

# COUNTY OF LA CROSSE, WISCONSIN

## Comprehensive Annual Financial Report

For the Year Ended December 31, 2019



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



**COUNTY OF LA CROSSE, WISCONSIN**  
**Comprehensive Annual Financial Report**

For the Year Ended December 31, 2019

**County Administrator**  
Steve O'Malley

**County Auditor/Finance Director**  
Sharon Davidson

**Prepared by**  
La Crosse County  
Finance Department

About the Cover:  
A view of the La Crosse Blufflands from  
Goose Island Park and Campground  
Courtesy of Jane Klekamp

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# Servant Leadership IS our business

The Hillview and Lakeview long term care campuses received a Trishaw bike through the Cycling Without Age program and a grant from the State of Wisconsin. The Trishaw is a bike that allows staff and volunteer "pilots" to take residents on bike rides outdoors, around our campus paths and even inside at times. Cycling is often associated with freedom and it's no different for the residents of our communities. Residents seem to smile more, have a reduction in stress and reminisce about their love of cycling. Whether they remember their first bike as a kid or the professional races they participated in as an adult, the Trishaw experience is always positive!



The UW Extension department participated in multiple events over the last year with goals to strengthen our community. The department collaborated with the Dementia Coalition in facilitating a Dementia Live Summit for community leaders to experience what it is like to live with dementia. This experience and facilitation helped all to better understand the needs of individuals living with a diagnosis of dementia as well as for the individuals who care for and love them. The department also coordinated a response to a community need of more curriculum-focused after school programs. Multiple sessions were held at local elementary schools teaching skills in photography, culinary arts, and aerospace

The County Board allocated \$500,000 in the 2018 budget as part of an effort to support the work of the La Crosse Collaborative to End Homelessness. Funds aid two organizations and La Crosse County staff in helping participants maintain safe and stable housing and/or avoid a loss of housing or homelessness. Through May 2020, \$243,283 of these resources has been utilized to serve 191 households (466 individuals). More than half were aided by short term financial assistance and supports, with 10% being supported for six months or longer.

## Serving Others First



The SMRT Bus service is a fixed route bus system that operates daily Monday-Friday with the goal of providing affordable, efficient, and accessible public transportation to area residents and reducing the number of single occupancy vehicle trips. SMRT serves 14 cities and villages and 4 counties, mostly rural, in the region with a total population of nearly 190,000 in the SMRT Bus service area. Affordable transportation and mobility offered by the SMRT Bus service puts economic, educational, civic and social opportunities in everyone's reach. Fundamentally, the SMRT Bus assists in connecting people to jobs, patients to medical facilities, and students to schools of higher education.



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# TABLE OF CONTENTS

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	PAGE
<b>INTRODUCTORY SECTION</b>	
Letter of Transmittal.....	3
GFOA Certificate of Achievement for Excellence in Financial Reporting.....	10
Organization Chart .....	11
Board of Supervisors .....	13
<b>FINANCIAL SECTION</b>	
Independent Auditors' Report.....	17
Required Supplementary Information	
Management's Discussion and Analysis .....	23
Basic Financial Statements	
Government –Wide Financial Statements	
Statement of Net Position .....	47
Statement of Activities .....	48
Fund Financial Statements	
Balance Sheet – Governmental Funds.....	50
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position.....	51
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds .....	52
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds to the Statement of Activities .....	53
Statement of Net Position – Proprietary Funds.....	54
Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds .....	57
Statement of Cash Flows – Proprietary Funds.....	58
Statement of Fiduciary Net Position – Custodial Funds .....	60
Statement of Changes in Fiduciary Net Position – Custodial Funds .....	61
Notes to Basic Financial Statements.....	67
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual – General Fund.....	111
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Human Services Fund .....	112
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Business Fund.....	113
Schedule of Changes in the Total OPEB Liability and Related Ratios .....	114
Schedule of Proportionate Share of the Net Pension Liability (Asset) (County/Component Unit) - Wisconsin Retirement System.....	115
Schedule of Employer Contributions (County/Component Unit) - Wisconsin Retirement System.....	116
Notes to Required Supplementary Information.....	117

**TABLE OF CONTENTS (CONTINUED)**

**PAGE**

**SUPPLEMENTARY INFORMATION**

**MAJOR GOVERNMENTAL FUNDS**

Fund Descriptions .....	121
Schedule of Revenues - Budget and Actual – General Fund .....	122
Schedule of Expenditures - Budget and Actual – General Fund.....	125
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Human Services Fund .....	128
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Business Fund.....	129
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Debt Service Fund .....	130

**NONMAJOR GOVERNMENTAL FUNDS**

Fund Descriptions .....	131
Combining Balance Sheet – Nonmajor Governmental Funds .....	132
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds .....	133
Land Record Assessment Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual.....	134
Special Jail Assessment Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual.....	135
Library Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual.....	136
Old Landfill Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual.....	137
Estate Donation Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual.....	138
Health Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual .....	139
Downtown Campus Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual .....	140

## TABLE OF CONTENTS (CONTINUED)

PAGE

### SUPPLEMENTARY INFORMATION (CONTINUED)

#### NONMAJOR ENTERPRISE FUNDS

Fund Descriptions .....	141
Combining Statement of Net Position – Nonmajor Enterprise Funds .....	142
Combining Statement of Revenues, Expenses and Changes in Net Position - Nonmajor Enterprise Funds.....	145
Combining Statement of Cash Flows – Nonmajor Enterprise Funds .....	146

#### INTERNAL SERVICE FUNDS

Fund Descriptions .....	149
Combining Statement of Net Position – Internal Service Funds .....	150
Combining Statement of Revenues, Expenses and Changes in Net Position – Internal Service Funds .....	151
Combining Statement of Cash Flows – Internal Service Funds.....	152

#### FIDUCIARY FUNDS

Fund Descriptions .....	155
Combining Statement of Fiduciary Net Position – Custodial Funds .....	157
Combining Statement of Changes in Fiduciary Net Position – Custodial Funds .....	158

### STATISTICAL SECTION

Statistical Section Descriptions.....	159
Net Position by Component.....	160
Changes in Net Position.....	161
Fund Balances of Governmental Funds.....	163
Changes in Fund Balances of Governmental Funds .....	164
Equalized Value of Taxable Property.....	165
Direct and Overlapping Property Tax Rates.....	166
Principal Property Taxpayers.....	167
Property Tax Levies and Collections.....	168
Ratios of Outstanding Debt by Type .....	169
Ratios of Net General Bonded Debt to Equalized Valuation and Debt Per Capita .....	171
Legal Debt Margin Information.....	174
Pledged-Revenue Coverage.....	175
Demographic and Economic Statistics .....	176
Principal Employers.....	177
Full-time Equivalent County Government Employees by Function/Program .....	178
Operating Indicators by Function .....	179
Capital Assets by Function/Program .....	181

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# INTRODUCTORY SECTION

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Office of County Administrator

*County of La Crosse, Wisconsin*

County Administrative Center

212 6th Street North • Room 2400 • La Crosse, Wisconsin 54601-3200

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[www.co.la-crosse.wi.us](http://www.co.la-crosse.wi.us)

June 25, 2020

County Board of Supervisors  
Citizens of La Crosse County

State Statute and Administrative Rule Tax 16 require counties with populations of 25,000 or more to submit audited financial statements by July 31, 2020. Debt issuance covenants also require the County to prepare financial statements in accordance with accounting principles generally accepted in the United States of America (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB). The audited financial statements must be submitted to any nationally recognized municipal securities information repository prior to 270 days after the end of the fiscal year. Major federal and state programs impose additional audit requirements. Pursuant to the above requirements, we hereby issue the comprehensive annual financial report of La Crosse County for the fiscal year ended December 31, 2019.

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

Baker Tilly Virchow Krause, LLP has issued unmodified opinions on La Crosse County's financial statements for the fiscal year ended December 31, 2019. The independent auditors' report is located at the front of the financial section of this report.

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

## **Profile of the Government**

La Crosse County, organized in 1851, is located in southwest Wisconsin, along the Mississippi River on the west, and beautiful bluffs and farmland to the east. The area is known for providing excellent year-round recreational opportunities including river recreation, hunting, fishing, downhill skiing and bike trails. The City of La Crosse is the county seat of La Crosse County, which includes two cities, four villages, and twelve townships. The County occupies a land area of 481 square miles and serves a population of 119,484 (2019 estimate).

The County's legislative body is the 29-member Board of Supervisors, each elected to a two-year term of office. The Board delegates responsibility to its membership by using the Standing Committee form of government. The six committees are Executive; 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 is included in this report.

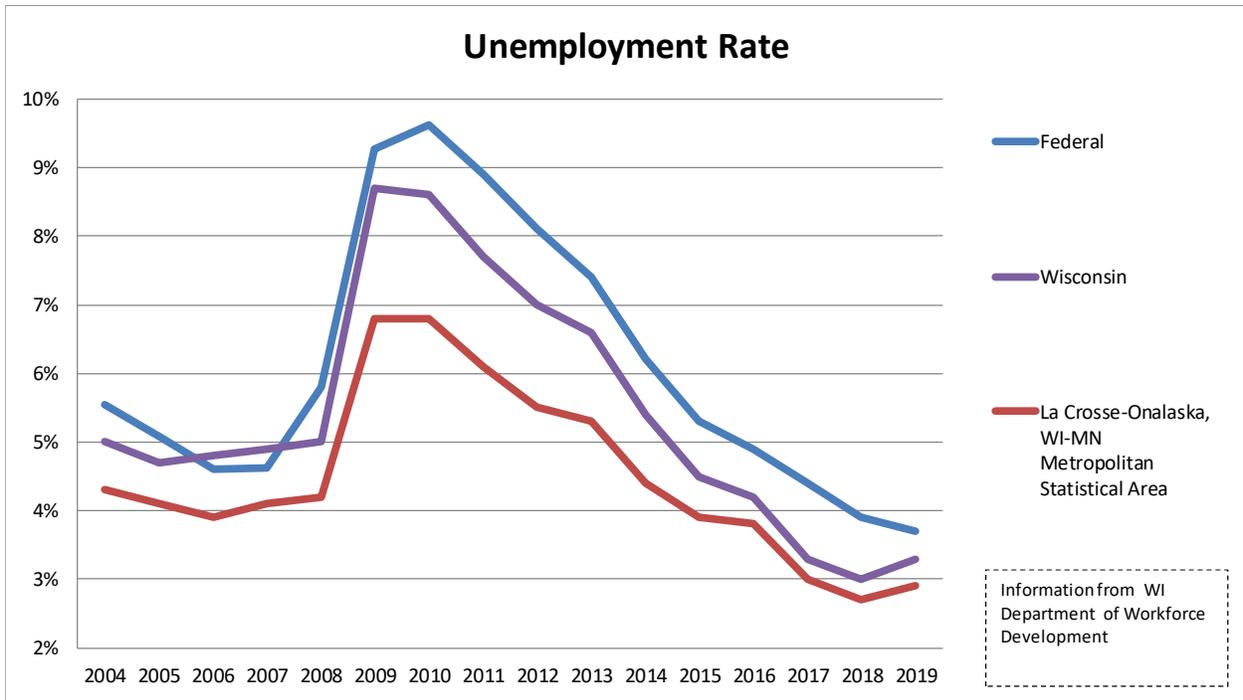
The County of La Crosse provides many services to its citizens, some of which are required by state statute. Those services include maintenance of public records, a five-branch circuit court system, public safety and law enforcement, highway maintenance and construction, public health, human services,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

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

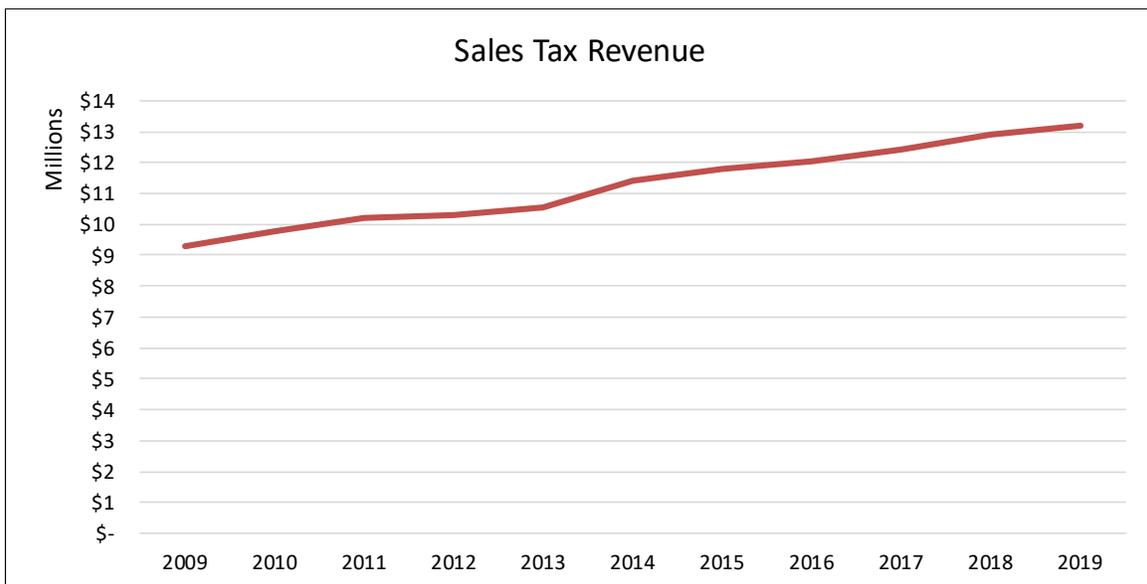
## **Local Economy**

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

These attributes have allowed La Crosse County to keep pace with the State of Wisconsin and the Nation as a whole on most economic indicators. In fact, La Crosse County was in a four-way tie for the 4th lowest unemployment rate in the State as of March 2020 at 2.7%. As the chart below shows, the County unemployment rate has remained consistently lower than the State of Wisconsin and the national rate. The Federal and State of Wisconsin rates in the chart below are based on the average rates for each year (seasonally adjusted). The La Crosse County rate is based on the average rates (not seasonally adjusted) of the La Crosse-Onalaska, WI-MN Metropolitan Statistical Area which includes La Crosse County and Houston County, Minnesota.



The County receives 0.5% sales tax on retail sales. Sales tax revenue for the County continues to grow, in fact 2019 saw a 2.0% growth over 2018.



La Crosse County and its municipalities continue to be recognized for a high quality of life by nationally recognized organizations. The American Institute for Economic Research ranked the City of La Crosse as the 19<sup>th</sup> best college town in the nation for populations below 250,000 and the University of Wisconsin -La Crosse was the only school in Wisconsin to make the list.

West Salem, a village in La Crosse County, was listed as #10 on the list of “The 10 Best Places To Live In Wisconsin For 2020” by HomeSnacks.net. Low crime rate, education, and commute times were listed as some of the criteria to score that rating.

The area remains attractive to entrepreneurs and professionals across industries. In 2019, go.Verizon.com ranked the City of La Crosse as one of the “Best Small Cities for Small Businesses” in the nation. And Forbes ranked the City of La Crosse as the 50<sup>th</sup> “Best Small Place for Business and Careers”.

La Crosse County employees also continue to receive recognition. Zoning employee, Mari Pietz, our geographic information systems (GIS) coordinator, was declared a winner in two categories of the Wisconsin Land Information Association mapping contest. Her interactive map titled “Census 2020, Completing the Count” won in the Best Public Sector map category. She also won the “Unique” category of maps with a map of a lake in her home county using a felted technique.

These recognitions continue to show how La Crosse County is a leader in its work across all departments to make this County a great place to live and work.

### **COVID 19 pandemic impacts on Local Economy and County Financial Condition**

At the time of drafting this letter of transmittal, La Crosse County is operating under a declared State of Emergency, due to the COVID 19 pandemic, that was adopted by the County Board on March 20, 2020. Although 2019 ended and 2020 began with one of the lowest unemployment rates in the State and stronger than budgeted Sales Tax revenues, we do not expect these conditions to continue in 2020.

The Public Health Director and department have shifted nearly 75% of their staffing resources to community response under an incident command model. The Health Department is being assisted by Emergency Management, Law Enforcement, central service departments (including Information Technology), local health providers and emergency responders.

A first quarter review of 2020 budget performance shows that nearly all revenues are on track, while many operating expenditures are underbudget due to an indefinite suspension of in-person services. Most of the expected expenditure increases from pandemic response are likely to be reimbursed by Federal Emergency Management or stimulus funding. With the declining economy, we expect that sales tax received will be lower than the prior year and delinquent property taxes may rise. Yet to date, property tax payments and sales tax receipts are on track with the first quarter of 2019.

As we closely monitor 2020 actual budget performance, the County has delayed filling vacant positions, wherever possible, and provided temporary furloughs for underutilized employees as we redefined our service model. In addition, we are closely evaluating all capital projects scheduled for 2020.

A close examination of the financial statements and statistical information for fiscal year-end 2019, reveals the strongest total General Fund fund balance in the past ten fiscal years. The County's General Fund unassigned fund balance grew from 59% of annual expenditures to 67% of annual expenditures. Actual General Fund sales tax revenues exceeded budget by \$783,916, and interest on investments came in at \$844,949 over budget. On average, General Fund departments underspent approved expenditures by 9.2%, while other major and non-major fund balances grew over the fiscal year as well.

The conservative budgeting practices and rising fund balances will provide opportunities to cover for revenue losses in the short-term during fiscal 2020 and in preparation of the 2021 budget, while retaining the ability to maintain healthy reserves for cash flow needs. And though it is unclear how long the pandemic induced economic recession will last, La Crosse County remains the economic hub for the region and is an attractive place for investment and enhanced quality of life.

### **Relevant Financial Policies**

The annual budgets are prepared with the following principles in mind: limiting the use of reserves to fund ongoing operating expenses, examining service delivery systems to ensure we are maximizing revenue sources, and making internal organizational changes to increase efficiencies and service. In addition to those principles, La Crosse County prepares the annual budgets in conformance with the following policies: funding for services must be adequate to maintain public confidence in County government and at the same time recognize 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.

#### **County Highway GI Project**

During 2019, design and engineering began on the County Highway GI Project. In 2020, the Highway Department and the Facilities Department have been working with contractors in completion of the project along with improvements to Goose Island Park. The projected cost of this project is \$4,029,000, of which the County has been approved for federal funding of \$2,312,360 from the Federal Land Access Program (FLAP). This project will rehabilitate and widen a stretch of the highway, improve a boat landing, and resurface and widen the roadway leading into the campsite facilities.

#### **Wisconsin Child Welfare Crisis funding advocacy success**

In the face of the nationwide opioid crisis contributing to rising child welfare costs, the La Crosse County Human Services Director, Jason Witt, led the successful advocacy effort to obtain a major increase in funding for Child Protective Services in the 2019-2020 biennial State Budget of \$25.5 million. This increase to the CPS system state-wide means an additional \$731,449 annually for La Crosse County in 2020.

## **CDBG-Close**

The County has operated a Community Development Block Grant (CDBG) revolving loan fund since 1997. This loan program has been funded by grants from the US Department of Housing and Urban Development (HUD) passed through the Wisconsin Department of Administration (DOA). The DOA has initiated a process to close all the CDBG funded revolving loan funds across the State with the approval of HUD. These funds will be repurposed into a designated CDBG-Close Grant Fund at the State of Wisconsin for eligible projects within La Crosse County. The amount paid to the DOA in April of 2020 was \$1,457,073. This consisted of the cash balance of \$686,107 and the loan receivable balance of \$770,966. The County will continue to collect on the loan balances, and the funds are not subject to the requirements of HUD or DOA. The Village of Bangor, with assistance from the County, has applied to the State for the grant funds to be used for the reconstruction of County Highway B which runs through the Village.

## **Neighborhood Revitalization**

The County continued its work in neighborhood revitalization, with continued funding to the Acquisition and Demolition Grant Program. This program prepares sites for housing development projects to replace deteriorated housing within the Powell-Poage-Hamilton, Washburn and Lower Northside and Depot Neighborhoods of the City of La Crosse. In total, from 2016 to 2019 this program has awarded up to \$738,675 in grants to generate at least \$7.44 million in new tax base and 74 new housing units. This program will continue in 2020 and beyond and may continue to consider making additional neighborhoods eligible for funding.

## **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) Addressing the negative economic impacts arising out of the COVID-19 recession; 2) Potential for reduced intergovernmental revenues from the State of Wisconsin or federal government; 3) Exposure to enterprise risk through County-owned nursing homes and 4) Managing the County's overall debt burden.

For the annual highway projects, the County will continue to borrow for unmet road needs, with the 2020 borrowing approved at \$5 million. Finally, over the next five years the County will avoid the use of additional debt financing for smaller capital projects through use of excess sales tax and reserves, or spreading implementation over several years without incurring debt.

