339	11,592,748	1,486,591	1,417,515	265,807	0.88
2023	14,842,196	12,624,604	2,217,592	1,472,273	211,049	1.32
2024	15,375,053	13,484,281	1,890,772	1,528,726	154,595	1.12

(1) 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 (thousands of dollars)</b>	<b>(c) Per Capita Personal Income</b>	<b>(d) Public School Enrollment</b>	<b>(e) Private School Enrollment</b>	<b>(f) Unemployment Rate</b>
2015	117,054	\$ 5,267,128	\$ 44,557	16,280	2,201	3.9%
2016	118,038	5,401,792	45,731	16,206	2,129	3.8%
2017	118,675	5,574,757	47,134	16,167	2,190	3.0%
2018	119,193	5,924,208	50,107	16,149	2,150	2.7%
2019	119,484	6,114,730	51,813	15,975	2,205	2.9%
2020	120,447	6,462,192	54,532	15,559	2,126	3.8%
2021	120,331	7,021,383	58,301	15,549	2,374	1.8%
2022	122,126	7,273,302	60,463	15,378	2,467	1.9%
2023	122,365	7,510,612	62,336	15,113	2,586	2.3%
2024	123,232	(g)	(g)	14,903	2,517	2.5%

(a) Source: Wisconsin Demographic Services Center

(b), (c) Source: U.S. Bureau of Economic Analysis

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

(f) Source: Wisconsin Department of Workforce Development  
La Crosse-Onalaska, WI-MN Metropolitan Statistical Area, not seasonally adjusted.

(g) Data not available.

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

<b>Employer</b>	<b>Product/Business</b>	<b>2024</b>			<b>2015</b>		
		<b>Approximate Employment</b>	<b>% of Total County Employment</b>	<b>Rank</b>	<b>Approximate Employment</b>	<b>% of Total County Employment</b>	<b>Rank</b>
Gundersen Lutheran Medical Center / Gundersen Clinic	Medical clinics/hospital	6,860	10.50%	1	6,663	9.99%	1
Kwik Trip Stores, Inc. (Corporate Office)	Convenience stores	5,550	8.49%	2	1,920	2.88%	3
Mayo Clinic Health System (Franciscan Healthcare)	Medical clinics/hospital	2,430	3.72%	3	2,688	4.03%	2
University of Wisconsin - La Crosse	Education	1,298 *	1.99%	4	1,400	2.10%	5
La Crosse County	County government	1,193 *	1.83%	5	1,395 *	2.09%	6
La Crosse School District	Education	1,011 *	1.55%	6	984 *	1.48%	7
Trane Ingersol Rand	Air conditioning/ heating equipment	1,000	1.53%	7	1,800	2.70%	4
Western Technical College	Education	928 *	1.42%	8	- *		N/A
City Brewing Co., LLC	Brewery / Beverage Distribution	500	0.76%	9	-		N/A
JF Brennan Co Inc	Construction Companies	500	0.76%	10			
Optum Health	Health services	N/A	-	N/A	860	1.29%	8
Century Link	Telephone utility	N/A	-	N/A	800	1.20%	9
Festival Foods	Retail Grocery	N/A	-	N/A	685	1.03%	10
<b>Total</b>		<b>14,410</b>	<b>22.05%</b>		<b>12,532</b>	<b>18.78%</b>	

Source: La Crosse County Finance Department.

\* Includes seasonal and part-time individuals

**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>2015</u></b>	<b><u>2016</u></b>	<b><u>2017</u></b>	<b><u>2018</u></b>	<b><u>2019</u></b>	<b><u>2020</u></b>	<b><u>2021</u></b>	<b><u>2022</u></b>	<b><u>2023</u></b>	<b><u>2024</u></b>
General government	142	150	166	160	161	170	173	173	182	219
Public safety	158	157	154	145	143	138	140	139	132	135
Public works	73	71	68	74	69	71	67	70	69	65
Nursing Homes	357	329	309	297	270	253	240	213	207	328
Health and human services	316	319	321	331	335	369	364	340	343	364
Conservation and development	20	20	20	21	23	22	23	23	26	28
Culture, recreation and education	35	34	34	35	35	36	34	33	36	54
Total	1,101	1,080	1,072	1,063	1,036	1,059	1,041	991	995	1,193