## Awards & Acknowledgements

Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County of La Crosse for its comprehensive annual financial report for the fiscal year ended December 31, 2018. This was the fourteenth consecutive year that the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

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

Respectfully submitted,



Steve O'Malley  
County Administrator



Sharon Davidson, CPA  
Auditor/Finance Director



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**County of La Crosse**  
**Wisconsin**

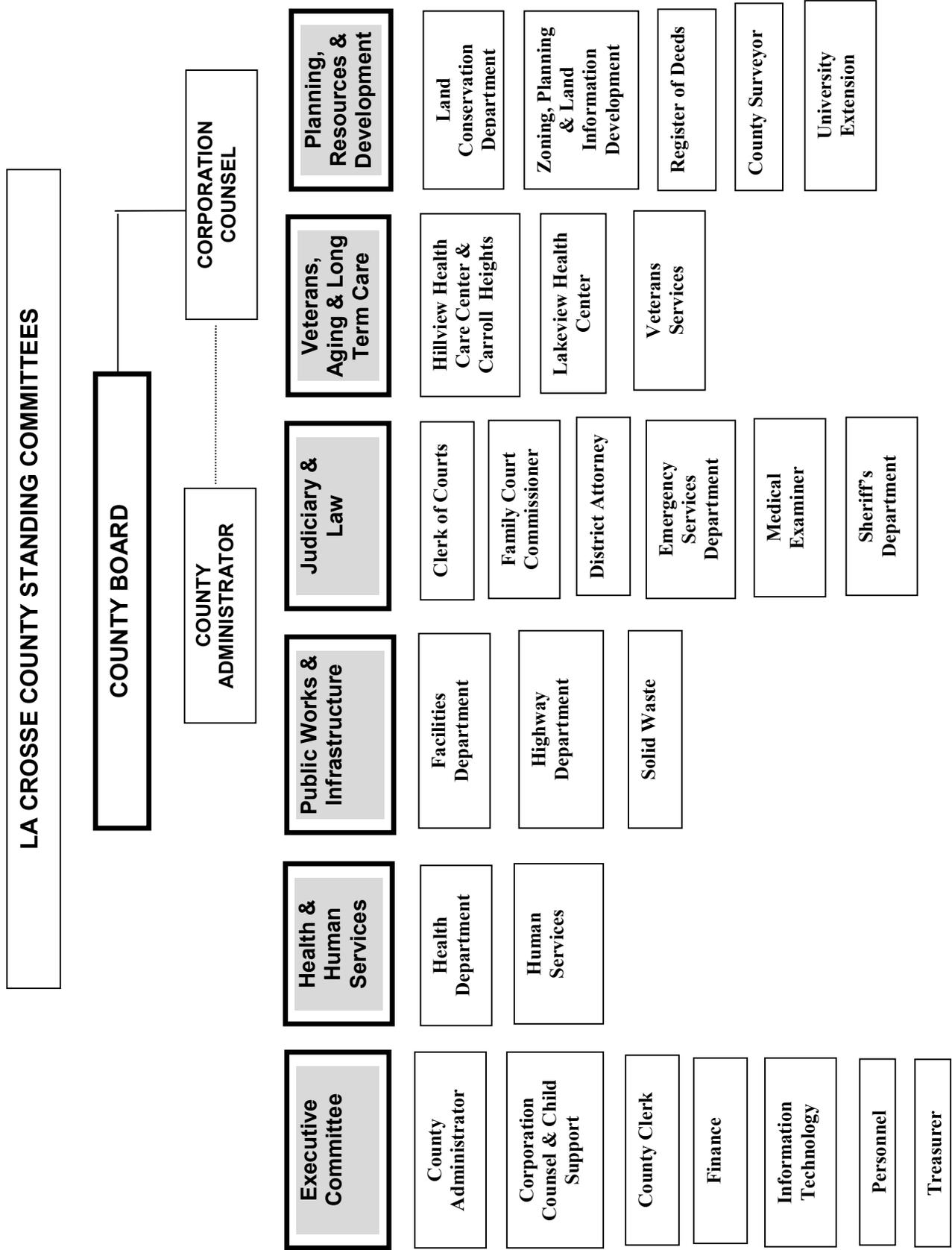
For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2018**

*Christopher P. Morvill*

Executive Director/CEO

# ORGANIZATION CHART



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

(As of December 31, 2019)

County Board Chairwoman – Tara J. Johnson – District 29

District 1	Andrea Richmond	District 15	Monica Kruse
District 2	Ralph E. Geary Jr.	District 16	Dan Ferries
District 3	Doug Weidenbach	District 17	Mike Giese
District 4	Maureen Freedland	District 18	Noelle Weber Strauss
District 5	Isaac Carlton-Tahiri	District 19	Rick Cornforth
District 6	Roger J. Plesha	District 20	Steve Doyle
District 7	Sharon Hampson	District 21	Vicki Burke
District 8	Peg A. Isola	District 22	Patrick Barlow
District 9	Jerome Gundersen Jr.	District 23	Matt Nikolay
District 10	Kim Cable	District 24	Kevin Hoyer
District 11	Patrick Scheller	District 25	Ray Ebert
District 12	Randy Erickson	District 26	Dan Hesse
District 13	Tina Tryggestad	District 27	Thomas Jacobs
District 14	Margaret Larson	District 28	Karen Keil-Arellano

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# FINANCIAL SECTION

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## INDEPENDENT AUDITORS' REPORT

To the County Board of Supervisors  
La Crosse County  
La Crosse, Wisconsin

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of La Crosse County, Wisconsin as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise La Crosse County's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditors' Responsibility***

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

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

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

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of La Crosse County as of December 31, 2019 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Emphasis of Matter**

As discussed in Note 19, La Crosse County adopted the provisions of GASB Statement No. 84, *Fiduciary Activities*, effective January 1, 2019. Our opinions are not modified with respect to this matter.

## **Other Matters**

### *Required Supplementary Information*

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

### *Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise La Crosse County's basic financial statements. The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects, in relation to the basic financial statements as a whole.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise La Crosse County's basic financial statements. The introductory and statistical sections are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

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

In accordance with *Government Auditing Standards*, we will issue a report on our consideration of La Crosse County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 La Crosse 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 La Crosse County's internal control over financial reporting and compliance.

*Baker Tilly Virchow Krause, LLP*

Madison, Wisconsin  
June 25, 2020

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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, 2019

As management of the County of La Crosse, we offer readers of the County of La Crosse's financial statements this narrative overview and analysis of the financial activities of the County of La Crosse for the year ended December 31, 2019. 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 \$182,029,027 (net position). Of this amount, \$67,445,785 (unrestricted net position) may be used to meet ongoing obligations to citizens and creditors, \$12,532,247 is restricted for specific purposes (restricted net position), and \$102,050,995 is the net investment in capital assets.
- The County's total net position increased by \$9,565,875. Governmental activities increased the County's net position by \$7,745,198 and business-type activities increased by \$1,820,677.
- As of the close of the current year, the County of La Crosse's governmental funds reported combined ending fund balances of \$48,457,520, an increase of \$4,443,475 from 2018. Approximately 48.6% of the combined fund balances, or \$23,529,956 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 \$30,746,344 or 88.2% of the total general fund expenditures. Unassigned fund balance for the general fund was \$23,529,956 or 67.6% 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 \$26,104,847 at December 31, an increase of \$1,254,655 from the prior year. Internal service funds reported net position of \$90,297,329 at year end, an increase of \$3,857,968 in comparison with the prior year. Of the total proprietary fund net position of \$116,402,176, \$88,542,320 is invested in capital assets, \$96,785 is restricted, and \$27,763,071 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.

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

December 31, 2019

**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, Lakeview Nursing Home Facility, Solid Waste, Carroll Heights Apartments, Hillview Terrace, 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. Financial information for this component unit is reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on pages 47-49 of this report.

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

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

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

December 31, 2019

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 11 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, 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 50-53 of this report.

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

Proprietary fund financial statements provide the same type of information as the government-wide financial statements, only in more detail. Hillview Health Care Center, 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 54-59 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.

The custodial funds financial statements can be found on pages 60-61 of this report.

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

December 31, 2019

**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 65-108 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 109-118 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 \$182,029,027 at the close of the most recent fiscal year. A comparative Statement of Net Position for 2019 and 2018 is below with the total percentage change.

**Statement of Net Position**

	Governmental activities		Business-type activities		Total		Total % Change
	2019	2018	2019	2018	2019	2018	
Current and other assets	\$ 123,821,017	\$ 122,070,405	\$ 30,301,653	\$ 28,718,828	\$ 154,122,670	\$ 150,789,233	2.21%
Capital assets	141,735,245	140,914,926	36,969,202	38,931,379	178,704,447	179,846,305	-0.63%
Total Assets	265,556,262	262,985,331	67,270,855	67,650,207	332,827,117	330,635,538	0.66%
Deferred outflows of resources	24,677,849	14,059,913	8,447,460	6,497,244	33,125,309	20,557,157	61.14%
Current and other liabilities	13,535,317	13,036,935	3,175,531	3,181,500	16,710,848	16,218,435	3.04%
Long-term liabilities	76,505,178	69,461,052	38,994,726	38,464,927	115,499,904	107,925,979	7.02%
Total Liabilities	90,040,495	82,497,987	42,170,257	41,646,427	132,210,752	124,144,414	6.50%
Deferred inflows of resources	48,260,520	50,359,359	3,452,127	4,225,770	51,712,647	54,585,129	-5.26%
Net position:							
Net investment in							
capital assets	88,984,413	86,110,257	13,066,582	13,492,863	102,050,995	99,603,120	2.46%
Restricted net position	12,435,462	18,883,813	96,785	2,771,263	12,532,247	21,655,076	-42.13%
Unrestricted net position	50,513,221	39,193,828	16,932,564	12,011,128	67,445,785	51,204,956	31.72%
Total Net Position	\$ 151,933,096	\$ 144,187,898	\$ 30,095,931	\$ 28,275,254	\$ 182,029,027	\$ 172,463,152	5.55%

The largest portion of the County's net position (56.0%) reflects its investment in capital assets (e.g. land and easements, structures and improvements, infrastructure, and equipment) less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

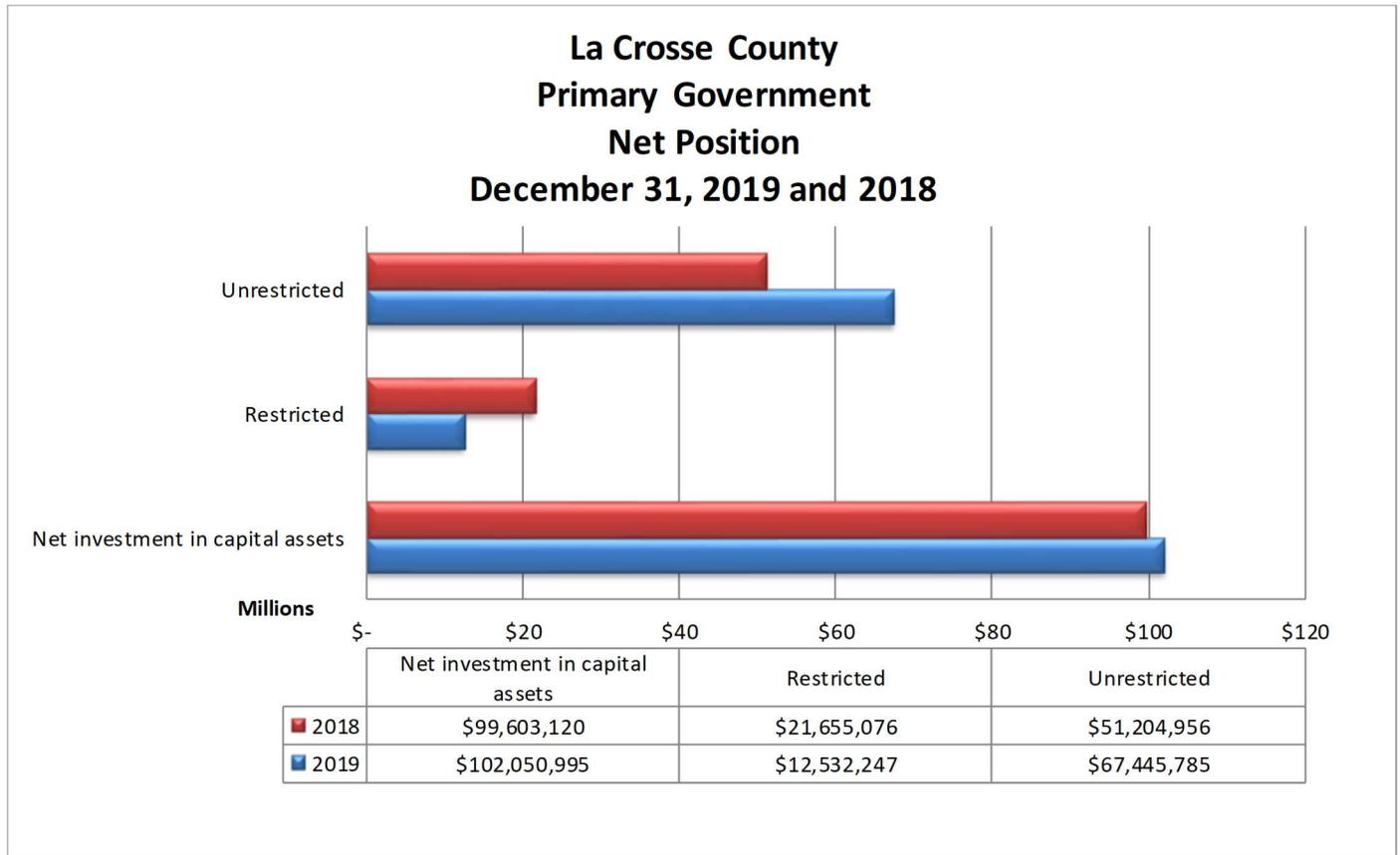
Unrestricted net position comprises 37.1% of the County's net position. These items may be used to meet the County's ongoing obligations to citizens and creditors.

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

December 31, 2019

The remaining balance of the County’s net position, 6.9%, represents resources that are subject to external restrictions on how they may be used.

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



The County’s net position increased \$9,565,875 during the current year. Total revenues for the year were \$148,021,875, and expenses were \$138,456,000. Overall, revenues increased by \$4,254,283 from the prior year, while expenses increased by \$6,295,928. The table and the narrative that follow consider the operations of governmental and business-type activities separately.

**Governmental Activities**

Governmental activities increased the County’s net position by \$7,745,198. This increase largely reflects the following items:

- Property taxes for the governmental activities increased \$552,084. Debt service property taxes increased by \$355,778. Human Services property taxes increased by \$1,019,893, while Highway increased by \$269,154. General Fund property taxes decreased by \$1,200,131. The changes between General Fund and the Human Services Fund were due to a change in the methodology of

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

December 31, 2019

charging indirect costs. Human Services was able to receive additional State funding to recover central service department costs which in turn was paid to the General Fund, and lowered the amount needed to be levied within the General Fund. This is also the reason for the decrease in general government expenses, as an additional \$1,554,614 of indirect cost charges to other departments from central service departments offset general government expenses compared to 2018.

- Other taxes increased by \$148,748 over the previous year. The County received \$154,451 from the City of La Crosse for the closeout of TID #9. During the 2020 budget process, it was decided to use \$150,000 of this revenue to give back to the City as a contribution for the La Crosse Center renovation.
- Capital grants and contributions within public works increased by \$1,873,040 from the previous year. The Highway Department received \$685,000 from the Ho-Chunk Nation in 2019 for the County Highway (CTH) J project which totaled \$935,000. They also received \$1,188,040 from the Local Road Improvement Program for three projects: 1) CTH J bridge with a total cost of \$458,025; 2) CTH SN road project with a total cost of \$2,855,000; and 3) a bridge on CTH SN with a total cost of \$410,000.
- Capital grants and contributions within conservation and development increased by \$222,818 from the previous year. This was due to the County taking over the administration of the Scenic Mississippi Rural Transportation (SMRT) program from the City of Prairie du Chien in 2019, and this contribution was the book value of the buses received.
- Investment earnings increased by \$510,360 and interest on delinquent taxes increased by \$145,580 from the previous year. This is due to higher interest rates overall on investments as well as shifts in the investment mix. Also, with the strong economy in 2019, more delinquent tax bills were paid during the year.
- Sales tax revenues increased by \$256,067 over the prior year, showing the strong economy that we had in 2019. 2020 projections of sales tax revenue are expected to decrease because of COVID-19, but it is too early to project that decrease.
- Health and human services expenses increased by over \$5 million. Because of the change in methodology of charging indirect costs, expenses within the Human Services Fund increased by over \$1.2 million. The Comprehensive Community Services (CCS) program continued to expand, resulting in an addition \$1 million in client care expense. Out of home placement costs increased by over \$400,000 from the prior year. Increased grant opportunities to support mental health in our jail population and youth in our justice support resulted in increased expenditures of \$450,000 in 2019.

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

December 31, 2019

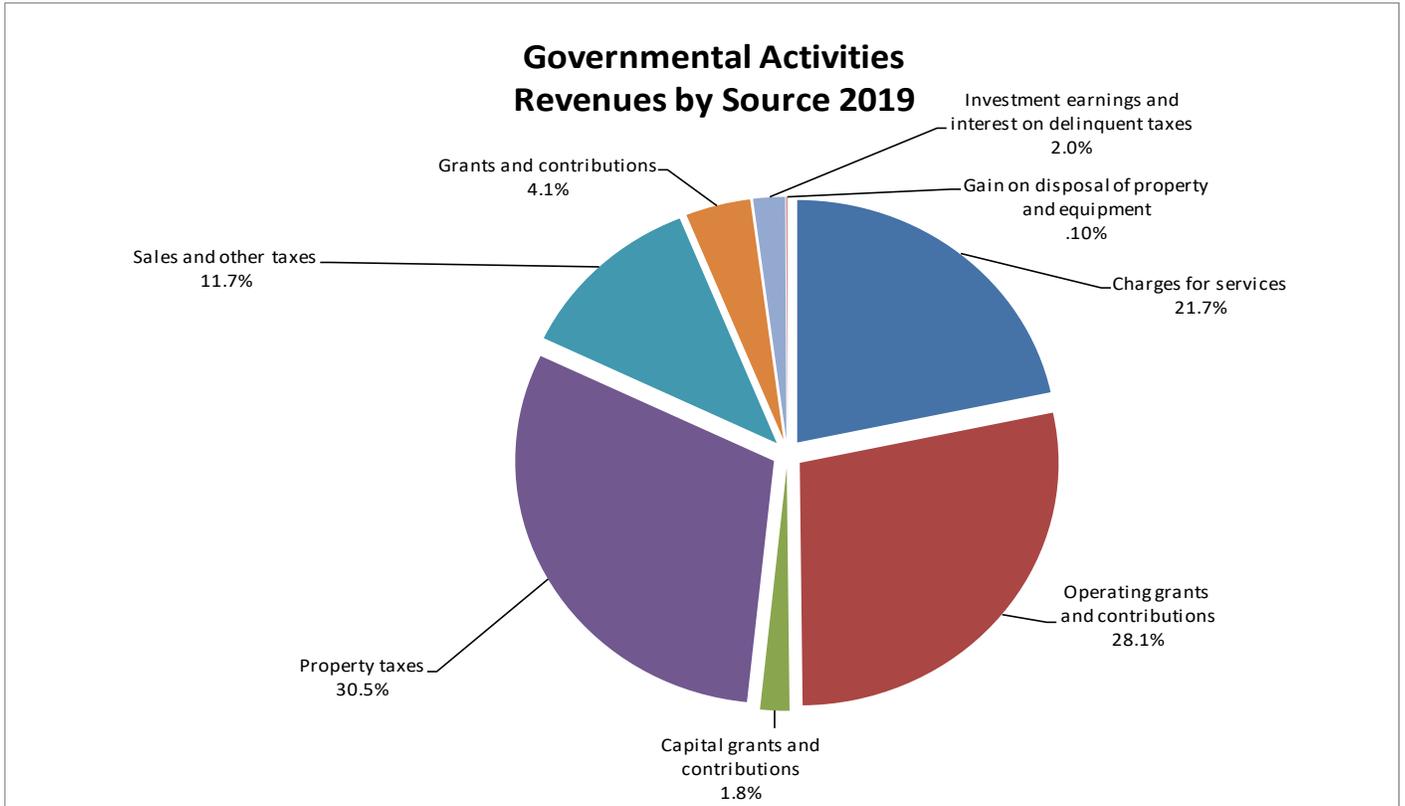
The following table compares 2019 and 2018.

	Statement of Activities						Total % Change
	Governmental activities		Business-type activities		Total		
	2019	2018	2019	2018	2019	2018	
Revenues:							
Program revenues:							
Charges for services	\$ 24,702,213	\$ 23,589,871	\$ 30,729,654	\$ 30,520,617	\$ 55,431,867	\$ 54,110,488	2.44%
Operating grants and contributions	32,087,007	31,861,104	2,756,871	3,195,885	34,843,878	35,056,989	-0.61%
Capital grants and contributions	2,095,858	-	-	-	2,095,858	-	100.00%
General revenues:							
Property taxes	34,723,713	34,171,629	160,911	154,050	34,884,624	34,325,679	1.63%
Sales taxes	13,183,916	12,927,849	-	-	13,183,916	12,927,849	1.98%
Other taxes	202,038	53,290	-	-	202,038	53,290	279.13%
Grants and contributions, not restricted to specific program	4,628,167	4,236,691	-	-	4,628,167	4,236,691	9.24%
Investment earnings and interest on delinquent taxes	2,264,216	1,608,276	390,274	165,192	2,654,490	1,773,468	49.68%
Gain on disposal of property and equipment	91,997	1,274,213	5,040	8,925	97,037	1,283,138	-92.44%
Total revenues	<u>113,979,125</u>	<u>109,722,923</u>	<u>34,042,750</u>	<u>34,044,669</u>	<u>148,021,875</u>	<u>143,767,592</u>	2.96%
Expenses:							
General government	9,757,576	11,324,080	-	-	9,757,576	11,324,080	-13.83%
Public safety	19,367,187	19,266,507	-	-	19,367,187	19,266,507	0.52%
Public works	12,377,088	11,318,173	-	-	12,377,088	11,318,173	9.36%
Health and human services	56,216,069	51,053,092	-	-	56,216,069	51,053,092	10.11%
Culture, recreation and education	3,692,275	3,357,778	-	-	3,692,275	3,357,778	9.96%
Conservation and development	3,061,333	3,289,331	-	-	3,061,333	3,289,331	-6.93%
Interest on long-term debt	1,561,757	1,623,021	-	-	1,561,757	1,623,021	-3.77%
Hillview Health Care Center	-	-	13,308,374	13,947,038	13,308,374	13,947,038	-4.58%
Lakeview Nursing Home Facility	-	-	1,096,852	1,093,519	1,096,852	1,093,519	0.30%
Solid Waste	-	-	12,175,043	10,169,621	12,175,043	10,169,621	19.72%
Apartments and assisted living facilities	-	-	5,333,226	5,274,818	5,333,226	5,274,818	1.11%
Household hazardous waste disposal services	-	-	509,220	443,094	509,220	443,094	14.92%
Total expenses	<u>106,033,285</u>	<u>101,231,982</u>	<u>32,422,715</u>	<u>30,928,090</u>	<u>138,456,000</u>	<u>132,160,072</u>	4.76%
Excess before transfers	7,945,840	8,490,941	1,620,035	3,116,579	9,565,875	11,607,520	-17.59%
Transfers	<u>(200,642)</u>	<u>(30,948)</u>	<u>200,642</u>	<u>30,948</u>	<u>-</u>	<u>-</u>	-
Change in net position	7,745,198	8,459,993	1,820,677	3,147,527	9,565,875	11,607,520	-17.59%
Net position, beginning of year (as restated)	<u>144,187,898</u>	<u>135,727,905</u>	<u>28,275,254</u>	<u>25,127,727</u>	<u>172,463,152</u>	<u>160,855,632</u>	7.22%
Net position, end of year	<u>\$ 151,933,096</u>	<u>\$ 144,187,898</u>	<u>\$ 30,095,931</u>	<u>\$ 28,275,254</u>	<u>\$ 182,029,027</u>	<u>\$ 172,463,152</u>	5.55%

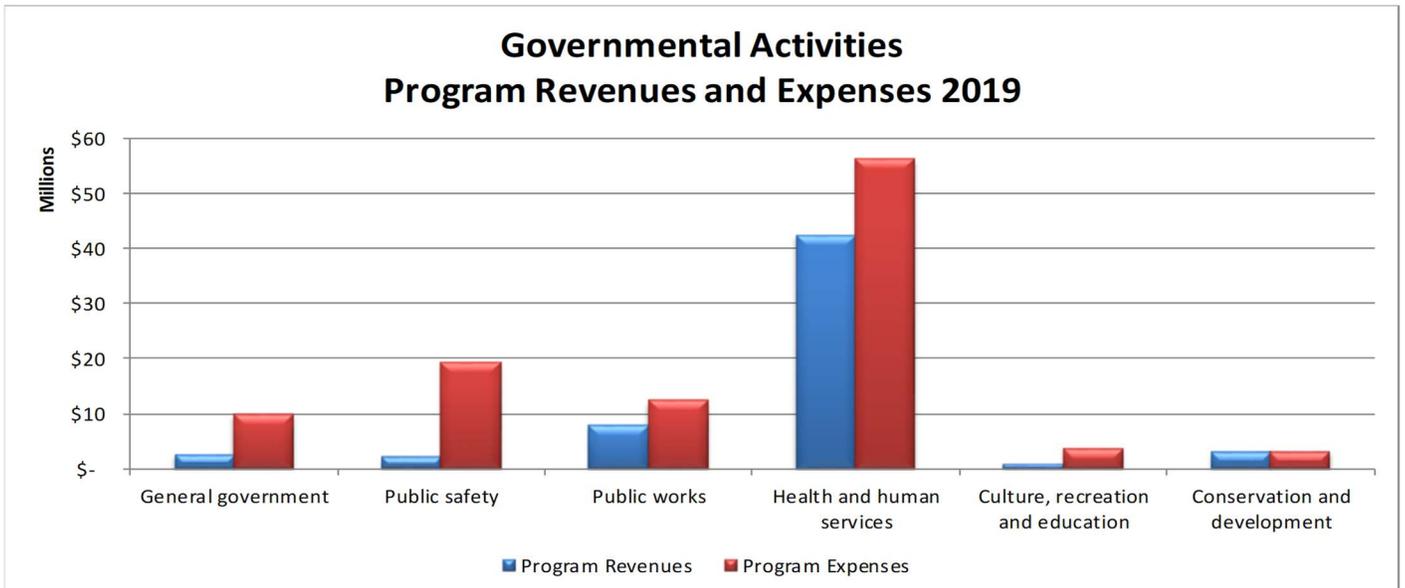
Revenues for the County's governmental activities total \$113,979,125, with property taxes and operating grants and contributions accounting for 58.6% of total revenues.

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

December 31, 2019



Governmental activities expenses total \$106,033,285, exceeding program revenue by \$47,148,207, as the following graph displays. Governmental activities expenses increased by \$4,801,303 from the prior year. When general revenues (which include such items as property taxes, investment earnings and interest on delinquent taxes, sales and other taxes, grants and contributions not restricted to specific programs, and gain on disposal of property and equipment) are included, total revenues exceed expenses by \$7,945,840.



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

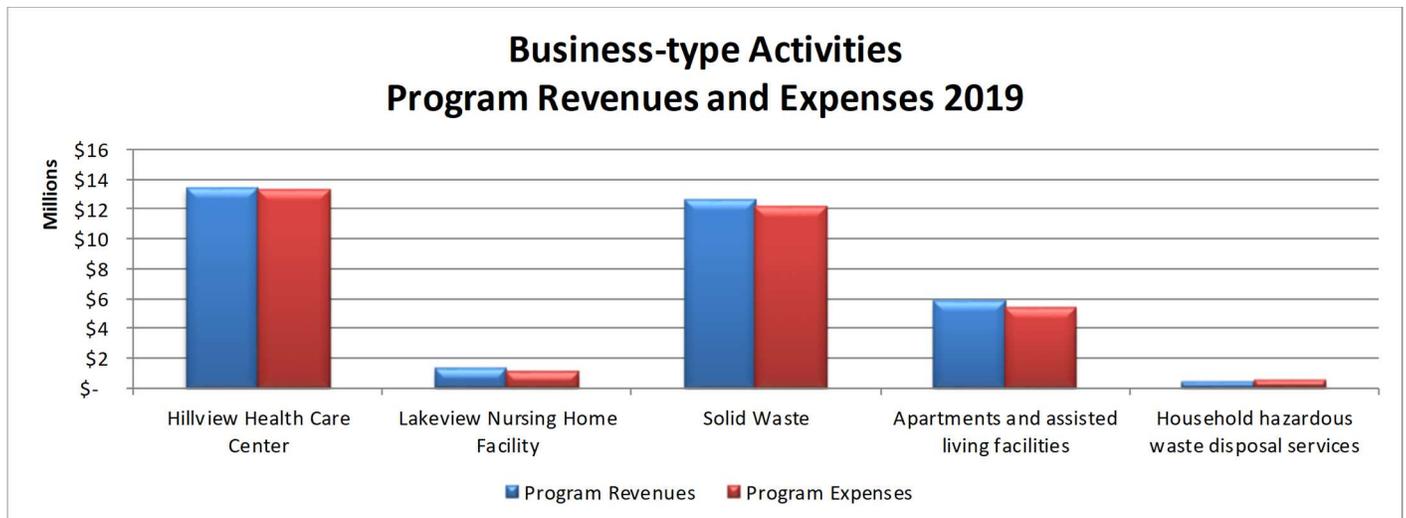
December 31, 2019

**Business-Type Activities**

Business-type activities for the current year increased net position by \$1,820,677. The Solid Waste department experienced an increase in net position of \$797,106 before internal service fund allocations. 2019 was a very standard year, with no major construction or closure projects. Planning work began in 2019 for the landfill expansion process, which will permit additional airspace that will carry the facility well into the future.

The Hillview Health Care Center had a decrease in net position before internal service fund allocations of \$291,592, while the Lakeview Campus entities had a combined increase in net position before internal service fund allocations of \$608,490. Included in Hillview’s income is a one-time payment from the State of Wisconsin in the amount of \$988,335 for CPE (Certified Public Expenditure). Without this payment, Hillview would have incurred a loss of \$1,279,927. Also, the census numbers for Hillview continue to decline, and management is working to find ways to save on costs between both health care centers. Finding quality staff to work in the health care field continues to be difficult, considering the low unemployment rate within the region. The focus continues to be on offering the best care for patients at a reasonable cost, considering the reimbursements from Medicare and Medicaid do not cover the cost of care.

Internal service fund allocations to the business-type activities increased their net position by \$566,022, with \$569,426 coming from the Health Self Insurance Fund and a loss of \$3,404 coming from the Liability Self Insurance Fund.



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

December 31, 2019

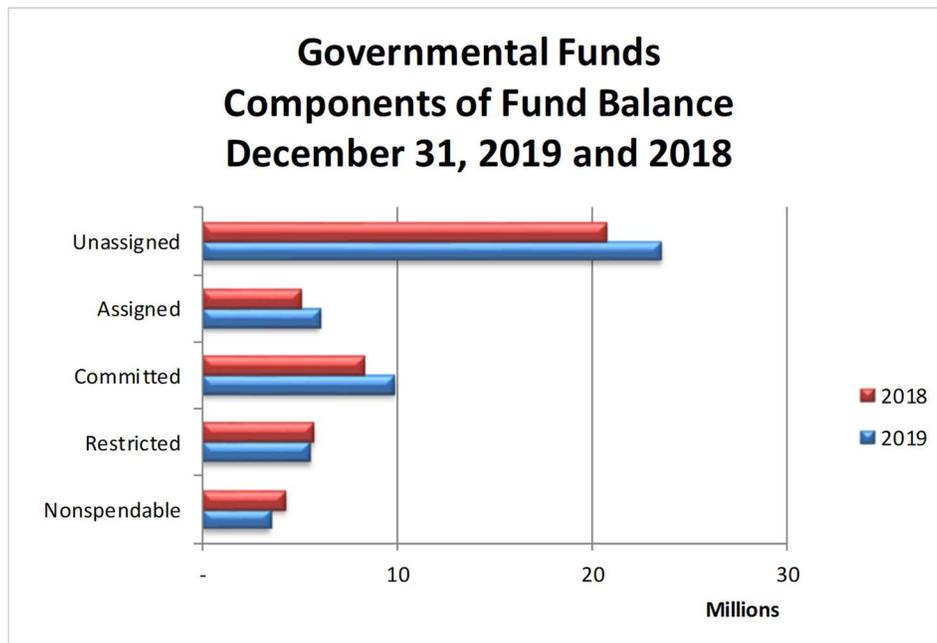
**FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS**

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

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

At December 31, the County's governmental funds reported combined fund balances of \$48,457,520, an increase of \$4,443,475 in comparison with the prior year. Unassigned fund balance of \$23,529,956 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 \$3,500,010 consists of amounts set aside for inventories and prepaids, advances to other funds, and delinquent property taxes. Restricted fund balance of \$5,547,530 consists of amounts legally required to be expended for specified purposes. Committed fund balance of \$9,852,009, consists of amounts the County Board committed for particular purposes including: General Fund reserves for park improvements, Lake Neshonoc improvements, Lakeview improvements, Harbor Commission activities, Neighborhood Revitalization programs, Collaborative to End Homelessness program, and unspent balances within each Special Revenue Fund. Assigned fund balance of \$6,028,015 consists of purchase orders, carryforwards, and amounts appropriated from fund balance as part of the budget process.

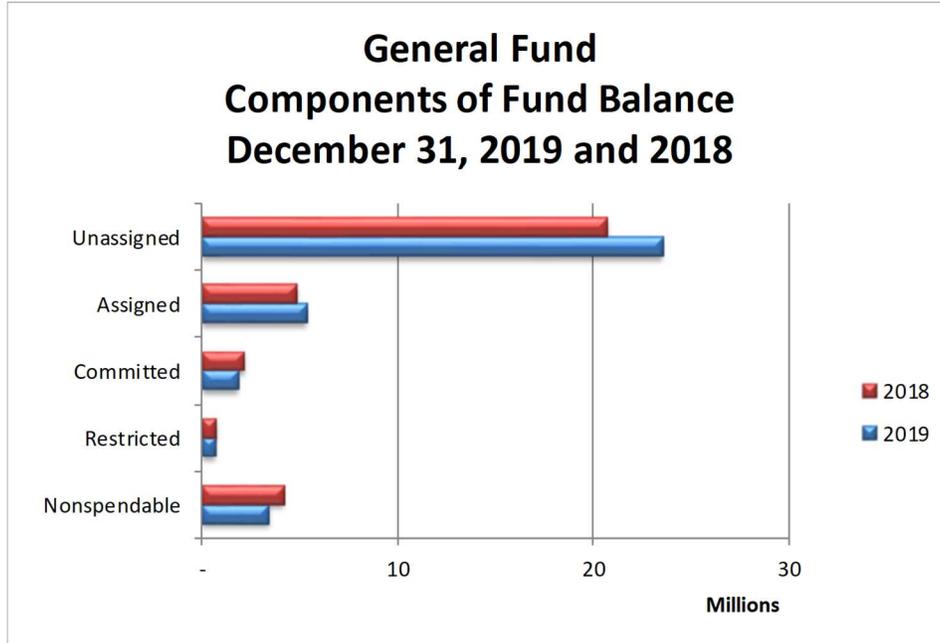
The following chart compares the components of fund balance for the governmental funds for 2019 and 2018.



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

December 31, 2019

The following chart compares the components of fund balance specifically for the General Fund for 2019 and 2018.



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 \$23,529,956, while total fund balance was \$34,865,735. Unassigned fund balance represents 67.6% of total General Fund expenditures, while total fund balance represents 100.2% of total General Fund expenditures. In relation to General Fund revenues, unassigned fund balance represents 62.9% of total General Fund revenues. These ratios show that the County is in a good position to meet any upcoming obligations.

	<b>2019</b>		
	General Fund	Percentage of Expenditures	Percentage of Revenue
Total revenues	\$37,415,706	107.5%	-
Total expenditures	34,813,117	-	93.0%
Unassigned fund balance	23,529,956	67.6%	62.9%
Total fund balances	34,865,735	100.2%	93.2%

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 67.6%. 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.

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

December 31, 2019

During the fiscal year, the fund balance of the County's General Fund increased by \$2,236,909. Key factors contributing to this increase are as follows:

- The original budget for the general fund projected a deficit of \$2,105,209 after transfers to other funds totaling \$2,715,191. The actual increase for the general fund was \$2,236,909, which was more than projected in the final budget by \$8,204,825. These variances are explained in the General Fund Budgetary Highlights.
- The General Fund realized \$5,543,358 in total expenditures under final budget. Significant expenditure variances are explained in the General Fund Budgetary Highlights.

The County's Human Services Fund, a major fund, had a total fund balance of \$8,825,574, an increase of \$2,178,845 from the prior year. Of this fund balance, \$17,481 was nonspendable for prepayments; \$2,143,750 was restricted for the Western Region for Economic Assistance (WREA) Consortium and elderly transportation programs; \$6,386,603 was committed for elderly programs and human services programs; and \$277,740 was assigned for Human Services programs. The increase in fund balance was due to increased grant dollars of \$200,000 and various savings across the department, which allowed Basic County Allocation grant dollars of \$250,000 to cover expenses that had been previously paid for by property tax dollars. There was an increase in revenue of \$75,000 from out of county stays in the Juvenile Detention Facility. The WREA consortium received excess federal funding grants of \$175,027, which are restricted for that program to be used in future years. The Comprehensive Community Services (CCS) program also continued to expand, resulting in additional staff being shifted to that program and allowing for additional direct and indirect costs to be paid by external funding sources.

The Business Fund, a major fund, had a fund balance of \$696,707, which was a decrease of \$277,457 from the prior year. The County took over the administration of the Scenic Mississippi Rural Transportation (SMRT) bus service in 2019 which resulted in a loss of \$35,350. Over \$60,000 of additional revolving loans from the cash balance of the Community Development Block Grant (CDBG) Small Cities housing program for down payment and rehabilitation assistance were given out in 2019. Also, the CDBG revolving loan fund, in preparing for the CDBG Close in 2020, wrote off a debt owed to the State of Wisconsin in the amount of \$250,577.

The County's Debt Service Fund, a major fund, had a fund balance of \$454,427 at December 31, which was an increase of \$35,888. This increase was due to the premium of \$221,596 received for the issuance of the 2019A general obligation bonds for highway road construction, the use of \$50,000 of fund balance to offset tax levy, and planned use of \$130,754 of premiums received from bonds issued in 2016 and 2017. These premiums are applied towards interest payments over a three-year period until the funds are depleted.

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

December 31, 2019

Additionally, the County has strategically worked to limit the use of fund balance for capital items or one-time projects. The budgeted use of unassigned fund balance is shown below. For 2020, \$2,506,195 of the budgeted unassigned fund balance usage is for the following projects: 911 radio system upgrade, facilities, parks, and medical examiner capital, economic development, La Crosse Center and Omni Center contribution, phosphorus trading program capital, bluffland protection, CDBG Close, and other smaller projects that are not recurring.

	Budgeted Usage of Unassigned General Fund Balance
2018	1,890,520
2019	1,818,830
2020	2,506,195

The following schedules present a summary of General, Special Revenue, Debt Service, and Capital Projects funds revenues and expenditures for the current year ended and the amount and percentage of increases and decreases in relation to the prior year.

<b>Resources by Source Governmental Funds</b>				
	2019 Amount	Percent of Total	Increase from prior year	
			Amount	Percent
Taxes (property and other)	\$ 45,349,766	43.33%	\$ 833,325	1.87%
Intergovernmental revenues	33,223,690	31.74%	511,152	1.56%
Licenses and permits	1,041,059	0.99%	61,311	6.26%
Fines, forfeits and penalties	352,293	0.34%	11,537	3.39%
Public charges for services	15,874,908	15.17%	868,808	5.79%
Intergovernmental charges for services	5,696,889	5.44%	1,594,201	38.86%
Miscellaneous revenues	<u>3,123,600</u>	2.99%	<u>951,275</u>	43.79%
	<u>\$ 104,662,205</u>	100.00%	<u>\$ 4,831,609</u>	

Governmental tax revenues increased by \$833,325. The General Fund decreased property taxes by \$1,200,131, while the Human Services Fund increased property taxes by \$1,019,893, and Debt Service property taxes increased by \$355,778. Sales tax revenue increased by \$256,067 from the previous year.

Intergovernmental charges for services increased by \$1,594,201. This was due to a change in the methodology of charging indirect costs to the Human Services Fund from the General Fund, resulting in an increase in indirect cost revenue of \$1,554,614. Indirect costs are costs from central service departments that are charged to other departments to show the true cost of services.

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

December 31, 2019

Miscellaneous revenues increased by \$951,275, mainly due to an increase in investment earnings of \$587,075. Interest rates and the investment mix contributed to the increase in earnings. Also, loan repayments from the revolving loan funds were \$234,281 higher than the previous year. Within the CDBG Small Cities Housing Program revolving loans, mortgages are paid off as customers sell their homes, and 2019 had more activity than in previous years.

<b>Expenditures by Function Governmental Funds</b>				
	2019 Amount	Percent of Total	Increase (Decrease) from prior year	
			Amount	Percent
General Government	\$ 11,365,502	11.35%	\$ (512,052)	-4.31%
Public Safety	17,247,555	17.23%	(321,433)	-1.83%
Public Works	26,156	0.03%	(204)	-0.77%
Health and Human Services	54,659,028	54.59%	4,162,565	8.24%
Culture, Recreation and Education	3,381,100	3.38%	279,671	9.02%
Conservation and Development	4,603,779	4.60%	(345,838)	-6.99%
Miscellaneous	46,598	0.04%	(474)	-1.01%
Debt Service	6,591,755	6.58%	206,280	3.23%
Capital Outlay	<u>2,204,946</u>	2.20%	<u>718,956</u>	48.38%
	<u>\$ 100,126,419</u>	100.00%	<u>\$ 4,187,471</u>	

Total governmental fund expenditures increased by \$4,187,471 from 2018.

General Government expenditures decreased by \$512,052. The majority of the savings were in the areas of consolidated courts, information technology, retirees insurance, and property and worker's compensation insurance.

Public Safety expenditures decreased \$321,433 in comparison to the prior year. Several vacancies occurred in central dispatch, jail, and law enforcement which resulted in salary and fringe savings for those departments.

Health and Human Services expenditures increased by \$4,162,565. Because of the change in methodology of charging indirect costs, expenditures within the Human Services Fund increased by over \$1.2 million. The Comprehensive Community Services (CCS) program continued to expand, resulting in an additional \$1 million in client care expenditures. Out of home placement costs for children increased by over \$400,000 from the prior year. Increased grant opportunities to support mental health in our jail population and youth in our justice support resulted in increased expenditures of \$450,000 in 2019.

Conservation and Development expenditures decreased by \$345,838. This was partly due to a decrease in projects for the Neighborhood Revitalization Program. \$350,226 was spent on those projects in 2018, and only \$30,000 was spent in 2019. The Metropolitan Planning Organization had a vacancy in the director position for over half of 2019, therefore less projects were completed. In 2018 \$100,000 was paid to the City

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

December 31, 2019

of La Crosse for an “All Abilities Park”, and that expense did not reoccur in 2019. Also, \$250,577 of an additional expenditure was recorded in 2019 as a result of a loan from the State of Wisconsin being forgiven as part of the CDBG Close project.

Capital outlay expenditures increased by \$718,956. This was mainly due to additional expenditures for the radio system upgrade within the Emergency Services Department. This is a long-term project that is expected to be completed by 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 at December 31:

	2019	2018
Hillview Health Care Center	\$ 5,926,745	\$ 6,218,337
Lakeview Nursing Home Facility Fund	1,770,333	1,391,057
Solid Waste	12,254,034	11,456,928
Apartments and assisted living facilities	5,305,311	4,969,504
Household hazardous waste disposal services	848,424	814,366
Totals	<u>\$ 26,104,847</u>	<u>\$ 24,850,192</u>

As of December 31, the County’s enterprise funds reported combined net position of \$26,104,847. Of that amount, \$13,066,582, or 50.1%, represents the net investment in capital assets, and \$96,785, or 0.4%, reflects the premium amount received in the 2017A borrowing for the Lakeview Facility Fund, and is restricted for future interest payments. The remaining amount of \$12,941,480 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 \$3,463,839 of increases in expenditures due to carryforwards and open purchase orders from fiscal year 2018 to 2019, and adjustments throughout the year because of new grants.