Source: County of La Crosse Employee Count Report

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

<b><u>Function/Program</u></b>	<b><u>2015</u></b>	<b><u>2016</u></b>	<b><u>2017</u></b>	<b><u>2018</u></b>	<b><u>2019</u></b>	<b><u>2020</u></b>	<b><u>2021</u></b>	<b><u>2022</u></b>	<b><u>2023</u></b>	<b><u>2024</u></b>
Clerk of Courts:										
Criminal Felonies	876	972	1,177	1,217	1,103	1,004	992	1,041	3,381	1,093
Criminal Misdemeanors	1,699	1,710	1,619	1,662	1,327	1,175	1,030	965	2,743	1,297
Criminal Traffic	447	403	364	369	370	285	257	343	882	276
Small Claims	2,220	2,374	2,409	2,791	2,391	1,500	1,813	1,523	3,261	2,046
Traffic Citations	5,428	5,643	5,283	4,602	4,454	4,022	3,697	2,000	4,226	3,186
Register of Deeds:										
Documents recorded	18,343	19,246	17,181	16,320	18,067	24,392	27,920	20,480	15,651	16,162
Medical Examiner:										
Cremation Permits Issued	815	851	975	946	981	1,052	1,124	1,202	1,193	1,238
Certification Fees	231	241	293	277	264	392	563	405	374	339
County Clerk:										
Number of marriage licenses	715	710	722	664	626	585	635	678	600	636
Number of Domestic Partners licenses	0	1	0	0	0	0	0	0	0	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	120	230	230	230	230	230	230	230	230	230
Mediation & Family Court Services:										
Mediation Cases	252	275	245	218	219	159	185	163	133	134
Emergency Services:										
Emergency calls	29,375	30,267	30,638	30,879	33,647	33,668	35,321	35,514	38,757	31,798
Non-emergency calls	216,401	214,163	210,029	226,680	180,332	166,672	163,430	193,009	204,683	147,902
Sheriff's Department:										
Secure Jail Capacity	274	274	274	274	274	274	274	274	274	274
Land Conservation:										
Erosion control permits issued	166	144	145	127	132	134	119	116	113	85
Zoning, Planning & Land Information:										
Total permits issued	344	350	378	318	328	351	364	487	236	367
Veterans Administration:										
In-person contacts for Federal Benefits	2,115	2,018	2,114	2,122	2,003	861	1,050	1,456	1,551	1,458
In-person contacts for State Benefits/Other	499	364	780	991	983	331	344	736	935	179
Health Department:										
Immunizations	2,737	2,070	2,083	2,207	2,325	1,250	9,716	2,162	772	501
Home Health Nursing Visits	0	0	0	0	0	0	0	0	0	0
Home Health Aide Visits	0	0	0	0	0	0	0	0	0	0
Personal Care Hours	0	0	0	0	0	0	0	0	0	0
Licenses issued	881	941	889	924	948	958	918	934	1,001	1,123
Sanitary permits issued	158	159	185	160	139	215	168	128	159	124
Septic systems inspections	230	522	380	480	417	617	504	384	556	372
WIC clients	2,090	3,235	3,097	2,954	2,779	2,666	2,571	2,346	2,480	2,530
Lead screening	497	483	496	611	551	106	0	0	0	32
Mosquito sites monitored	9,802	2,218	1,739	185	255	177	181	180	182	197
Dog licenses issued	17,431	17,480	17,623	18,472	18,651	18,448	18,862	19,304	19,560	19,216
Human Services:										
Intoxicated Driver Program assessment	726	585	529	488	510	429	431	424	469	443
Household energy assistance recipients	3,238	2,854	2,976	2,797	2,791	3,012	4,188	5,290	5,054	4,252
Medicaid/BadgerCare benefits provided to individuals	11,271	9,142	9,347	12,609	17,210	20,215	22,099	23,718	23,426	19,357
Abuse and neglect cases w/children reported	1,618	1,396	1,329	1,123	911	587	722	776	1,100	1,142
Justice Sanctions Population	1,859	2,995	1,460	1,676	1,739	1,240	1,240	1,252	1,318	1,270
Number of senior meals served	110,075	106,956	105,981	98,769	80,157	79,397	79,967	85,413	73,654	62,910
Number of people served by elder benefit specialist	4,127	2,205	2,176	1,142	801	705	776	778	782	987
Highway Department:										
Number of miles maintained	283	283	283	283	283	283	283	283	283	283
Hillview Health Care Center:										
Number of beds available	199	199	175	147	137	110	110	75	60	60
Number of units at Hillview Terrace	30	30	30	30	30	30	30	30	30	30
Number of units at Carroll Heights	55	55	55	55	55	55	55	55	55	55