Differences between final amended budget and the actual revenues and expenses resulted in a \$8,211,114 positive variance in the General Fund before other financing sources and uses. The major reasons for the variance are as follows:

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

December 31, 2019

Revenues:

- Taxes
  - Property taxes decreased by \$1,200,131 for the General Fund from the previous year. This was due to a change in the indirect cost methodology within the Human Services Fund. Sales tax revenue increased \$256,067 from the previous year and was \$783,916 higher than budget.
  - Interest and penalty on delinquent real estate taxes increased \$145,490 from the previous year and was \$309,253 higher than budget.
  - The County received \$154,451 from the City of La Crosse for the closeout of TID #9; this amount was not expected and had therefore not been budgeted. During the 2020 budget process, it was decided to use \$150,000 of this revenue to give back to the City as a contribution for the La Crosse Center renovation.
- Intergovernmental Revenues:
  - State Aid Land Conservation was less than budget by \$52,681. This was due to the LWRMP Implementation grant that is explained in the expenditure section of Conservation and Development.
  - Utility tax payments from the State of Wisconsin were higher than budgeted by \$40,144.
  - State aid received for the courts system was higher than budgeted by \$45,990 and \$20,156 higher than the previous year.
  - State and federal aid for the Metropolitan Planning Organization was less than budget by \$76,120. Expenditures for this program were also lower due to the retirement of the director at the end of 2018, as the new director was not hired until July of 2019.
- Public Charges for Services
  - Register of Deeds fees were \$168,391 higher than budgeted, as home sales continued to be strong in La Crosse County, along with low interest rates for refinancing.
  - Prisoner board revenue was higher than budget by \$175,652. The daily census for prisoner counts were lower than normal, allowing the Sheriff Department to take in probation and parole holds which are reimbursed by the State amounting to \$110,639. Also, the annual payment received from the State for boarding prisoners was \$91,400 higher than budgeted.
- Intergovernmental Charges for Services:
  - Indirect cost revenue increased by \$1,554,614 from the previous year due to a change in methodology by the Human Services Fund (along with input from our indirect cost auditor) in determining the allocation for those costs.
- Miscellaneous Revenues
  - Investment earnings increased by \$587,075 from the previous year and were \$844,949 higher than the original budget. This was due to slightly higher interest rates and changes in the investment mix.

Expenditures:

- General Government
  - The Clerk of Courts expenditures were \$179,222 less than budgeted. Salary and fringe savings of \$134,284 were due to vacancies within the department. Because of the changes in the processing of paper filings to e-filing, one of these positions was eliminated in the 2020 budget.

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

December 31, 2019

- Information Technology expenditures were less than budget by \$215,470. Savings of \$69,263 was in the budget line for software licensing. \$55,000 of this amount was carried forward to 2020 along with additional carryforwards of \$63,702 in various accounts.
- Insurance was under budget by \$90,939 due to savings in worker's comp claims of \$82,280 and savings in property insurance of \$45,621 compared to budget. The County contracted with an outside insurance agent in 2019 to review all of the insurance coverage, which has resulted in cost savings.
- Retirees insurance was under budget by \$147,355 and was carried forward to 2020. This budget line is always difficult to budget for as it is hard to predict who will retire in any given year.
- Public Safety
  - Central dispatch expenditures were less than budget by \$108,197. This was mainly due to salary and fringe savings of \$78,639 as positions were vacant for part of the year.
  - Jail and court services expenditures were also less than budget by \$248,766. Salary and fringe savings due to vacancies totaled \$126,163. \$84,062 of this amount was due to savings in health insurance. As positions in the jail have been filled due to retirements or terminations, newer employees may be choosing the single plan instead of family, or sometimes no insurance if they are young enough to be on the parents' plans. Jail programming was under budget by \$36,720, and this amount was carried forward to 2020. Also, \$50,000 had been budgeted for prisoner board expense in case the jail was over capacity and would need to house prisoners in other counties. None of this was spent in 2019 and was not budgeted for in 2020.
  - Law Enforcement expenditures were less than budget by \$254,779. This was mainly due to salary and fringe savings of \$204,221, of which \$55,110 was in health insurance. The reasoning for health insurance savings is the same as in the jail and court services area.
- Health and Human Services
  - The budget line for the Collaborative to End Homelessness was under budget by \$165,152. These remaining funds were carried forward to be spent in 2020.
- Culture, Recreation and Education
  - UW Extension expenditures were lower than budget by \$130,227. A secretary position was vacant for part of the year and \$43,753 funded for an intern program was carried forward to be spent in 2020. Children's programs were under budget by \$44,458, and this amount was carried forward to be spent in the 2020 budget.
- Conservation and Development
  - Land Conservation expenditures were less than budget by \$98,118. The LWRMP Implementation grant was under budget by \$52,681 in revenues and expenditures. Dairy farmers in the County who participate in the program need to pay 30% of the costs of the program, and due to the low milk prices very few projects were completed in 2019. The County is reimbursed in full by the State for the remaining 70% of the costs. Also, the environmental fund budget line had savings of \$48,147, of which \$48,000 was carried forward to 2020.
  - Economic development expenditures were less than budgeted by \$67,999. \$20,000 of this was carried forward to 2020 for workforce projects, and \$5,000 for advertising and promotions.

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

December 31, 2019

- The Metropolitan Planning Organization budget was amended downward during 2019 due to the retirement of the director in late 2018, and the position not being filled until July of 2019. A consulting project was not completed in 2019, and \$72,750 was carried forward to be spent in 2020.
- Neighborhood revitalization expenditures were less than budgeted by \$675,854. Several projects have been awarded, but not yet completed, and the entire amount was carried forward into the 2020 budget.
- Badger Coulee was under budget by \$150,000, as a planned contribution of that amount to the Village of Holmen for their community center did not happen in 2019. The funds were carried forward to 2020, and this contribution occurred in April of 2020.
- Expenditures for the Bluffland Protection program were less than budget by \$83,616. \$74,600 of these funds were carried forward into the 2020 budget for continued work on Bluffland projects.
- Miscellaneous
  - Salary contingency of \$178,011 was budgeted for 2019. \$933,318 was carried forward from unused 2018 appropriations for a total of \$1,111,329. \$14,283 was used for the diversity internship program per the 2019 budget. Approved by resolution was \$11,361 for law enforcement sergeants to keep their wages in line with the patrol deputies' contract. \$16,970 was approved by the Executive Committee in October 2019 for salary and fringe for the new Emergency Services Director, as the hiring overlapped with the retirement of the previous director. The balance of \$1,068,715 was carried forward to moderate the increased costs of salary and fringe in the 2020 budget.
- Capital Outlay
  - Capital outlay expenditures were less than the final budget by \$761,996. Projects that were not completed in 2019 will have funds carried forward to 2020.

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

December 31, 2019

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

The County's capital assets for its governmental and business-type activities at December 31 amounted to \$178,704,447 (net of accumulated depreciation). These capital assets include land and easements, infrastructure, structures and improvements, equipment, intangibles, 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	
	2019	2018	2019	2018	2019	2018
<b>Capital Assets</b>						
Land	\$ 3,646,015	\$ 3,646,015	\$ 943,173	\$ 943,173	\$ 4,589,188	\$ 4,589,188
Land Improvements	4,388,731	4,388,731	39,414,710	39,411,456	43,803,441	43,800,187
Buildings	89,159,208	88,696,313	28,665,292	28,612,247	117,824,500	117,308,560
Machinery and equipment	28,663,363	27,035,417	8,847,259	8,744,260	37,510,622	35,779,677
Infrastructure	117,529,565	112,565,957	-	-	117,529,565	112,565,957
Intangibles	9,257,472	9,323,831	370,695	390,995	9,628,167	9,714,826
Construction in progress	<u>2,095,638</u>	<u>2,629,914</u>	<u>127,823</u>	<u>92,937</u>	<u>2,223,461</u>	<u>2,722,851</u>
<b>Total capital assets</b>	254,739,992	248,286,178	78,368,952	78,195,068	333,108,944	326,481,246
Less:						
Accumulated Depreciation	<u>(113,004,747)</u>	<u>(107,371,252)</u>	<u>(41,399,750)</u>	<u>(39,263,689)</u>	<u>(154,404,497)</u>	<u>(146,634,941)</u>
<b>Total net capital assets</b>	<u>\$ 141,735,245</u>	<u>\$140,914,926</u>	<u>\$ 36,969,202</u>	<u>\$ 38,931,379</u>	<u>\$178,704,447</u>	<u>\$ 179,846,305</u>

Within the governmental activities, the only significant change in capital assets was due to infrastructure additions in the Highway Department for road reconstruction. Within the business-type activities, there were no significant changes in capital assets.

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 \$82,574,910 of debt outstanding. This includes \$72,990,212 of general obligation debt and \$9,584,698 of revenue loan debt. During the year, the County issued \$2,515,000 of general obligation promissory notes for the annual highway borrowing which was used for road construction. Under current State statutes, the County's general obligation debt issuances are subject to a legal limitation, based on five percent of the equalized value of taxable property in the County. At December 31, the County's total amount applicable to debt margin was \$69,095,573 which was well below the legal limit of \$527,622,250. The net general obligation debt per capita equaled \$610.20 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, 2019

<b>Principal Balances for Year End 2019</b>				
	12/31/18 Balance	2019 Principal Payments	2019 New Debt	12/31/19 Balance
<b>Governmental Funds Debt</b>				
Law Enforcement Center				
2010D Refunding Bonds	\$ 2,285,000	\$ 200,000	\$ -	\$ 2,085,000
2016A GO Refunding Bonds (ref 2010 STFL)	4,200,000	375,000	-	3,825,000
2016A GO Refunding Bonds (ref 2009A)	<u>11,995,000</u>	<u>1,075,000</u>	<u>-</u>	<u>10,920,000</u>
Total Law Enforcement Center	18,480,000	1,650,000	-	16,830,000
Downtown Project Remodel				
2015A GO Bonds	9,670,000	400,000	-	9,270,000
2016A GO Bonds	<u>10,285,000</u>	<u>480,000</u>	<u>-</u>	<u>9,805,000</u>
Total Downtown Project Remodel	19,955,000	880,000	-	19,075,000
Pension Liability				
2010C GO Refunding Bonds	1,675,000	255,000	-	1,420,000
Business Fund				
2007A Corporate Purpose Bonds	115,000	55,000	-	60,000
2010C (Non TIF)	175,000	20,000	-	155,000
2014A GO Notes	<u>700,000</u>	<u>110,000</u>	<u>-</u>	<u>590,000</u>
Total Business Fund	990,000	185,000	-	805,000
Highway Debt (Paid through Debt Service)				
2013 A Bond	3,025,000	580,000	-	2,445,000
2014 A Bond	1,680,000	450,000	-	1,230,000
2015 A Bond	1,740,000	350,000	-	1,390,000
2016 A Bond	1,930,000	320,000	-	1,610,000
2017 B Bond	2,725,000	260,000	-	2,465,000
2018 A Notes	2,765,000	25,000	-	2,740,000
2019 A Notes	<u>-</u>	<u>-</u>	<u>2,515,000</u>	<u>2,515,000</u>
Total Highway Debt	13,865,000	1,985,000	2,515,000	14,395,000
<b>Total Governmental Funds Debt</b>	<b><u>54,965,000</u></b>	<b><u>4,955,000</u></b>	<b><u>2,515,000</u></b>	<b><u>52,525,000</u></b>
<b>Enterprise Funds Debt</b>				
Solid Waste				
2015 STFL Revenue Loan	4,497,715	569,541	-	3,928,174
2016 STFL Revenue Loan	<u>6,352,189</u>	<u>695,665</u>	<u>-</u>	<u>5,656,524</u>
Total Solid Waste	10,849,904	1,265,206	-	9,584,698
Hillview Terrace				
2010A Build America Bonds	1,565,000	115,000	-	1,450,000
Lakeview Campus				
2017 A Bond	<u>16,130,000</u>	<u>555,000</u>	<u>-</u>	<u>15,575,000</u>
<b>Total Enterprise Funds Debt</b>	<b><u>28,544,904</u></b>	<b><u>1,935,206</u></b>	<b><u>-</u></b>	<b><u>26,609,698</u></b>
<b>Grand Total County Debt</b>	<b><u>\$ 83,509,904</u></b>	<b><u>\$ 6,890,206</u></b>	<b><u>\$ 2,515,000</u></b>	<b><u>\$ 79,134,698</u></b>



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# 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, 2019

	<b>Primary Government</b>			<b>Component Unit</b>
	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>	
<b>ASSETS</b>				
Cash and investments	\$ 53,654,424	\$ 17,759,670	\$ 71,414,094	\$ 783,421
Receivables (net of allowance for uncollectibles)	64,402,466	3,321,845	67,724,311	613,789
Internal balances	757,154	(757,154)	-	-
Inventories and prepayments	1,928,623	163,763	2,092,386	-
Other assets	460,620	252,444	713,064	-
Restricted cash and investments	2,617,730	9,561,085	12,178,815	9,542
Capital assets not being depreciated:				
Construction in progress	2,095,638	127,823	2,223,461	-
Land	3,646,015	943,173	4,589,188	-
Intangibles	3,268,321	-	3,268,321	-
Capital assets being depreciated:				
Land improvements	4,388,731	39,414,710	43,803,441	-
Buildings	89,159,208	28,665,292	117,824,500	-
Machinery and equipment	28,663,363	8,847,259	37,510,622	-
Infrastructure	117,529,565	-	117,529,565	-
Intangibles	5,989,151	370,695	6,359,846	-
Accumulated depreciation	(113,004,747)	(41,399,750)	(154,404,497)	-
Total Assets	<u>265,556,262</u>	<u>67,270,855</u>	<u>332,827,117</u>	<u>1,406,752</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension	24,444,412	6,241,875	30,686,287	3,241,193
Xcel contract	-	2,008,842	2,008,842	-
Unamortized loss on debt refunding	-	196,743	196,743	-
Post employment benefit	233,437	-	233,437	-
Total Deferred Outflows of Resources	<u>24,677,849</u>	<u>8,447,460</u>	<u>33,125,309</u>	<u>3,241,193</u>
<b>LIABILITIES</b>				
Accounts payable and other current liabilities	10,032,428	2,217,465	12,249,893	848,659
Claims payable	1,841,718	437,065	2,278,783	-
Liabilities payable from restricted assets	869,216	17,495	886,711	9,542
Unearned revenue	418,358	41,805	460,163	200
Accrued interest	373,597	364,916	738,513	-
Accrued interest payable from restricted assets	-	96,785	96,785	-
Long-Term Liabilities:				
Compensated absences - current	2,386,631	533,861	2,920,492	-
Compensated absences - noncurrent	5,034,159	-	5,034,159	-
Other post employment benefit liability	4,468,436	-	4,468,436	-
Bonds and notes payable - current	5,607,650	2,075,836	7,683,486	-
Bonds and notes payable - noncurrent	49,175,130	25,716,294	74,891,424	-
Landfill post-closure costs - current	26,118	-	26,118	-
Landfill post-closure costs - noncurrent	438,454	8,349,474	8,787,928	-
Net pension liability	9,368,600	2,319,261	11,687,861	921,654
Total Liabilities	<u>90,040,495</u>	<u>42,170,257</u>	<u>132,210,752</u>	<u>1,780,055</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Subsequent year property tax levy	35,624,535	167,278	35,791,813	-
Pension	12,500,060	3,284,849	15,784,909	1,596,539
Post employment benefit	135,925	-	135,925	-
Total Deferred Inflows of Resources	<u>48,260,520</u>	<u>3,452,127</u>	<u>51,712,647</u>	<u>1,596,539</u>
<b>NET POSITION</b>				
Net investment in capital assets	88,984,413	13,066,582	102,050,995	-
Restricted for:				
Debt service	80,830	96,785	177,615	-
Elderly programs	311,687	-	311,687	-
Land records	218,144	-	218,144	-
Business fund	8,422,808	-	8,422,808	-
Human service programs	2,069,283	-	2,069,283	-
Environmental programs	447,787	-	447,787	-
Library programs	550,994	-	550,994	-
Urban transportation	196,394	-	196,394	-
Capital projects	47,706	-	47,706	-
Special jail assessments	44,906	-	44,906	-
Dog licenses	1,000	-	1,000	-
Other purposes	43,923	-	43,923	-
Unrestricted	50,513,221	16,932,564	67,445,785	1,271,351
Total Net Position	<u>\$ 151,933,096</u>	<u>\$ 30,095,931</u>	<u>\$ 182,029,027</u>	<u>\$ 1,271,351</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, 2019**

	<b>Expenses</b>	<b>Program Revenues</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	\$ 9,757,576	\$ 2,076,107	\$ 513,866	\$ -
Public safety	19,367,187	1,759,902	346,144	-
Public works	12,377,088	3,933,187	1,992,597	1,873,040
Health and human services	56,216,069	15,537,938	26,923,648	-
Culture, recreation and education	3,692,275	759,970	139,729	-
Conservation and development	3,061,333	635,109	2,171,023	222,818
Interest on long-term debt	1,561,757	-	-	-
Total governmental activities	<u>106,033,285</u>	<u>24,702,213</u>	<u>32,087,007</u>	<u>2,095,858</u>
<b>BUSINESS TYPE ACTIVITIES</b>				
Hillview Health Care Center	13,308,374	10,679,766	2,682,485	-
Lakeview Nursing Home Facility	1,096,852	1,280,128	-	-
Solid Waste	12,175,043	12,660,093	-	-
Apartments and assisted living facilities	5,333,226	5,716,034	74,386	-
Household hazardous waste disposal services	509,220	393,633	-	-
Total business type activities	<u>32,422,715</u>	<u>30,729,654</u>	<u>2,756,871</u>	<u>-</u>
<b>TOTAL PRIMARY GOVERNMENT</b>	<u>\$ 138,456,000</u>	<u>\$ 55,431,867</u>	<u>\$ 34,843,878</u>	<u>\$ 2,095,858</u>
<b>COMPONENT UNIT</b>				
Mississippi Valley Health Services	<u>\$ 8,184,044</u>	<u>\$ 6,763,361</u>	<u>\$ 1,254,351</u>	<u>\$ -</u>

**GENERAL REVENUES**

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

**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, 2019**

**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>
\$ (7,167,603)	\$ -	\$ (7,167,603)	\$ -
(17,261,141)	-	(17,261,141)	-
(4,578,264)	-	(4,578,264)	-
(13,754,483)	-	(13,754,483)	-
(2,792,576)	-	(2,792,576)	-
(32,383)	-	(32,383)	-
(1,561,757)	-	(1,561,757)	-
<u>(47,148,207)</u>	<u>-</u>	<u>(47,148,207)</u>	<u>-</u>
-	53,877	53,877	-
-	183,276	183,276	-
-	485,050	485,050	-
-	457,194	457,194	-
-	(115,587)	(115,587)	-
<u>-</u>	<u>1,063,810</u>	<u>1,063,810</u>	<u>-</u>
<u>(47,148,207)</u>	<u>1,063,810</u>	<u>(46,084,397)</u>	<u>-</u>
-	-	-	(166,332)
34,723,713	160,911	34,884,624	-
13,183,916	-	13,183,916	-
202,038	-	202,038	-
4,628,167	-	4,628,167	-
2,264,216	390,274	2,654,490	51
91,997	5,040	97,037	-
<u>55,094,047</u>	<u>556,225</u>	<u>55,650,272</u>	<u>51</u>
<u>(200,642)</u>	<u>200,642</u>	<u>-</u>	<u>-</u>
7,745,198	1,820,677	9,565,875	(166,281)
<u>144,187,898</u>	<u>28,275,254</u>	<u>172,463,152</u>	<u>1,437,632</u>
<u>\$ 151,933,096</u>	<u>\$ 30,095,931</u>	<u>\$ 182,029,027</u>	<u>\$ 1,271,351</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, 2019**

	<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>ASSETS</b>						
Cash and investments	\$ 31,198,559	\$ 5,194,107	\$ 676,008	\$ 456,991	\$ 2,800,096	\$ 40,325,761
Restricted cash and investments	-	1,844,622	-	-	533,841	2,378,463
Receivables (net of allowance for uncollectibles)	15,079,781	24,227,528	8,122,225	6,597,799	4,900,055	58,927,388
Due from other funds	64,975	-	-	-	-	64,975
Advance to other funds	758,815	-	-	-	-	758,815
Inventories and prepayments	432,948	17,481	-	-	98,948	549,377
<b>TOTAL ASSETS</b>	<b>\$ 47,535,078</b>	<b>\$ 31,283,738</b>	<b>\$ 8,798,233</b>	<b>\$ 7,054,790</b>	<b>\$ 8,332,940</b>	<b>\$ 103,004,779</b>
<b>LIABILITIES</b>						
Accounts payable and other current liabilities	\$ 3,854,427	\$ 4,869,045	\$ 308,789	\$ 2,564	\$ 430,569	\$ 9,465,394
Liabilities payable from restricted assets	-	869,216	-	-	-	869,216
Due to other funds	84,346	79,713	17,013	-	-	181,072
Advances from other funds	-	-	49,623	-	-	49,623
Unearned revenues	59,054	292,609	-	-	66,695	418,358
Total liabilities	3,997,827	6,110,583	375,425	2,564	497,264	10,983,663
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Subsequent year property tax levy	7,725,876	13,511,107	-	6,597,799	4,220,599	32,055,381
Unavailable revenue-intergovernmental grants	115,700	2,695,321	-	-	-	2,811,021
Unavailable revenue-client services and taxpayers	829,940	141,153	-	-	-	971,093
Unavailable revenue-loan and vendor repayments	-	-	7,726,101	-	-	7,726,101
Total deferred inflows of resources	8,671,516	16,347,581	7,726,101	6,597,799	4,220,599	43,563,596
<b>FUND BALANCES</b>						
Nonspendable	3,431,287	17,481	-	-	51,242	3,500,010
Restricted	688,104	2,143,750	696,707	454,427	1,564,542	5,547,530
Committed	1,860,494	6,386,603	-	-	1,604,912	9,852,009
Assigned	5,355,894	277,740	-	-	394,381	6,028,015
Unassigned	23,529,956	-	-	-	-	23,529,956
Total fund balances	34,865,735	8,825,574	696,707	454,427	3,615,077	48,457,520
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 47,535,078</b>	<b>\$ 31,283,738</b>	<b>\$ 8,798,233</b>	<b>\$ 7,054,790</b>	<b>\$ 8,332,940</b>	<b>\$ 103,004,779</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, 2019**

Total Fund Balances - Governmental Funds	\$	48,457,520
<p>Amounts reported for governmental activities in the Statement of Net Position are different because:</p>		
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds.		66,182,687
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds.		(52,525,000)
Bond premium is amortized over the life of the bonds, whereas it is recorded as income when received in the fund statements.		(2,257,780)
Interest is not accrued at the fund level, but rather is recognized as an expenditure when due.		(373,597)
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.		86,306,245
Loan funds have unavailable revenue in the fund statements.		7,726,101
Receivables that are not available to pay for current period expenditures, and therefore are recorded as deferred inflows in the fund statements.		3,782,114
Liability for post-closure costs for the old landfill are not recorded as a liability on the fund statements.		(464,572)
Compensated absences are not due and payable in the current period and therefore are not reported as liabilities in the funds.		(7,191,239)
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>2,290,617</u>
Total Net Position - Governmental Activities	\$	<u><u>151,933,096</u></u>

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

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

Year Ended December 31, 2019

	<b>General Fund</b>	<b>Human Service Fund</b>	<b>Business Fund</b>	<b>Debt Service Fund</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>REVENUES</b>						
Taxes	\$ 21,482,979	\$ 13,511,107	\$ -	\$ 6,138,621	\$ 4,217,059	\$ 45,349,766
Intergovernmental revenues	7,201,358	22,445,714	1,814,171	-	1,762,447	33,223,690
Licenses and permits	310,405	-	-	-	730,654	1,041,059
Fines, forfeits and penalties	238,918	-	-	-	113,375	352,293
Public charges for services	3,015,768	12,326,612	4,050	-	528,478	15,874,908
Intergovernmental charges for services	3,369,937	2,326,905	-	-	47	5,696,889
Miscellaneous revenues	1,796,341	224,830	633,220	-	469,209	3,123,600
<b>Total revenues</b>	<b>37,415,706</b>	<b>50,835,168</b>	<b>2,451,441</b>	<b>6,138,621</b>	<b>7,821,269</b>	<b>104,662,205</b>
<b>EXPENDITURES</b>						
Current:						
General government	11,365,502	-	-	-	-	11,365,502
Public safety	15,740,922	1,405,538	-	-	101,095	17,247,555
Public works	-	-	-	-	26,156	26,156
Health and human services	2,417,252	47,208,518	-	-	5,033,258	54,659,028
Culture, recreation and education	1,297,347	-	-	-	2,083,753	3,381,100
Conservation and development	2,095,971	-	2,364,551	-	143,257	4,603,779
Miscellaneous	46,598	-	-	-	-	46,598
Debt service:						
Principal	-	-	185,000	4,770,000	-	4,955,000
Interest and other charges	-	-	28,139	1,554,329	-	1,582,468
Debt issue costs	54,287	-	-	-	-	54,287
Capital outlay	1,795,238	27,945	197,623	-	184,140	2,204,946
<b>Total expenditures</b>	<b>34,813,117</b>	<b>48,642,001</b>	<b>2,775,313</b>	<b>6,324,329</b>	<b>7,571,659</b>	<b>100,126,419</b>
Excess (deficiency) of revenues over (under) expenditures	2,602,589	2,193,167	(323,872)	(185,708)	249,610	4,535,786
<b>OTHER FINANCING SOURCES (USES)</b>						
Long-term debt issued	2,515,000	-	-	-	-	2,515,000
Sale of capital assets	81,225	-	-	-	-	81,225
Bond premium	-	-	-	221,596	-	221,596
Transfers in	-	-	46,415	-	19,680	66,095
Transfers out	(2,961,905)	(14,322)	-	-	-	(2,976,227)
<b>Total other financing sources (uses)</b>	<b>(365,680)</b>	<b>(14,322)</b>	<b>46,415</b>	<b>221,596</b>	<b>19,680</b>	<b>(92,311)</b>
Net change in fund balances	2,236,909	2,178,845	(277,457)	35,888	269,290	4,443,475
<b>FUND BALANCES, BEGINNING</b>	<b>32,628,826</b>	<b>6,646,729</b>	<b>974,164</b>	<b>418,539</b>	<b>3,345,787</b>	<b>44,014,045</b>
<b>FUND BALANCES, ENDING</b>	<b>\$ 34,865,735</b>	<b>\$ 8,825,574</b>	<b>\$ 696,707</b>	<b>\$ 454,427</b>	<b>\$ 3,615,077</b>	<b>\$ 48,457,520</b>

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

**LA CROSSE COUNTY, WISCONSIN**

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

**Year Ended December 31, 2019**

Net changes in fund balances - total governmental funds \$ 4,443,475

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeded capital asset purchases.

Depreciation expense	3,564,670	
Capital outlay expenditure	(2,204,946)	
Capital outlay amount not capitalized	562,298	
Capital asset transferred between funds	17,975	
Contributed capital assets	(222,818)	
Current expenditures capitalized	<u>(218,051)</u>	
		(1,499,128)

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 (\$94,175) of capital assets and the gain on sale (\$81,721) is the net book value of capital assets removed. (12,454)

Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long term liabilities in the statement of net position. 4,955,000

The issuance of long term debt is an other financing source in the governmental funds, but the issuance increases long term liabilities in the statement of net position. (2,515,000)

Bond premium is amortized over the life of the bonds, whereas it is recorded as income when received in the fund statements. 88,003

Interest is not accrued at the fund level. 20,711

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. 3,291,946

Governmental funds report economic loan repayments as revenues and the issuance of new loans as expenditures. These activities are reported as changes in loans receivable in the government-wide statements. 1,444,209

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the fund statements. 1,036,459

Long-term closure costs for the old landfill are not recorded as an expense in the fund statements. 24,270

Compensated absences do not require the use of current financial resources and therefore are not reported as an expenditures in the governmental funds. (222,482)

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. (3,309,811)

Change in Net Position of Governmental Activities \$ 7,745,198

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, 2019**

	Business-type Activities- Enterprise Funds				Governmental Activities	
	Hillview Health Care Center	Solid Waste	Lakeview Nursing Home Facility	Nonmajor Enterprise Funds	Total	Internal Service Funds
<b>ASSETS</b>						
Current Assets						
Cash and cash equivalents	\$ 3,508,276	\$ 4,325,552	\$ 1,940,050	\$ 3,951,158	\$ 13,725,036	\$ 17,363,297
Restricted cash and cash equivalents	8,533	-	96,785	8,962	114,280	-
Restricted investments	-	-	-	-	-	298,444
Receivables (net of allowance for uncollectibles)	1,023,378	816,064	795,425	531,209	3,166,076	5,542,283
Due from other funds	-	-	-	-	-	203,105
Inventories and prepayments	89,679	69,084	-	5,000	163,763	1,379,246
Total current assets	<u>4,629,866</u>	<u>5,210,700</u>	<u>2,832,260</u>	<u>4,496,329</u>	<u>17,169,155</u>	<u>24,786,375</u>
Noncurrent assets						
Restricted investments	-	9,387,628	-	-	9,387,628	-
Receivables (net of allowance for uncollectibles)	-	88,564	-	-	88,564	-
Other assets	-	-	-	-	-	28,028
Investment in WMMIC	-	-	-	-	-	685,036
Capital Assets:						
Land	19,562	920,064	3,203	344	943,173	445,024
Land improvements	260,374	38,949,980	27,389	176,967	39,414,710	1,249,897
Buildings	3,812,655	1,715,103	16,494,596	6,642,938	28,665,292	5,199,849
Machinery and equipment	5,494,126	651,433	1,646,800	1,054,900	8,847,259	16,686,008
Infrastructure	-	-	-	-	-	116,518,771
Intangibles	251,208	19,086	100,401	-	370,695	3,369,822
Construction in progress	34,886	92,937	-	-	127,823	1,954,027
Less accumulated depreciation	(8,380,202)	(27,022,808)	(2,395,616)	(3,601,124)	(41,399,750)	(69,870,840)
Total capital assets - net	<u>1,492,609</u>	<u>15,325,795</u>	<u>15,876,773</u>	<u>4,274,025</u>	<u>36,969,202</u>	<u>75,552,558</u>
Total noncurrent assets	<u>1,492,609</u>	<u>24,801,987</u>	<u>15,876,773</u>	<u>4,274,025</u>	<u>46,445,394</u>	<u>76,265,622</u>
Total Assets	<u>6,122,475</u>	<u>30,012,687</u>	<u>18,709,033</u>	<u>8,770,354</u>	<u>63,614,549</u>	<u>101,051,997</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Pension	4,769,963	280,579	-	1,191,333	6,241,875	2,122,779
Xcel contract	-	2,008,842	-	-	2,008,842	-
Unamortized loss on debt refunding	-	196,743	-	-	196,743	-
Post employment benefits	-	-	-	-	-	233,437
Total Deferred Outflows of Resources	<u>4,769,963</u>	<u>2,486,164</u>	<u>-</u>	<u>1,191,333</u>	<u>8,447,460</u>	<u>2,356,216</u>

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

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

December 31, 2019

	Business-type Activities- Enterprise Funds				Governmental Activities	
	Hillview Health Care Center	Solid Waste	Lakeview Nursing Home Facility	Nonmajor Enterprise Funds	Total	Internal Service Funds
<b>LIABILITIES</b>						
Current liabilities						
Accounts payable and other current liabilities	\$ 326,995	\$ 1,681,404	\$ 17,880	\$ 180,096	\$ 2,206,375	\$ 578,124
Claims payable	-	-	-	-	-	2,278,783
Other liabilities payable from restricted assets	8,533	-	-	8,962	17,495	-
Due to other funds	2,316	-	-	71,425	73,741	13,267
Unearned revenues	-	41,400	-	405	41,805	-
Accrued interest	-	293,121	53,237	18,558	364,916	-
Accrued interest payable from restricted assets	-	-	96,785	-	96,785	-
Current portion of bonds and notes payable	-	1,313,063	648,988	113,785	2,075,836	-
Compensated absences	404,167	32,729	-	96,965	533,861	229,551
Total current liabilities	<u>742,011</u>	<u>3,361,717</u>	<u>816,890</u>	<u>490,196</u>	<u>5,410,814</u>	<u>3,099,725</u>
Noncurrent liabilities						
Advances from other funds	-	-	-	709,192	709,192	-
Bonds and notes payable	-	8,271,635	16,121,810	1,322,849	25,716,294	-
Other post employment benefit liability	-	-	-	-	-	4,468,436
Landfill closure cost liability	-	8,349,474	-	-	8,349,474	-
Net pension liability	1,677,040	108,598	-	533,623	2,319,261	788,005
Total noncurrent liabilities	<u>1,677,040</u>	<u>16,729,707</u>	<u>16,121,810</u>	<u>2,565,664</u>	<u>37,094,221</u>	<u>5,256,441</u>
Total Liabilities	<u>2,419,051</u>	<u>20,091,424</u>	<u>16,938,700</u>	<u>3,055,860</u>	<u>42,505,035</u>	<u>8,356,166</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Subsequent year property tax levy	-	-	-	167,278	167,278	3,569,154
Pension	2,546,642	153,393	-	584,814	3,284,849	1,049,639
Post employment benefits	-	-	-	-	-	135,925
Total Deferred Inflows of Resources	<u>2,546,642</u>	<u>153,393</u>	<u>-</u>	<u>752,092</u>	<u>3,452,127</u>	<u>4,754,718</u>
<b>NET POSITION</b>						
Net investment in capital assets	1,490,645	9,669,272	(911,575)	2,818,240	13,066,582	75,475,738
Restricted for:						
Debt service	-	-	96,785	-	96,785	-
Unrestricted	4,436,100	2,584,762	2,585,123	3,335,495	12,941,480	14,821,591
Total Net Position	<u>\$ 5,926,745</u>	<u>\$ 12,254,034</u>	<u>\$ 1,770,333</u>	<u>\$ 6,153,735</u>	<u>26,104,847</u>	<u>\$ 90,297,329</u>
Adjustment to report the cumulative internal balance for the net effect of the activity between the internal service funds and the enterprise funds over time					<u>3,991,084</u>	
<b>NET POSITION OF BUSINESS - TYPE ACTIVITIES</b>					<u>\$ 30,095,931</u>	

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

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

Year Ended December 31, 2019

	Business-type Activities- Enterprise Funds				Governmental Activities	
	Hillview Health Care Center	Solid Waste	Lakeview Nursing Home Facility	Nonmajor Enterprise Funds	Total	Internal Service Funds
<b>OPERATING REVENUES</b>						
Public charges for services	\$ 10,478,850	\$ 12,576,888	\$ -	\$ 5,828,291	\$ 28,884,029	\$ 5,961,954
Intergovernmental grants and fees	-	22,978	795,425	261,682	1,080,085	-
Interdepartmental revenues	172,017	14,791	484,617	11,462	682,887	14,904,627
Miscellaneous revenues	28,899	45,436	86	8,232	82,653	63,911
Total operating revenues	<u>10,679,766</u>	<u>12,660,093</u>	<u>1,280,128</u>	<u>6,109,667</u>	<u>30,729,654</u>	<u>20,930,492</u>
<b>OPERATING EXPENSES</b>						
Personnel services	10,534,355	845,598	-	3,898,623	15,278,576	-
Contractual services	681,919	6,420,760	-	287,858	7,390,537	-
Construction and maintenance	-	-	-	-	-	7,824,714
General and administrative services	502,646	380,874	-	755,001	1,638,521	3,178,426
Post employment benefit	-	-	-	-	-	462,133
Claims	-	-	-	-	-	12,258,122
Materials and supplies	1,030,649	10,351	-	416,195	1,457,195	-
Utilities	179,453	118,219	-	184,528	482,200	-
Depreciation/amortization	309,050	1,174,245	558,215	243,278	2,284,788	3,648,979
Other services and charges	422,261	2,833,279	-	82,157	3,337,697	-
Total operating expenses	<u>13,660,333</u>	<u>11,783,326</u>	<u>558,215</u>	<u>5,867,640</u>	<u>31,869,514</u>	<u>27,372,374</u>
Operating income (loss)	<u>(2,980,567)</u>	<u>876,767</u>	<u>721,913</u>	<u>242,027</u>	<u>(1,139,860)</u>	<u>(6,441,882)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>						
Property taxes	-	-	-	160,911	160,911	3,569,154
Intergovernmental revenues	2,682,485	-	-	48,544	2,731,029	1,992,597
Investment earnings	544	344,932	-	23	345,499	225,012
Interest expense	-	(426,613)	(605,637)	(106,953)	(1,139,203)	-
Finance charges	-	-	(1,330)	(1,030)	(2,360)	-
Amortization of debt (discount) or premium	-	-	68,988	(1,215)	67,773	-
Rebates	-	-	-	25,842	25,842	-
Contribution to other government	-	-	-	-	-	(48,389)
Gain (loss) on disposal of property and equipment	3,020	2,020	(658)	-	4,382	(21,054)
Total nonoperating revenues (expenses)	<u>2,686,049</u>	<u>(79,661)</u>	<u>(538,637)</u>	<u>126,122</u>	<u>2,193,873</u>	<u>5,717,320</u>
Income (loss) before transfers and contributions	<u>(294,518)</u>	<u>797,106</u>	<u>183,276</u>	<u>368,149</u>	<u>1,054,013</u>	<u>(724,562)</u>
Transfers in	2,926	-	196,000	21,716	220,642	2,709,490
Transfers out	-	-	-	(20,000)	(20,000)	-
Capital contributions	-	-	-	-	-	1,873,040
<b>CHANGE IN NET POSITION</b>	<u>(291,592)</u>	<u>797,106</u>	<u>379,276</u>	<u>369,865</u>	<u>1,254,655</u>	<u>3,857,968</u>
<b>NET POSITION, BEGINNING</b>	<u>6,218,337</u>	<u>11,456,928</u>	<u>1,391,057</u>	<u>5,783,870</u>		<u>86,439,361</u>
<b>NET POSITION, ENDING</b>	<u>\$ 5,926,745</u>	<u>\$ 12,254,034</u>	<u>\$ 1,770,333</u>	<u>\$ 6,153,735</u>		<u>\$ 90,297,329</u>
Adjustment for the net effect of the current year activity between internal service funds and enterprise funds					<u>566,022</u>	
<b>CHANGE IN NET POSITION OF BUSINESS -TYPE ACTIVITIES</b>					<u>\$ 1,820,677</u>	

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

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

Year Ended December 31, 2019

	Business-type Activities- Enterprise Funds				Governmental Activities	
	Hillview Health Care Center	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	\$ 10,645,660	\$ 12,654,855	\$ 795,511	\$ 5,885,756	\$ 29,981,782	\$ 5,696,961
Receipts from interfund services provided	172,017	14,791	484,617	11,462	682,887	14,961,789
Receipts from cash contributions	24,234	-	-	319	24,553	-
Receipts from intergovernmental grants and fees	-	22,978	-	264,872	287,850	-
Other operating cash receipts	4,665	45,436	-	-	50,101	61,978
Payments to suppliers and providers	(2,432,494)	(8,566,861)	330	(1,383,778)	(12,382,803)	(18,343,750)
Payments to employees for salaries and benefits	(9,707,426)	(794,978)	-	(3,736,524)	(14,238,928)	(4,714,878)
Payments for interfund services used	(404,004)	(311,140)	-	(307,875)	(1,023,019)	(466,801)
Net cash provided by (used for) operating activities	(1,697,348)	3,065,081	1,280,458	734,232	3,382,423	(2,804,701)
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>						
Transfers to other funds	-	-	-	(20,000)	(20,000)	-
Transfers from other funds	2,926	-	196,000	21,716	220,642	-
Principal paid on long-term debt	-	(569,541)	-	-	(569,541)	-
Interest paid	-	(172,311)	-	-	(172,311)	-
Federal and state aids received	2,682,485	-	-	48,544	2,731,029	1,992,597
Receipts from property taxes	-	-	-	160,911	160,911	3,569,154
Net cash provided by (used for) non-capital financing activities	2,685,411	(741,852)	196,000	211,171	2,350,730	5,561,751
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>						
Acquisition and construction of capital assets	(142,533)	(189,875)	(41,507)	(51,812)	(425,727)	(6,198,270)
Contribution to other government	-	-	-	-	-	(2,965)
Transfers from other funds	-	-	-	-	-	2,709,490
Proceeds from sales of capital assets	3,020	2,020	-	-	5,040	137,500
Proceeds from capital contributions	-	-	-	-	-	1,873,040
Rebates	-	-	-	25,842	25,842	-
Payment on advance from other funds	-	-	(196,000)	(46,115)	(242,115)	-
Payments for finance charges	-	-	(1,330)	(1,030)	(2,360)	-
Principal paid on long-term debt	-	(695,665)	(555,000)	(115,000)	(1,365,665)	-
Interest paid	-	(245,805)	(611,187)	(108,074)	(965,066)	-
Net cash used for capital and related financing activities	(139,513)	(1,129,325)	(1,405,024)	(296,189)	(2,970,051)	(1,481,205)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Interest on investments	544	311,149	-	23	311,716	225,012
Redemption of investments	-	(311,149)	-	-	(311,149)	-
Net cash provided by investing activities	544	-	-	23	567	225,012
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	849,094	1,193,904	71,434	649,237	2,763,669	1,500,857
<b>CASH AND CASH EQUIVALENTS, BEGINNING</b>	2,667,715	3,131,648	1,965,401	3,310,883	11,075,647	15,862,440
<b>CASH AND CASH EQUIVALENTS, ENDING</b>	<u>\$ 3,516,809</u>	<u>\$ 4,325,552</u>	<u>\$ 2,036,835</u>	<u>\$ 3,960,120</u>	<u>\$ 13,839,316</u>	<u>\$ 17,363,297</u>

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

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

Year Ended December 31, 2019

	Business-type Activities- Enterprise Funds				Total	Governmental Activities
	Hillview Health Care Center	Solid Waste	Lakeview Nursing Home Facility	Nonmajor Enterprise Funds		Internal Service Funds

**RECONCILIATION OF OPERATING INCOME (LOSS)  
TO NET CASH PROVIDED BY (USED FOR)  
OPERATING ACTIVITIES**

Operating income (loss)	\$ (2,980,567)	\$ 876,767	\$ 721,913	\$ 242,027	\$ (1,139,860)	\$ (6,441,882)
<b>Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:</b>						
Depreciation expense	309,050	1,174,245	558,215	243,278	2,284,788	3,648,979
Amortization	-	535,691	-	-	535,691	-
(Increase) Decrease receivables	173,637	90,117	-	55,331	319,085	(100,260)
(Increase) Decrease due from other funds	-	-	-	-	-	60,916
(Increase) Decrease inventories and prepayments	8,697	(67,576)	-	4,641	(54,238)	(199,431)
(Increase) Decrease other assets	-	-	-	-	-	(28,028)
(Increase) Decrease retention deposit	-	-	-	-	-	416
(Increase) Decrease pension related amounts	869,616	54,083	-	146,552	1,070,251	248,756
Increase (Decrease) accounts payable and other current liabilities	(31,485)	173,103	330	15,642	157,590	32,647
Increase (Decrease) claims payable	-	-	-	-	-	379
Increase (Decrease) due to other funds	(11,119)	-	-	23,463	12,344	12,929
Increase (Decrease) other liabilities	-	-	-	-	-	(270,284)
Increase (Decrease) unearned revenue	-	(12,150)	-	(4,596)	(16,746)	-
Increase (Decrease) compensated absences	(35,177)	(1,957)	-	7,894	(29,240)	1,466
Increase (Decrease) other post employment benefit related amounts	-	-	-	-	-	228,696
Increase (Decrease) landfill closure cost liability	-	242,758	-	-	242,758	-
Total adjustments	1,283,219	2,188,314	558,545	492,205	4,522,283	3,637,181
<b>Net cash provided by (used for) operating activities</b>	\$ (1,697,348)	\$ 3,065,081	\$ 1,280,458	\$ 734,232	\$ 3,382,423	\$ (2,804,701)

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

Hillview Health Care Center acquired capital assets during 2019 through accounts payable. \$1,964 of capital asset purchases remained in the outstanding accounts payable balance at year-end.