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

<b><u>Function/Program</u></b>	<b><u>2015</u></b>	<b><u>2016</u></b>	<b><u>2017</u></b>	<b><u>2018</u></b>	<b><u>2019</u></b>	<b><u>2020</u></b>	<b><u>2021</u></b>	<b><u>2022</u></b>	<b><u>2023</u></b>	<b><u>2024</u></b>
Number of beds available:										
Lakeview Nursing Home	73	50	50	50	50	50	50	50	50	50
Regent Manor	4	4	4	4	4	4	4	4	4	4
Maplewood CBRF	14	15	15	15	15	15	15	15	15	15
Ravenwood Nursing Home	10	10	10	10	10	10	10	10	10	10
Monarch Manor	8	8	8	8	8	8	8	8	8	8
Neshonoc Manor	0	15	15	15	15	15	15	15	15	15
Solid Waste Department:										
Landfill tonnages	126,955	135,120	123,698	116,673	130,641	130,155	119,114	123,491	135,179	137,603
Xcel tonnages	77,504	77,378	74,963	72,568	75,436	73,141	80,745	83,269	85,404	84,449
Household Hazardous Materials:										
Number of household users	10,008	9,735	9,047	7,893	8,413	7,763	8,420	7,569	8,168	8,981
Number of business users	482	382	315	280	230	223	217	198	276	386

Source: County of La Crosse individual department records.

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

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
<u>Conservation &amp; Development</u>										
Vehicles	3	3	3	4	11	11	10	11	9	10
<u>Culture &amp; Recreation</u>										
Parks	4	4	4	4	4	4	4	3	3	3
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	5	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	3
Campground Store	2	2	2	2	2	2	2	2	2	2
Maintenance/Storage Garages	4	4	4	4	4	4	4	8	8	8
Bike Trail	1	1	1	1	1	1	1	1	1	1
Boat Landing	3	3	3	3	3	3	3	3	3	3
Boat Docks	2	2	2	2	2	2	2	2	2	2
Vehicles and machinery	18	18	19	19	19	19	18	18	18	18
Minature Golf Course	1	1	1	1	1	1	1	1	1	1
<u>General Government</u>										
Office Building	1	1	1	1	1	1	1	1	1	1
Garage/Storage Buildings	7	7	7	7	7	7	7	7	7	7
Utility Building	1	1	1	1	1	1	1	1	1	1
Vehicles and machinery	11	11	11	12	11	15	15	15	14	15
<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	1	1	1	1	1	1	1	1	1	1
Occupational Rehab Building	1	1	1	1	1	1	1	1	1	1
Adult Family Home	3	3	3	3	3	3	3	3	3	3
Women's Residential Treatment Facility	1	1	1	1	1	1	1	1	1	1
Garage/Storage Building	1	1	1	1	1	1	1	1	1	1
Vehicles and machinery	20	20	20	17	16	16	15	13	14	14
<u>Safety</u>										
Vehicles and machinery	29	29	28	27	28	29	24	24	12	9
Garage/Storage Building	-	-	-	-	-	-	-	-	-	1
Lenco Bearcat	1	1	1	1	1	1	1	1	1	1
Boats	2	2	2	2	2	2	2	2	2	2
Communication Towers	4	4	4	4	4	4	5	6	6	7
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	11	11	11	11	11	11	11	10	10	11
Salt Storage	9	9	9	10	10	10	10	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	133	133	133	126	121	121	121	109	112	117

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