Lakeview Nursing Home Facility fund also acquired capital assets during 2019 through accounts payable. \$17,550 of capital asset purchases remained in the outstanding accounts payable balance at year-end.

Neshonoc Manor, Regent Manor, Maplewood CBRF, and Ravenwood Nursing Home funds all acquired capital assets during 2019 through accounts payable. \$1,600, \$2,000, \$1,600, and \$1,600, respectively, of capital asset purchases remained in the respective funds' outstanding accounts payable balances at year-end.

Household Hazardous Materials fund also acquired capital assets during 2019 through accounts payable. \$12,351 of capital asset purchases remained in the outstanding accounts payable balance at year-end.

County Highway acquired capital assets during 2019 through accounts payable. \$76,820 of capital asset purchases remained in the outstanding accounts payable balance at year-end.

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

Unrestricted, January 1, 2019	\$ 2,652,355	\$ 3,131,648	\$ 1,257,429	\$ 3,301,129	\$ 10,342,561	\$ 15,862,440
Restricted, January 1, 2019	15,360	-	707,972	9,754	733,086	-
Total	2,667,715	3,131,648	1,965,401	3,310,883	11,075,647	15,862,440
Net increase in cash and cash equivalents	849,094	1,193,904	71,434	649,237	2,763,669	1,500,857
Total	\$ 3,516,809	\$ 4,325,552	\$ 2,036,835	\$ 3,960,120	\$ 13,839,316	\$ 17,363,297
Unrestricted, December 31, 2019	\$ 3,508,276	\$ 4,325,552	\$ 1,940,050	\$ 3,951,158	\$ 13,725,036	\$ 17,363,297
Restricted, December 31, 2019	8,533	-	96,785	8,962	114,280	-
Total	\$ 3,516,809	\$ 4,325,552	\$ 2,036,835	\$ 3,960,120	\$ 13,839,316	\$ 17,363,297

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

**DECEMBER 31, 2019**

	<u><b>Custodial Funds</b></u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 1,039,134
Receivables	3,404
Total Assets	<u>1,042,538</u>
 <b>LIABILITIES</b>	
Accounts payable and other current liabilities	<u>958,347</u>
Total Liabilities	<u>958,347</u>
 <b>NET POSITION</b>	
Restricted for other governments or organizations	<u>84,191</u>
Total Net Position	<u>\$ 84,191</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, 2019**

	<b>Custodial Funds</b>
<b>ADDITIONS</b>	
Federal and State aid	\$ 61,369
Intergovernmental revenue	16,005
Fine and forfeiture collections	3,993,707
Contributions:	
Inmate funds	365,363
Donations	1,000
Interest	448
Miscellaneous	121,561
Total Additions	4,559,453
<b>DEDUCTIONS</b>	
Salary and fringe payments to employees	64,085
Payments of funds to other governments	43,438
Purchase of materials and supplies	6,405
Administrative expenses	1,816
Remittance of fines and forfeitures	3,994,155
Distribution of inmate funds	365,363
Total Deductions	4,475,262
<b>CHANGE IN FIDUCIARY NET POSITION</b>	84,191
<b>NET POSITION, BEGINNING OF YEAR</b>	-
<b>NET POSITION, END OF YEAR</b>	\$ 84,191

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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# **INDEX TO NOTES TO BASIC FINANCIAL STATEMENTS**

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	<b>PAGE</b>
1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES .....	67
A. Reporting Entity .....	67
B. Government-wide and Fund Financial Statements.....	67
C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation .....	70
D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position/Fund Balance.....	71
1. Cash and Investments.....	71
2. Receivables.....	72
3. Inventories and Prepayments .....	72
4. Restricted Assets .....	72
5. Capital Assets .....	73
6. Deferred Outflows of Resources.....	73
7. Employees' Retirement System.....	74
8. Compensated Absences.....	74
9. Long-Term Obligations.....	74
10. Claims and Judgments.....	74
11. Deferred Inflows of Resources.....	74
12. Net Position and Fund Balance Classifications .....	75
13. Other Post-Employment Benefits (OPEB) .....	75
2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY .....	76
A. Budgetary Information.....	76
B. Excess Expenditures and Other Financing Uses over Appropriations.....	76
C. Limitations on the County's Tax Levy Rate and Its Ability to Issue New Debt .....	76
3. CASH AND INVESTMENTS .....	77
A. Interest Rate Risk .....	79
B. Credit Risk .....	80
C. Custodial Credit Risk.....	80
D. Concentration of Credit Risk .....	80
4. RECEIVABLES.....	81
5. RESTRICTED ASSETS.....	83
6. CAPITAL ASSETS.....	84
7. INTERFUND RECEIVABLES/PAYABLES, ADVANCES, AND TRANSFERS.....	86
8. LONG-TERM OBLIGATIONS.....	88
9. LEASE DISCLOSURES.....	91
10. NET POSITION / FUND BALANCE.....	92
11. EMPLOYEES' RETIREMENT SYSTEM.....	95
12. OTHER POST-EMPLOYMENT BENEFITS - OPEB.....	99
13. SELF FUNDED INSURANCE AND RISK MANAGEMENT.....	103

**INDEX TO NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**

	<b>PAGE</b>
14. COMPONENT UNIT – MISSISSIPPI VALLEY HEALTH SERVICES COMMISSION.....	105
15. LANDFILL CLOSURE AND POST-CLOSURE CARE COSTS.....	106
16. DEFERRED COMPENSATION PLAN.....	107
17. COMMITMENTS, CONTINGENCIES AND SUBSEQUENT EVENTS.....	107
18. RELATED PARTY TRANSACTIONS.....	107
19. CHANGE IN ACCOUNTING PRINCIPLE.....	108
20. EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT-PERIOD FINANCIAL STATEMENTS .....	108

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

**December 31, 2019**

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

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

**A. Reporting Entity**

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

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

A legally separate, tax exempt organization should be reported as a component unit of a reporting entity if all of the following criteria are met: (1) the economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units, or its constituents; (2) the primary government is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization; (3) the economic resources received or held by an individual organization that the specific primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to that primary government. Blended component units, although legally separate entities, are, in substance, part of the government's operations and are reported with similar funds of the primary government. This report does not contain any blended component units.

**Discretely Presented Component Unit**

The government-wide financial statements include the Mississippi Valley Health Services (MVHS) as a discretely presented component unit. MVHS is a legally separate governmental organization that was formed in 2009 for the purpose of organizing and establishing a multi-jurisdictional public entity which operates a nursing home facility for the 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.

**B. Government-wide and Fund Financial Statements**

**Government-wide Financial Statements**

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

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

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

**December 31, 2019**

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

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program revenues are reported as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

**Fund Financial Statements**

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

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

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

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

The County reports the following major governmental and enterprise funds:

Major Governmental Funds

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

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

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.

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

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

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

**December 31, 2019**

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

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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 Aging Unit to be used for services provided to elderly residents of the County.

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

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

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.

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.

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

**December 31, 2019**

---

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

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In addition, the County reports the following fund types:

Internal Service Funds - used to account for the financing of goods or services provided by one department or 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 Account 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 working for the Federal government.

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

**Government – wide Financial Statements**

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

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

**Fund Financial Statements**

Governmental fund financial statements are reported using the current financial resource measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Certain federal and state funded grant revenues are considered available if they are collected within 180 days of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for principal and unmatured interest on long-term debt, claims, judgments, compensated absences, post-employment benefits and landfill 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 capital leases are reported as other financing sources.

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

**December 31, 2019**

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

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

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

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

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

Proprietary and fiduciary fund 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 earnings. Investment earnings on commingled investments of various County funds are allocated based on average balances, in accordance with adopted policies.

The Wisconsin Local Government Investment Pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Statutes Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on

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

**December 31, 2019**

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

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one day's notice. At December 31, the County's share of the LGIP's assets is reported at fair value substantially equal to the carrying value.

2. Receivables

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

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

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

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

3. Inventories and Prepayments

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

Payments made to vendors that will benefit periods beyond the end of the current fiscal year are recorded as prepaid items. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased. Prepaid items of governmental fund types in the fund financial statements are offset by nonspendable fund balance accounts to indicate they do not represent spendable available financial resources.

4. Restricted Assets

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, Neshonoc Manor, Regent Manor, Maplewood CBRF, Ravenwood Nursing Home, Monarch Manor, the self funded liability retention account (WMMIC), and Lakeview Nursing Home Facility Fund bond premium used for debt service. 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 and for the Western Region for Economic Assistance (WREA) Income Maintenance Consortium.

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

**December 31, 2019**

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

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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, overhead, and an allowance for the cost of funds used during construction when significant. For tax-exempt debt, the amount of interest capitalized for proprietary funds equals the interest expense incurred during construction netted against any interest revenue from temporary investment of borrowed fund proceeds. No interest was capitalized during 2019. 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:

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. 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, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until 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, 2019**

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

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7. Employees' Retirement System

For purposes of measuring the net pension asset or liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Wisconsin Retirement System (WRS) and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. Additional information is found in Note 11.

8. Compensated Absences

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

When an employee retires and meets specified requirements, a percentage of the accumulated sick pay up to a maximum of 150 days, is paid out to be used for medical expenses for the employee and or dependents of the employee. The employee may use the foregoing benefit until such time as one of the following occurs:

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

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

9. 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, net pension liabilities 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.

10. 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.

11. 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 represents an acquisition of net position/fund balance that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until that future time.

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

**December 31, 2019**

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

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12. 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.

13. 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, 2019**

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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, 2019**

**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	\$ 6,020,366	\$ 6,635,690	Custodial credit risk
U.S. Treasury Notes	3,058,427	3,058,427	Interest rate risk, custodial credit risk
U.S. Agency Securities - implicitly guaranteed	26,811,912	26,811,912	Interest rate risk, credit risk, custodial credit risk, concentration of credit risk
U.S. Agency Securities - explicitly guaranteed	1,459,373	1,459,373	Interest rate risk, custodial credit risk
U.S. Small Business Administration Mortgages	3,584,733	3,584,733	Interest rate risk, credit risk, custodial credit risk, concentration of credit risk
Corporate Issues	6,825,799	6,825,799	Interest rate risk, credit risk, custodial credit risk, concentration of credit risk
State of Wisconsin Local Government Investment Pool	23,105,646	23,105,646	Credit risk
Mutual Funds - other than bond funds	14,119,066	14,119,066	N/A
Cash on Hand	433,836	-	N/A
Petty Cash	5,848	-	N/A
<b>Total Deposits and Investments</b>	<b>\$ 85,425,006</b>	<b>\$ 85,600,646</b>	

**Reconciliation to the Financial Statements**

Per statement of net position	
Cash and investments-primary government	\$ 71,414,094
Cash and investments-component unit	783,421
Restricted cash and investments-primary government	12,178,815
Restricted cash and investments-component unit	9,542
Per statement of fiduciary net position	
Cash and cash equivalents-custodial funds	1,039,134
<b>Total cash and investments</b>	<b>\$ 85,425,006</b>

La Crosse County has implemented GASB standards which establish disclosure requirements related to deposit risks: custodial credit risk and disclosure requirements for investment risk: interest rate risk, 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 \$400,000. Therefore, collateralization of funds over the insured amount at any one financial institution are required. Funds on deposit must be collateralized by U.S. Treasury Obligations and/or Government Agency Securities. The County's investment policy does not address where the collateralization shall be held or in whose name it shall be held.

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

**December 31, 2019**

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

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As of December 31, 2019, \$5,889,528 of the County's total bank balances was uninsured and 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. Certificate of Deposit: Certificates of deposit and other evidences of deposit from the credit unions, banks, savings banks, trust companies or savings and loan associations which are authorized to transact business in the state, which time deposits mature in not more than three years. Any Certificate of Deposit invested over the FDIC and State Deposit Guarantee Fund insured amounts are to be fully collateralized.
3. General Obligation Bonds or Securities: General Obligation bonds or securities of any county, city, drainage district, technical college district, village, town or school district of the state, if bond or security is rated in one of the two highest rating categories by Standard & Poor's Corporation, Moody's Investors Service, Inc., or other similar nationally recognized rating agency.
4. State of Wisconsin Local Government Investment Pool: Serves as a valuable complementary investment program if it has been designated as a public depository by the local governing body. The Wisconsin Local Government Pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Statutes Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds on one day's notice. At December 31, 2019 the County's share of the LGIP's assets are reported at fair value.
5. Repurchase Agreements: Investment agreements pursuant to which a federal or state credit union, federal or state savings and loan association state bank, savings and trust company, mutual savings bank, or national bank in the State of Wisconsin agrees to repay funds advanced to the issuer, plus interest. Repurchase Agreements are to be secured by investment securities fully guaranteed by the U.S. Government or Agencies.
6. Operating Bank Account: Deposits shall be limited to the lesser of amounts guaranteed by FDIC and the State Deposit Guarantee Fund unless overnight funds in excess are fully collateralized by U.S. Government Obligations and Agency Securities.

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

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

**December 31, 2019**

**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, 2019			
	Level 1	Level 2	Level 3	Total
U.S. Treasury Notes	\$ 3,058,427	\$ -	\$ -	\$ 3,058,427
U.S. Agency Securities	4,665,345	23,605,940	-	28,271,285
U.S. Small Business Administration Mortgages	-	3,584,733	-	3,584,733
Corporate Issues	6,262,421	563,378	-	6,825,799
Mutual Funds - other than bond funds	13,833,794	285,272	-	14,119,066
Total Investments at Fair Value	\$ 27,819,987	\$ 28,039,323	\$ -	\$ 55,859,310

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
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.

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	\$ 3,058,427	\$ 1,958,139	\$ 1,100,288	\$ -	\$ -
U.S. Agency Securities	28,271,285	1,920,237	8,430,546	454,099	17,466,403
U.S. Small Business Administration Mortgages	3,584,733	11,287	-	-	3,573,446
Corporate Issues	6,825,799	1,001,840	4,901,420	922,539	-
Total Investments at Fair Value	\$ 41,740,244	\$ 4,891,503	\$ 14,432,254	\$ 1,376,638	\$ 21,039,849

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

**December 31, 2019**

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

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	\$ 9,310,762	AA+
U.S. Agency Securities	17,501,150	N/A
U.S. Small Business Administration Mortgages	3,584,733	N/A
Corporate Issues	1,613,762	AAA
Corporate Issues	614,451	AA+
Corporate Issues	931,014	AA
Corporate Issues	2,795,877	AA-
Corporate Issues	307,317	A
Corporate Issues	563,378	N/A
State of Wisconsin Local Government Investment Pool	23,105,646	Not Rated

**C. Custodial Credit Risk**

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

1. U.S. Agency securities totaling \$22,230,555, U.S. Small Business Administration Mortgages totaling \$3,584,733 and corporate issues totaling \$6,262,421 are held by Dana Investment Advisors at the fund for the benefit of La Crosse County.
2. U.S. Treasuries Securities totaling \$3,058,427, U.S. Agency securities totaling \$6,040,730 and corporate issues totaling \$563,378 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 Securities, U.S. Agency Securities – explicitly guaranteed, Money Market Mutual Funds, or external investment pools) that represent 5% or more of the total investments of the County. The County has U.S. Small Business Administration Mortgages and implicitly guaranteed U.S. Agency Securities that represent 5% or more of the total investments.

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

**December 31, 2019**

**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:

Fund	Tax Certificates	Current Year Levy	Accounts	Inter- Governmental	Notes	Allowance for Uncollectible	Total
General Fund	\$ 2,259,513	\$ 7,725,876	\$ 1,557,482	\$ 3,631,838	\$ -	\$ (94,928)	\$ 15,079,781
Human Services Fund	-	13,511,107	3,323,063	7,393,358	-	-	24,227,528
Business Fund	-	-	9,598	392,004	7,720,623	-	8,122,225
Debt Service Fund	-	6,597,799	-	-	-	-	6,597,799
Hillview Health Care Center Fund	-	-	1,147,378	-	-	(124,000)	1,023,378
Solid Waste Fund	-	-	896,438	8,190	-	-	904,628
Lakeview Nursing Home Facility Fund	-	-	-	795,425	-	-	795,425
Nonmajor Governmental Funds	-	4,220,599	81,156	598,300	-	-	4,900,055
Nonmajor Enterprise Funds	-	167,278	308,728	55,203	-	-	531,209
Internal Service Funds	-	3,569,154	404,060	1,569,069	-	-	5,542,283
Receivables (net of allowance for uncollectible) Statement of Net Position	2,259,513	35,791,813	7,727,903	14,443,387	7,720,623	(218,928)	67,724,311
Custodial Funds	-	-	-	3,404	-	-	3,404
Total Receivables	<u>\$ 2,259,513</u>	<u>\$ 35,791,813</u>	<u>\$ 7,727,903</u>	<u>\$ 14,446,791</u>	<u>\$ 7,720,623</u>	<u>\$ (218,928)</u>	<u>\$ 67,727,715</u>

The receivables not expected to be collected within one year include the Business Fund revolving loan notes of \$6,638,770 and the amount due from the Village of West Salem TIF district of \$953,312. Within the Human Service Fund there is recorded \$2,836,474 in amounts due from clients and the state. Finally, the Solid Waste Fund has \$88,564 of receivables for the sale of lease containers. Delinquent property taxes are collected throughout the year. Property taxes not collected timely and meeting certain requirements may be subject to foreclosure.

**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 \$35,791,813 will be recognized during 2020.

Property taxes are recognized in the appropriate fund as revenues in the succeeding year when they are collected and available to finance services. If not collected by July 31<sup>st</sup> the delinquent property taxes are recorded as receivables and deferred inflows of resources in the General Fund. Delinquent property taxes are recognized as revenue when collected.

Simple interest and penalty of 1.5% percent per month delinquent property taxes are assessed by the County and recognized as revenue when received.

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

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

On August 31, the tax lien date, all unpaid taxes are reflected as tax certificates. A \$20,000 allowance for losses on delinquent taxes has been provided.

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

**December 31, 2019**

**NOTE 4 – RECEIVABLES (CONTINUED)**

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

<u>Settlement Year</u>	<u>Balance January 1</u>	<u>2019 Additions</u>	<u>2019 Collections</u>	<u>Balance December 31</u>
2019	-	2,623,622	1,725,040	898,582
2018	1,129,018	-	644,242	484,776
2017	608,196	-	297,304	310,892
2016	297,727	-	134,980	162,747
2015	212,844	-	95,481	117,363
2014	181,767	-	52,143	129,624
2013	95,201	-	47,328	47,873
2012	94,129	-	37,993	56,136
2011	69,915	-	30,524	39,391
2010	28,504	-	16,375	12,129
2009	8,896	-	8,896	-
	<u>\$ 2,726,197</u>	<u>\$ 2,623,622</u>	<u>\$ 3,090,306</u>	<u>\$ 2,259,513</u>

Less allowance for uncollectible	(20,000)
Net delinquent taxes receivable	<u>\$ 2,239,513</u>

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

	<u>Business Fund</u>
Village of West Salem TIF	\$ 953,312
Various revolving loan fund notes	<u>6,767,311</u>
Net Notes Receivable	<u>\$ 7,720,623</u>

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

**December 31, 2019**

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**NOTE 5 – RESTRICTED ASSETS**

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

<b>Governmental Activities</b>	<b><u>Restricted Assets</u></b>	<b><u>Liabilities Payable from Restricted Assets</u></b>
WREA Income Maintenance Consortium	\$ 1,820,618	\$ 845,212
Foster care client funds held in trust	24,004	24,004
Landfill closure and post-closure care costs	533,841	-
Retention deposit in WMMIC	239,267	-
Total Governmental Activities	<u>\$ 2,617,730</u>	<u>\$ 869,216</u>

<b>Business-type Activities</b>	<b><u>Restricted Assets</u></b>	<b><u>Liabilities Payable from Restricted Assets</u></b>
Hillview Health Care Center resident funds held in trust	\$ 8,533	\$ 8,533
Premium on bonds used for debt service	96,785	96,785
Landfill closure and post-closure care costs	9,387,628	-
Neshonoc Manor resident funds held in trust	589	589
Regent Manor resident funds held in trust	2,488	2,488
Maplewood CBRF resident funds held in trust	428	428
Ravenwood Nursing Home resident funds held in trust	1,448	1,448
Monarch Manor resident funds held in trust	4,009	4,009
Retention deposit in WMMIC	59,177	-
Total Business-type Activities	<u>\$ 9,561,085</u>	<u>\$ 114,280</u>

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

**December 31, 2019**

**NOTE 6 – CAPITAL ASSETS**

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

<b>Governmental Activities</b>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Capital assets, not being depreciated/amortized:				
Construction in progress	\$ 2,629,914	\$ 1,063,284	\$ 1,597,560	\$ 2,095,638
Land	3,646,015	-	-	3,646,015
Intangibles	<u>3,268,561</u>	<u>-</u>	<u>240</u>	<u>3,268,321</u>
Total capital assets not being depreciated/amortized	<u>9,544,490</u>	<u>1,063,284</u>	<u>1,597,800</u>	<u>9,009,974</u>
Capital assets being depreciated/amortized:				
Land improvements	4,388,731	-	-	4,388,731
Buildings	88,696,313	462,895	-	89,159,208
Machinery and equipment	27,035,417	3,000,654	1,372,708	28,663,363
Infrastructure	112,565,957	5,211,858	248,250	117,529,565
Intangibles	<u>6,055,270</u>	<u>69,370</u>	<u>135,489</u>	<u>5,989,151</u>
Total capital assets being depreciated/amortized	<u>238,741,688</u>	<u>8,744,777</u>	<u>1,756,447</u>	<u>245,730,018</u>
Less accumulated depreciation/amortization for:				
Land improvements	2,667,160	117,442	-	2,784,602
Buildings	29,262,681	2,293,791	-	31,556,472
Machinery and equipment	17,747,058	1,571,549	1,239,914	18,078,693
Infrastructure	53,184,799	2,639,513	204,750	55,619,562
Intangibles	<u>4,509,554</u>	<u>591,354</u>	<u>135,490</u>	<u>4,965,418</u>
Total accumulated depreciation/amortization	<u>107,371,252</u>	<u>7,213,649</u>	<u>1,580,154</u>	<u>113,004,747</u>
Total capital assets being depreciated/amortized, net	<u>131,370,436</u>	<u>1,531,128</u>	<u>176,293</u>	<u>132,725,271</u>
Total capital assets, governmental activities, net	<u>\$ 140,914,926</u>	<u>\$ 2,594,412</u>	<u>\$ 1,774,093</u>	<u>\$ 141,735,245</u>
Depreciation/amortization expense was charged to functions as follows:				
General government		\$ 833,630		
Public safety		1,661,484		
Public works		3,648,979		
Health and human services		666,478		
Culture, recreation, and education		298,102		
Conservation and development		<u>104,976</u>		
Total depreciation/amortization expense		<u>\$ 7,213,649</u>		
Construction in progress consists of the following projects:				
Software development	\$ 20,630			
Road work	120,979			
County Highway Fund				
Highway building improvements	719,116			
Road work	<u>1,234,913</u>			
Total construction in progress governmental activities	<u>\$ 2,095,638</u>			

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

**December 31, 2019**

**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	\$ 92,937	\$ 34,886	\$ -	\$ 127,823
Land	943,173	-	-	943,173
Total capital assets not being depreciated/amortized	<u>1,036,110</u>	<u>34,886</u>	<u>-</u>	<u>1,070,996</u>
Capital assets being depreciated/amortized:				
Land improvements	39,411,456	3,254	-	39,414,710
Buildings	28,612,247	53,045	-	28,665,292
Machinery, equipment, and vehicles	8,744,260	232,085	129,086	8,847,259
Intangibles	390,995	-	20,300	370,695
Total capital assets being depreciated/amortized	<u>77,158,958</u>	<u>288,384</u>	<u>149,386</u>	<u>77,297,956</u>
Less accumulated depreciation/amortization for:				
Land improvements	25,545,761	1,072,215	-	26,617,976
Buildings	7,163,344	750,372	-	7,913,716
Machinery and equipment	6,261,920	414,198	128,427	6,547,691
Intangibles	292,664	48,003	20,300	320,367
Total accumulated depreciation/amortization	<u>39,263,689</u>	<u>2,284,788</u>	<u>148,727</u>	<u>41,399,750</u>
Total capital assets being depreciated/amortized, net	<u>37,895,269</u>	<u>(1,996,404)</u>	<u>659</u>	<u>35,898,206</u>
Total capital assets, business-type activities, net	<u>\$ 38,931,379</u>	<u>\$ (1,961,518)</u>	<u>\$ 659</u>	<u>\$ 36,969,202</u>
Depreciation/amortization expense was charged to functions as follows:				
Hillview Health Care Center		\$ 309,050		
Lakeview Nursing Home Facility		558,215		
Solid Waste		1,174,245		
Apartments and assisted living facilities		215,029		
Household hazardous waste disposal services		28,249		
Total depreciation/amortization expense		<u>\$ 2,284,788</u>		
Construction in progress consists of the following projects:				
Hillview Health Care Center				
IT hardware	\$ 34,886			
Solid Waste Fund				
Clay soil for construction	92,937			
Total construction in progress business-type activities	<u>\$ 127,823</u>			

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

**December 31, 2019**

**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:

	<b>Receivable From Other Funds</b>	<b>Payable To Other Funds</b>
Major Governmental Funds		
General Fund	\$ 64,975	\$ 84,346
Human Services Fund	-	79,713
Business Fund	-	17,013
Major Business-Type Funds		
Hillview Health Care Center Fund	-	2,316
Nonmajor Business-Type Funds		
Regent Manor Fund	-	19,427
Maplewood CBRF	-	17,913
Monarch Manor Fund	-	34,085
Internal Service Funds		
County Highway Fund	-	13,267
Workers Compensation Self Insurance Fund	203,105	-
Total Fund Financial Statements	\$ 268,080	\$ 268,080
Less: Government-wide eliminations		(220,118)
Total Interfund Receivables/Payables		\$ 47,962

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.

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

	<b>Advance To Other Funds</b>	<b>Advance From Other Funds</b>
Major Governmental Funds		
General Fund	\$ 758,815	\$ -
Business Fund	-	49,623
Nonmajor Business-Type Funds		
Regent Manor Fund	-	110,866
Monarch Manor Fund	-	598,326
Total	\$ 758,815	\$ 758,815
Less: Government-wide eliminations		(49,623)
Add: Interfund Receivables/Payables		47,962
Total Internal Balances - Government-wide Statement of Net Position		\$ 757,154

Interfund advance amounts are not due within one year.

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

**December 31, 2019**

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

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	\$ 46,415	Budget approved contribution
General Fund	Library	10,000	Budget approved contribution
General Fund	Lakeview Nursing Home Facility Fund	196,000	Equipment purchases
General Fund	County Highway Fund	2,709,490	Highway system construction
Human Services Fund	Health Fund	9,680	Budget approved contribution
Human Services Fund	Hillview Health Care Center Fund	2,926	Equipment purchases
Human Services Fund	Regent Manor Fund	628	Equipment purchases
Human Services Fund	Maplewood CBRF Fund	572	Equipment purchases
Human Services Fund	Monarch Manor Fund	516	Equipment purchases
Nonmajor Business-Type Funds			
Ravenwood Nursing Home Fund	Regent Manor Fund	<u>20,000</u>	Daily operations
Total		\$ 2,996,227	
Less: Government-wide eliminations		<u>(2,795,585)</u>	
Total Transfers - Government-Wide Statement of Activities		<u>\$ 200,642</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, 2019**

**NOTE 8 – LONG-TERM OBLIGATIONS**

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

Governmental Activities	Balance January 1	Additions	Reductions	Balance December 31	Due Within One Year
<b>General Obligation Debt</b>					
(1) 2007A General Obligation Bonds	\$ 115,000	\$ -	\$ 55,000	\$ 60,000	\$ 60,000
(3) 2010C General Obligation Refunding Bonds	1,850,000	-	275,000	1,575,000	280,000
(4) 2010D General Obligation Refunding Bonds	2,285,000	-	200,000	2,085,000	205,000
(5) 2013A General Obligation Bonds	3,025,000	-	580,000	2,445,000	595,000
(6) 2014A General Obligation Bonds	2,380,000	-	560,000	1,820,000	570,000
(7) 2015A General Obligation Bonds	11,410,000	-	750,000	10,660,000	770,000
(14) 2016A General Obligation Refunding Bonds	28,410,000	-	2,250,000	26,160,000	2,295,000
(18) 2017B General Obligation Promissory Note	2,725,000	-	260,000	2,465,000	275,000
(19) 2018A General Obligation Promissory Note	2,765,000	-	25,000	2,740,000	285,000
(20) 2019A General Obligation Promissory Note	-	2,515,000	-	2,515,000	-
	54,965,000	2,515,000	4,955,000	52,525,000	5,335,000
Bond Premium	2,345,783	221,596	309,599	2,257,780	272,650
Total Governmental Activities Bonds and Notes Payable	57,310,783	2,736,596	5,264,599	54,782,780	5,607,650
(9) Compensated Absences *	7,196,842	2,999,391	2,775,443	7,420,790	2,386,631
(10) Net Other Post Employment Benefit Liability	4,214,008	326,208	71,780	4,468,436	-
(11) Landfill Post-closure Care	488,842	-	24,270	464,572	26,118
(13) Note Payable State of Wisconsin	250,577	-	250,577	-	-
(16) Net Pension Liability	-	9,368,600	-	9,368,600	-
Total Governmental Activities Long-term Liabilities	\$ 69,461,052	\$ 15,430,795	\$ 8,386,669	\$ 76,505,178	\$ 8,020,399

\* Compensated absences includes \$229,551 of Internal Service Funds

Business-type Activities	Balance January 1	Additions	Reductions	Balance December 31	Due Within One Year
<b>General Obligation Debt</b>					
(2) 2010A General Obligation Bond	\$ 1,565,000	\$ -	\$ 115,000	\$ 1,450,000	\$ 115,000
(17) 2017A General Obligation Bond	16,130,000	-	555,000	15,575,000	580,000
<b>Debt from Direct Borrowings and Direct Placements</b>					
<b>Revenue Loans</b>					
(8) 2015 State Trust Fund Revenue Loan	4,497,715	-	569,541	3,928,174	591,892
(15) 2016 State Trust Fund Revenue Loan	6,352,189	-	695,665	5,656,524	721,171
	28,544,904	-	1,935,206	26,609,698	2,008,063
Bond Premium	1,264,787	-	68,989	1,195,798	68,988
Bond Discount	(14,581)	-	(1,215)	(13,366)	(1,215)
Total Business-type Activities Bonds and Notes Payable	29,795,110	-	2,002,980	27,792,130	2,075,836
(9) Compensated Absences	563,101	533,861	563,101	533,861	533,861
(12) Landfill Post-closure Care	8,106,716	242,758	-	8,349,474	-
(16) Net Pension Liability	-	2,319,261	-	2,319,261	-
Total Business-type Activities Long-term Liabilities	\$ 38,464,927	\$ 3,095,880	\$ 2,566,081	\$ 38,994,726	\$ 2,609,697

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

**December 31, 2019**

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

- |      |            |   |
|------|------------|---|
| (1)  | \$ 60,000  | Principal due in final installment of \$60,000 on October 1, 2020; interest due semi-annually at 3.65% to 4.00%. This debt is being used to finance infrastructure improvements to property within the County's industrial park. This debt is being serviced by the Business Fund.  |
| (2)  | 1,450,000  | Principal due in annual installments ranging from \$115,000 to \$150,000; interest due semi-annually at 0.8% to 5.6%. Final installment is due October 1, 2030. This debt is being serviced by the Hillview Terrace Fund.   |
| (3)  | 1,575,000  | Principal due in annual installments ranging from \$25,000 to \$335,000; interest due semi-annually at 0.65% to 5.0%. Final installment is due April 1, 2026. Portions of this debt are being serviced by the Business Fund and by the Debt Service Fund.   |
| (4)  | 2,085,000  | Principal due in annual installments ranging from \$205,000 to \$265,000; interest due semi-annually ranging from 2.0% to 4.0%. Final installment is due April 1, 2028. This debt is being serviced by the Debt Service Fund.   |
| (5)  | 2,445,000  | Principal due in annual installments ranging from \$595,000 to \$630,000; interest due semi-annually ranging from 2% to 2.3%. Final installment is due October 1, 2023. This debt is being serviced by the Debt Service Fund.   |
| (6)  | 1,820,000  | Principal due in annual installments ranging from \$120,000 to \$580,000; interest due semi-annually ranging from 2% to 2.5%. Final installment is due October 1, 2024. This debt is being serviced by the Debt Service Fund and Business Fund.   |
| (7)  | 10,660,000 | 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.   |
| (8)  | 3,928,174  | 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.  |
| (9)  | 7,954,651  | Accrued amount of sick pay, vacation, and compensatory time credits of County employees. The General Fund services compensated absences related to the sick leave liability for all the funds. Accrued vacation is considered payable within one year and is serviced within the applicable governmental activities, business-type activities, or proprietary fund statement of net position. |
| (10) | 4,468,436  | 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.  |
| (11) | 464,572    | 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.   |
| (12) | 8,349,474  | 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.  |
| (13) | -          | Loan payable to the State of Wisconsin Department of Administration. Loan was forgiven by the State during 2019 in preparation for the CDBG close process. This loan was serviced by the Business Fund.   |
| (14) | 26,160,000 | 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.   |

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

**December 31, 2019**

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

- (15) 5,656,524 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.
- (16) 9,368,600 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.
- (17) 15,575,000 Principal due in annual installments ranging from \$580,000 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.
- (18) 2,465,000 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.
- (19) 2,740,000 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.
- (20) 2,515,000 Principal due in annual installments ranging from \$240,000 to \$305,000; 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.

**General Obligation Debt**

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

	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2020	\$ 5,335,000	\$ 1,519,951	\$ 695,000	\$ 659,818
2021	5,710,000	1,385,930	730,000	625,353
2022	5,680,000	1,194,935	760,000	588,823
2023	5,375,000	1,001,646	800,000	550,068
2024	4,510,000	811,858	835,000	509,318
2025 - 2029	17,485,000	2,300,620	4,795,000	1,879,103
2030 - 2034	6,930,000	784,531	5,075,000	905,559
2035 - 2037	1,500,000	41,100	3,335,000	157,682
	\$ 52,525,000	\$ 9,040,571	\$ 17,025,000	\$ 5,875,724

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	\$ 10,552,445,000
Debt Margin Percentage	5%
Legal Debt Limit	527,622,250
Outstanding General Obligation Debt	\$ 69,550,000
Less Amount Available in the Debt Service Fund	(454,427)
Total Amount of Debt Applicable to Debt Margin	69,095,573
Legal Debt Margin	\$ 458,526,677

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

**December 31, 2019**

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

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**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, 2019 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.

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

	<u>Business-type Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2020	\$ 1,313,063	\$ 370,258
2021	1,364,795	318,527
2022	1,417,515	265,807
2023	1,472,273	211,049
2024	1,528,726	154,595
2025 - 2026	<u>2,488,326</u>	<u>128,869</u>
	<u>\$ 9,584,698</u>	<u>\$ 1,449,105</u>

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**NOTE 9 – LEASE DISCLOSURES**

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The County has no material capital leases as lessee or lessor.

The County does lease multiple Sheriff Department squad vehicles through operating leases with a third party vendor for periods ranging from 2020 through 2023. Operating leases at December 31, 2019, provide for future minimum lease payments payable by the County as follows:

<u>Governmental Activities</u>	
<u>Year</u>	<u>Amount</u>
2020	\$ 88,684
2021	68,392
2022	53,050
2023	<u>35,972</u>
	<u>\$ 246,098</u>

Lease payments for the year ended December 31, 2019, totaled \$66,962.

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

**December 31, 2019**

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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	\$ 141,735,245	\$ 36,969,202
Less Outstanding Long-term Debt	(54,782,780)	(27,792,130)
Plus Noncapital Related Long-term Debt	2,225,000	3,928,175
Less Other Capital Related Liabilities	(193,052)	(38,665)
Total net investment of capital assets	88,984,413	13,066,582
Restricted		
For debt service	80,830	96,785
For elderly programs	311,687	-
For land records	218,144	-
For business fund	8,422,808	-
For human service programs	2,069,283	-
For environmental programs	447,787	-
For library programs	550,994	-
For urban transportation	196,394	-
For Unspent bond proceeds	47,706	-
For special jail assessments	44,906	-
For dog licenses	1,000	-
For other purposes	43,923	-
Total restricted	12,435,462	96,785
Unrestricted	50,513,221	16,932,564
Total Net Position	\$ 151,933,096	\$ 30,095,931

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

**December 31, 2019**

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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 67.6 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, 2019**

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

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

	General Fund	Human Services Fund	Business Fund	Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>FUND BALANCES</b>						
Nonspendable:						
Delinquent property taxes	\$ 2,239,513	\$ -	\$ -	\$ -	\$ -	\$ 2,239,513
Advances	758,815	-	-	-	-	758,815
Inventory and prepayments	432,959	17,481	-	-	51,242	501,682
<b>Total Nonspendable:</b>	<b>3,431,287</b>	<b>17,481</b>	<b>-</b>	<b>-</b>	<b>51,242</b>	<b>3,500,010</b>
Restricted for:						
Post-closure costs	-	-	-	-	464,572	464,572
Land record assessments	-	-	-	-	218,144	218,144
Special jail assessments	-	-	-	-	44,906	44,906
WREA Consortium	-	2,069,283	-	-	-	2,069,283
Economic development	-	-	696,707	-	-	696,707
Library	-	-	-	-	520,481	520,481
Metropolitan planning	196,394	-	-	-	-	196,394
Environmental impact	447,787	-	-	-	-	447,787
Dog licenses	-	-	-	-	1,000	1,000
Subsequent year budget items	-	-	-	-	66,000	66,000
Prepayments	-	-	-	-	47,706	47,706
Carryforwards	-	-	-	-	30,513	30,513
Elderly programs	-	74,467	-	-	171,220	245,687
UW Extension programs	43,923	-	-	-	-	43,923
Debt service	-	-	-	454,427	-	454,427
<b>Total Restricted:</b>	<b>688,104</b>	<b>2,143,750</b>	<b>696,707</b>	<b>454,427</b>	<b>1,564,542</b>	<b>5,547,530</b>
Committed for:						
Old landfill project	-	-	-	-	71,340	71,340
Neshonoc improvements	45,335	-	-	-	-	45,335
Lakeview capital	695,041	-	-	-	-	695,041
Elderly programs	-	997,470	-	-	-	997,470
Human service programs	-	5,389,133	-	-	-	5,389,133
Parks	96,667	-	-	-	-	96,667
Health programs	-	-	-	-	1,533,572	1,533,572
Harbor Commission	57,445	-	-	-	-	57,445
Neighborhood Revitalization	675,854	-	-	-	-	675,854
Homelessness	290,152	-	-	-	-	290,152
<b>Total Committed:</b>	<b>1,860,494</b>	<b>6,386,603</b>	<b>-</b>	<b>-</b>	<b>1,604,912</b>	<b>9,852,009</b>
Assigned for:						
Subsequent year budget items	2,506,195	-	-	-	151,127	2,657,322
Carryforward projects	2,357,441	277,740	-	-	243,254	2,878,435
Purchase orders	492,258	-	-	-	-	492,258
<b>Total Assigned:</b>	<b>5,355,894</b>	<b>277,740</b>	<b>-</b>	<b>-</b>	<b>394,381</b>	<b>6,028,015</b>
Unassigned						
	23,529,956	-	-	-	-	23,529,956
	<b>\$ 34,865,735</b>	<b>\$ 8,825,574</b>	<b>\$ 696,707</b>	<b>\$ 454,427</b>	<b>\$ 3,615,077</b>	<b>\$ 48,457,520</b>

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

**December 31, 2019**

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**NOTE 11 – EMPLOYEES’ RETIREMENT SYSTEM**

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*General Information about the Pension Plan*

**Plan Description**

The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 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 issues a standalone Comprehensive Annual Financial Report (CAFR), which can be found at <http://etf.wi.gov/publications/cafr.htm>.

**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, 2019**

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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>
2009	(2.1)	(42)
2010	(1.3)	22
2011	(1.2)	11
2012	(7.0)	(7)
2013	(9.6)	9
2014	4.7	25
2015	2.9	2
2016	0.5	(5)
2017	2.0	4
2018	2.4	17

**Contributions**

Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for General category employees, including teachers, and Executives and Elected Officials. 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 \$3,308,829 in contributions from the County and \$261,981 in contributions from MVHS.

Contribution rates for the plan year reported as of December 31, 2019 are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (including teachers, executives, and elected officials)	6.7%	6.7%
Protective with Social Security	6.7%	10.7%
Protective without Social Security	6.7%	14.9%

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

At December 31, 2019, La Crosse County reported a liability of \$11,687,861 for its proportionate share of the net pension liability and MVHS reported \$921,654 for its proportionate share. The net pension liability was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017 rolled forward to December 31, 2018. 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, 2018, La Crosse County’s proportion was 0.32852420%, which was a decrease of 0.00305984% from its proportion measured as of December 31, 2017. MVHS’s proportion was 0.02590599%, which was a decrease of 0.00135715% from its proportion measured as of December 31, 2017.

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

**December 31, 2019**

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

For the year ended December 31, 2019, La Crosse County recognized pension expense of \$7,951,103 and MVHS recognized pension expense of \$661,609.

At December 31, 2019, La Crosse County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>La Crosse County</u>		<u>MVHS</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 9,017,656	\$ 15,764,922	\$ 803,247	\$ 1,594,902
Net differences between projected and actual earnings on pension plan investments	16,503,651	-	1,911,681	-
Changes in assumptions	1,861,753	-	263,750	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	39,387	19,987	6,630	1,637
Employer contributions subsequent to the measurement date	3,263,840	-	255,885	-
<b>Total</b>	<u>\$ 30,686,287</u>	<u>\$ 15,784,909</u>	<u>\$ 3,241,193</u>	<u>\$ 1,596,539</u>

\$3,263,840 and \$255,885 reported as deferred outflows of resources related to pension resulting from the WRS Employer’s contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2020 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:

<u>La Crosse County</u>			
<u>Year ended December 31:</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Net Amount</u>
2020	\$ 16,226,755	\$ 12,004,233	\$ 4,222,522
2021	10,704,020	9,675,598	1,028,422
2022	10,481,252	8,662,094	1,819,158
2023	7,613,408	3,045,972	4,567,436
2024	-	-	-

<u>MVHS</u>			
<u>Year ended December 31:</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Net Amount</u>
2020	\$ 1,620,782	\$ 1,117,633	\$ 503,149
2021	1,069,153	900,829	168,324
2022	1,046,902	806,469	240,433
2023	760,453	283,590	476,863
2024	-	-	-

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

**December 31, 2019**

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

**Actuarial Assumptions**

The total pension liability in the December 31, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2017
Measurement Date of Net Pension Liability (Asset)	December 31, 2018
Actuarial Cost Method:	Entry Age
Asset Valuation Method:	Fair Market Value
Long-Term Expected Rate of Return:	7.0%
Discount Rate:	7.0%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table
Post-retirement Adjustments*	1.9%

\* No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.9% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. Based on this experience study, actuarial assumptions used to measure the total pension liability changed from prior year, including the discount rate, long-term expected rate of return, post-retirement adjustment, wage inflation rate, mortality and separation rates. The total pension liability for December 31, 2018 is based upon a roll-forward of the liability calculated from the December 31, 2017 actuarial valuation.

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

<b>Asset Allocation Targets and Expected Returns</b>			
<b>As of December 31, 2018</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 %</u>
Global Equities	49	8.1	5.5
Fixed Income	24.5	4.0	1.5
Inflation Sensitive Assets	15.5	3.8	1.3
Real Estate	9	6.5	3.9
Private Equity/Debt	8	9.4	6.7
Multi-Asset	4	6.7	4.1
Total Core Fund	110	7.3	4.7
<u>Variable Fund Asset Class</u>			
U.S. Equities	70	7.6	5.0
International Equities	30	8.5	5.9
Total Variable Fund	100	8.0	5.4
New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.5%			
Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations			

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

**December 31, 2019**

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

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*Single discount rate.* A single discount rate of 7.00% was used to measure the total pension liability, as opposed to a discount rate of 7.20% for the prior year. This single discount rate was based on the expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 3.71%. Because of the unique structure of WRS, the 7.00% expected rate of return implies that a dividend of approximately 1.9% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the 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 7.00%, 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 (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

	<b>1% Decrease to Discount Rate (6.00%)</b>	<b>Current Discount Rate (7.00%)</b>	<b>1% Increase To Discount Rate (8.00%)</b>
La Crosse County’s proportionate share of the net pension liability (asset)	\$46,448,784	\$11,687,861	(\$14,159,581)
MVHS’s proportionate share of the net pension liability (asset)	3,662,750	921,654	(1,116,563)

*Pension plan fiduciary net position.* Detailed information about the pension plan’s fiduciary net position is available in separately issued financial statements at <http://etf.wi.gov/publications/cafr.htm>.

At December 31, 2019, La Crosse County reported a payable to the pension plan of \$530,152, 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) any current retiree who has applied for WRS annuity; (2) retirees who have 30 or more years of service.

**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.

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

**December 31, 2019**

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

Eligible retirees will also receive 85% of their accumulated unused sick leave as a cash payment at retirement date. The County’s group health insurance plan provides coverage to active employees and retirees at blended premium rates. This results in an other post-employment benefit (OPEB) for the retirees, commonly referred to as an implicit rate subsidy.

**Employees Covered by Benefit Terms**

At December 31, 2019, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving	25
Active plan members	993
Total plan members	1,018

**Total OPEB Liability**

The County’s total OPEB liability of \$4,468,436 was measured as of December 31, 2018, and was determined by an actuarial valuation as of December 31, 2017.

**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, 2017
Measurement Date:	December 31, 2018
Actuarial Cost Method:	Entry Age Normal (level percent of salary)
Healthcare Cost Trend:	7.5% decreasing by 0.5% per year down to 6.5%, then by 0.1% per year down to 5.0%, and level thereafter
Discount Rate:*	4.0%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.4% - 4.8%
Mortality:	Wisconsin 2012 Mortality Table
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 based on Bond Buyer 20-Bond GO Index.

Actuarial assumptions are based upon an experience study conducted in 2015 using Wisconsin Retirement System (WRS) experience from 2012 – 2014.

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

**December 31, 2019**

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

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*Changes in the OPEB Liability*

	<b>Total OPEB Liability</b>
Beginning Balance	\$ 4,214,008
Changes for the year:	
Service Cost	327,164
Interest	151,960
Changes of benefit terms	-
Differences between expected and actual experience	-
Changes of assumptions or other input	(152,916)
Benefit payments	(71,780)
Net Changes	254,428
Ending Balance	\$ 4,468,436

Changes of assumptions and other inputs reflect a change in the discount rate from 3.50% in 2017 to 4.00% in 2018.

*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	\$4,778,665	\$4,468,436	\$4,176,551

*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 7.50% decreasing to 5.00%, 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 (6.50% decreasing to 4.00%) or 1-percentage-point higher (8.50% decreasing to 6.00%) than the current rate:

	<b>1% Decrease (6.50% decreasing to 4.00%)</b>	<b>Current Rate (7.50% decreasing to 5.00%)</b>	<b>1% Increase (8.50% decreasing to 6.00%)</b>
Total OPEB liability	\$4,031,324	\$4,468,436	\$4,981,763

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

**December 31, 2019**

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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, 2019, the County recognized OPEB expense of \$462,133. At December 31, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ -	\$ -
Changes in assumptions	-	135,925
Net differences between projected and actual earnings on plan investments	-	-
Employer contributions subsequent to the measurement date	233,437	-
	233,437	-
<b>Total</b>	<b>\$ 233,437</b>	<b>\$ 135,925</b>

Deferred outflows of \$233,437 related to contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ended December 31, 2020. Other amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<b>Year ended December 31:</b>	<b>Net Amount</b>
2020	\$ (16,991)
2021	(16,991)
2022	(16,991)
2023	(16,991)
2024	(16,991)
Thereafter	(50,970)

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

**December 31, 2019**

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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 \$175,000 plus an additional aggregate retention of \$90,000 per specific loss and \$17,703,475 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>
2018	\$1,108,235	\$ 13,958,234	\$ (13,943,317)	\$1,123,152
2019	1,123,152	11,938,832	(11,928,922)	1,133,062

The claims liabilities of \$1,133,062 reported above at December 31, are based upon the requirements of GASB standards, which require that a liability for claims be reported if information prior to the issuance of the financial statements indicate that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

**Workers Compensation Self-Insurance Fund**

The County is fully self-insured for worker’s compensation claims liabilities. All funds of the County participate in this program. The County pays premiums for stop loss coverage equal to \$500,000 per occurrence and \$3,509,880 in the aggregate. 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>
2018	\$ 206,301	\$ 285,846	\$ (226,279)	\$ 265,868
2019	265,868	258,371	(315,533)	208,706

The claims liabilities of \$208,706 reported above at December 31, are based upon the requirements of GASB standards, which require that a liability for claims be reported if information prior to the issuance of the financial statements indicate that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The County expects that all claims payable will be paid within the next year.

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

**December 31, 2019**

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

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**Liability Self-Insurance Fund**

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

The County pays annual premiums to WMMIC for its general insurance coverage and establishes a self-insured retention deposit for the payment of small claims. The self-insurance retention deposit provides coverage for up to a maximum of \$150,000 for each claim, with an annual aggregate of \$475,000. WMMIC provides the coverage for claims in excess of these amounts up to a maximum of \$10 million per occurrence, \$30 million annual aggregate.

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

	<b>Percent Share</b>
Eau Claire County	3.84%
City of Madison	15.00
Waukesha County	9.79
Brown County	6.92
Dane County	9.02
Outagamie County	5.94
Manitowoc County	5.55
Kenosha County	5.97
City of Eau Claire	3.20
Chippewa County	3.21
La Crosse County	3.44
City of La Crosse	1.42
Dodge County	3.76
St. Croix County	3.47
Rock County	5.05
Walworth County	5.57
Jefferson County	2.81
Marathon County	6.04
<b>Total</b>	<b>100.00%</b>

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 \$937,015 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:

	<b>Claims Payable January 1</b>	<b>Claims and Changes in Estimates</b>	<b>Claim Payments</b>	<b>Claims Payable December 31</b>
2018	\$ 1,108,023	\$ (120,920)	\$ (97,719)	\$ 889,384
2019	889,384	60,919	(13,288)	937,015

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, 2019**

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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 December 31, 2022 on a calendar fiscal year.

La Crosse County pays MVHS a member assessment based on patient days of care. In addition, the County pays the difference between the sum of the assessments of all members and the actual costs of MVHS's operations, as determined in the MVHS Medicaid cost reports filed with the State of Wisconsin. During the year, the County paid MVHS \$1,699,380 in member assessments and has an outstanding payable to MVHS of \$139,185.

**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, 2019**

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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, after recent construction, it is estimated that the new landfill is 68% filled, the demolition landfill was closed in 2008, and the ash monofill landfill is 94% filled. Following the extension of a Waste to Energy contract and plan modification, the ash monofill landfill is expected to last until 2023 while 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	\$ 11,552,796
Estimated costs expensed through December 31	<u>(8,349,474)</u>
<b>Estimated costs of construction, closure, and post-closure care to be recognized in future years</b>	<b><u>\$ 3,203,322</u></b>

The estimated total current cost of the landfill construction, closure and post-closure care of \$8,349,474 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 \$9,387,628 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 earnings on investments. The remaining portion of anticipated future inflation costs (including inadequate earnings on investments, if any) and additional costs that might arise from changes in 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 \$464,572 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 \$533,841 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 earnings on investments held by the trustee. The remaining portion of anticipated future inflation costs (including inadequate earnings on investment, if any) and additional costs that might arise from changes in post-closure requirements (due to changes in technology or more rigorous environmental regulations, for example) may need to be covered by tax levy.

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

**December 31, 2019**

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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.

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

During 2019, the County entered into contracts for improvements on County Highway GI with a percentage of funding for the project coming from a Federal Lands Access Program (FLAP) grant. At December 31, 2019, the County incurred and paid \$105,465 of design and construction engineering costs that exceeded or were ineligible for the FLAP financing. Construction on the project began in January 2020 and is expected to be completed by Fall 2020. If the project were discontinued, the County would be responsible for reimbursing the State any costs it incurred on behalf of the project.

In April of 2020, the County completed the Community Development Block Grant (CDBG) Close project that was initiated by the Wisconsin Department of Administration (DOA) to close all the CDBG funded revolving loan funds across the State. The amount paid to the DOA was \$1,457,073, which consisted of the cash balance in that fund of \$686,107 and the loan receivable balance of \$770,966. These funds will then be made available for grants for eligible projects in La Crosse County. The County is working with the Village of Bangor to assist them in applying for a grant to be used for the reconstruction of County Highway B which runs through the Village.

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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	197,811
Personnel and related benefits	6,227,898

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 \$1,699,380 in member assessments and has an outstanding payable to MVHS of \$139,185.

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

**December 31, 2019**

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**NOTE 19 – CHANGE IN ACCOUNTING PRINCIPLE**

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In January 2017, the GASB issued statement No. 84 – *Fiduciary Activities*. This statement establishes criteria for identifying fiduciary activities of all state and local governments. This standard was implemented January 1, 2019.

In April 2018, the GASB issued statement No. 88 – *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*. This statement improves the information that is disclosed in notes to government financial statements related to debt. This standard was implemented January 1, 2019.

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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. 83, *Certain Asset Retirement Obligations*

Statement No. 87, *Leases*

Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*

Statement No. 90, *Majority Equity Interests*

Statement No. 91, *Conduit Debt Obligations*

Statement No. 92, *Omnibus*

Statement No. 93, *Replacement of Interbank Offered Rates*

Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*

The statements listed above through Statement No. 93 had their required effective dates postponed by one year with the issuance of Statement No. 95, *Postponement of Effective Dates of Certain Authoritative Guidance*, with the exception of Statement No. 87 which was postponed by one and a half years. 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, 2019**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes	\$ 20,227,772	\$ 20,227,772	\$ 21,482,979	\$ 1,255,207
Intergovernmental revenues	7,587,941	7,234,003	7,201,358	(32,645)
Licenses and permits	288,885	288,885	310,405	21,520
Fines, forfeits and penalties	237,000	237,000	238,918	1,918
Public charges for services	2,720,329	2,730,329	3,015,768	285,439
Intergovernmental charges for services	3,065,664	3,153,114	3,369,937	216,823
Miscellaneous revenues	853,027	876,847	1,796,341	919,494
<b>Total revenues</b>	<u>34,980,618</u>	<u>34,747,950</u>	<u>37,415,706</u>	<u>2,667,756</u>
<b>EXPENDITURES</b>				
General government	12,013,761	12,406,271	11,365,502	1,040,769
Public safety	16,305,703	16,464,769	15,740,922	723,847
Health and human services	2,256,405	2,686,451	2,417,252	269,199
Culture, recreation and education	1,307,382	1,433,537	1,297,347	136,190
Conservation and development	2,409,541	3,279,401	2,095,971	1,183,430
Miscellaneous	603,784	1,474,097	46,598	1,427,499
Debt service	-	54,715	54,287	428
Capital outlay	1,996,060	2,557,234	1,795,238	761,996
<b>Total expenditures</b>	<u>36,892,636</u>	<u>40,356,475</u>	<u>34,813,117</u>	<u>5,543,358</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,912,018)</u>	<u>(5,608,525)</u>	<u>2,602,589</u>	<u>8,211,114</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	2,515,000	2,515,000	2,515,000	-
Sale of capital assets	7,000	76,800	81,225	4,425
Transfers out	(2,715,191)	(2,951,191)	(2,961,905)	(10,714)
<b>Total other financing sources (uses)</b>	<u>(193,191)</u>	<u>(359,391)</u>	<u>(365,680)</u>	<u>(6,289)</u>
<b>Net change in fund balance *</b>	<u>\$ (2,105,209)</u>	<u>\$ (5,967,916)</u>	2,236,909	<u>\$ 8,204,825</u>
<b>FUND BALANCE, BEGINNING</b>			<u>32,628,826</u>	
<b>FUND BALANCE, ENDING</b>			<u>\$ 34,865,735</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, 2019**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes	\$ 13,511,107	\$ 13,511,107	\$ 13,511,107	\$ -
Intergovernmental revenues	18,896,350	20,006,861	22,445,714	2,438,853
Public charges for services	13,875,299	14,025,299	12,326,612	(1,698,687)
Intergovernmental charges for services	2,197,658	2,222,658	2,326,905	104,247
Miscellaneous revenues	398,796	286,745	224,830	(61,915)
Total revenues	<u>48,879,210</u>	<u>50,052,670</u>	<u>50,835,168</u>	<u>782,498</u>
<b>EXPENDITURES</b>				
Public safety	1,927,874	1,936,685	1,405,538	531,147
Health and human services	46,951,336	48,168,123	47,208,518	959,605
Capital outlay	-	26,573	27,945	(1,372)
Total expenditures	<u>48,879,210</u>	<u>50,131,381</u>	<u>48,642,001</u>	<u>1,489,380</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(78,711)</u>	<u>2,193,167</u>	<u>2,271,878</u>
<b>OTHER FINANCING USES</b>				
Transfers out	<u>-</u>	<u>(14,322)</u>	<u>(14,322)</u>	<u>-</u>
Net change in fund balance *	<u>\$ -</u>	<u>\$ (93,033)</u>	2,178,845	<u>\$ 2,271,878</u>
<b>FUND BALANCE, BEGINNING</b>			<u>6,646,729</u>	
<b>FUND BALANCE, ENDING</b>			<u>\$ 8,825,574</u>	

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

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

Year Ended December 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental revenues	\$ 1,500,000	\$ 2,208,312	\$ 1,814,171	\$ (394,141)
Public charges for services	-	-	4,050	4,050
Miscellaneous revenues	353,433	443,852	633,220	189,368
	<u>1,853,433</u>	<u>2,652,164</u>	<u>2,451,441</u>	<u>(200,723)</u>
<b>EXPENDITURES</b>				
Conservation and development	1,704,135	2,127,866	2,364,551	(236,685)
Debt service	225,133	225,133	213,139	11,994
Capital Outlay	-	425,000	197,623	227,377
	<u>1,929,268</u>	<u>2,777,999</u>	<u>2,775,313</u>	<u>2,686</u>
Deficiency of revenues under expenditures	<u>(75,835)</u>	<u>(125,835)</u>	<u>(323,872)</u>	<u>(198,037)</u>
<b>OTHER FINANCING SOURCES</b>				
Sale of capital assets	25,000	45,000	-	(45,000)
Transfers in	16,415	46,415	46,415	-
	<u>41,415</u>	<u>91,415</u>	<u>46,415</u>	<u>(45,000)</u>
Net change in fund balance *	<u>\$ (34,420)</u>	<u>\$ (34,420)</u>	(277,457)	<u>\$ (243,037)</u>
<b>FUND BALANCE, BEGINNING</b>			<u>974,164</u>	
<b>FUND BALANCE, ENDING</b>			<u>\$ 696,707</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**

	<b>2018</b>	<b>2019</b>
Beginning Balance	\$ 3,954,571	\$ 4,214,008
Service Cost	327,164	327,164
Interest	140,492	151,960
Changes of benefit terms	-	-
Differences between expected and actual experience	-	-
Changes of assumptions or other input	-	(152,916)
Benefit payments	(208,219)	(71,780)
Net change in total OPEB liability	<u>259,437</u>	<u>254,428</u>
Ending Balance	<u>\$ 4,214,008</u>	<u>\$ 4,468,436</u>
Covered employee payroll	\$ 50,533,288	\$ 50,533,288
Total OPEB liability as a percentage of covered employee payroll	8.34%	8.84%

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
La Crosse County's proportion of the net pension liability (asset)	0.32118566%	0.32395964%	0.32709317%	0.33158404%	0.32852420%
Proportionate share of the net pension liability (asset)	\$ (7,889,198)	\$ 5,264,281	\$ 2,696,029	\$ (9,845,123)	\$ 11,687,861
Covered payroll	\$ 43,309,654	\$ 44,149,162	\$ 46,396,510	\$ 46,244,846	\$ 46,040,434
Proportionate share of the net pension liability (asset) as a percentage of covered payroll	-18.22%	11.92%	5.81%	-21.29%	25.39%
Plan fiduciary net position as a percentage of the total pension liability (asset)	102.74%	98.2%	99.12%	102.93%	96.45%
MVHS's proportion of the net pension liability (asset)	0.04256601%	0.03769270%	0.03218800%	0.02726314%	0.02590599%
Proportionate share of the net pension liability (asset)	\$ (1,045,538)	\$ 612,499	\$ 265,306	\$ (809,475)	\$ 921,654
Covered payroll	\$ 5,739,733	\$ 5,851,251	\$ 4,479,535	\$ 5,302,641	\$ 5,573,098
Proportionate share of the net pension liability (asset) as a percentage of covered payroll	-18.22%	10.47%	5.92%	-15.27%	16.54%
Plan fiduciary net position as a percentage of the total pension liability (asset)	102.74%	98.2%	99.12%	102.93%	96.45%

\*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
<b>La Crosse County</b>					
Contractually required contributions	\$ 3,087,605	\$ 3,143,443	\$ 3,336,439	\$ 3,322,285	\$ 3,263,840
Contributions made in relation to the contractually required contributions	\$ 3,087,605	\$ 3,143,443	\$ 3,336,439	\$ 3,322,285	\$ 3,263,840
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 44,151,121	\$ 46,396,510	\$ 46,244,846	\$ 46,040,434	\$ 46,066,304
Contributions as a percentage of covered payroll	6.99%	6.78%	7.21%	7.22%	7.09%
<b>MVHS</b>					
Contractually required contributions	\$ 359,243	\$ 309,334	\$ 274,325	\$ 261,981	\$ 255,885
Contributions made in relation to the contractually required contributions	\$ 359,243	\$ 309,334	\$ 274,325	\$ 261,981	\$ 255,885
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 5,851,251	\$ 4,479,535	\$ 5,302,641	\$ 5,573,098	\$ 5,701,030
Contributions as a percentage of covered payroll	6.14%	6.91%	5.17%	4.70%	4.49%

\*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**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

**December 31, 2019**

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

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**Budgetary Information**

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

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

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**NOTE 2 – EMPLOYEES' RETIREMENT SYSTEM**

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

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

*Changes in assumptions.* Actuarial assumptions are based upon an experience study conducted in 2018 using experience from 2015 – 2017. Based on the experience study conducted in 2018, actuarial assumptions used to develop total pension liability changed, including the discount rate, long-term expected rate of return, post-retirement adjustment, wage inflation rate, mortality and separation rates.

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

**December 31, 2019**

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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 4.0 percent which is reflective of a 20-year AA municipal bond rate as of December 31, 2018.

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

# 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.

**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, 2019**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>TAXES</b>				
General property taxes	\$ 7,287,772	\$ 7,287,772	\$ 7,287,772	\$ -
Forest crop taxes	40,000	40,000	47,587	7,587
Interest on taxes	500,000	500,000	809,253	309,253
TIF repayment	-	-	154,451	154,451
County sales tax	12,400,000	12,400,000	13,183,916	783,916
	<u>20,227,772</u>	<u>20,227,772</u>	<u>21,482,979</u>	<u>1,255,207</u>
Total taxes				
<b>INTERGOVERNMENTAL REVENUES</b>				
State shared taxes	3,517,507	3,517,507	3,517,507	-
Utility tax from state	522,554	522,554	562,698	40,144
State aid - exempt computer	147,500	147,500	150,969	3,469
State aid - personal property	358,295	358,295	358,295	-
DNR aid in lieu of tax	37,000	37,000	38,698	1,698
DNR wildlife damage/claims program	12,000	12,000	17,850	5,850
Federal aid - law enforcement	8,000	20,960	20,960	-
State aid - emergency government	106,500	152,085	145,295	(6,790)
State aid - FEMA	-	-	8,147	8,147
State aid - snowmobile	41,070	41,070	67,691	26,621
State aid - parks	396,919	-	17,889	17,889
State aid - energy conservation	-	90,000	90,000	-
State aid - land conservation	226,239	270,089	217,408	(52,681)
State aid - law enforcement	149,650	148,583	150,535	1,952
State aid - victim witness	106,984	106,984	87,665	(19,319)
State aid - courts	460,000	460,000	505,990	45,990
State aid - historical sites	-	5,000	-	(5,000)
State aid - child support	1,242,476	1,129,062	1,104,567	(24,495)
State and federal aid - veterans	13,000	13,000	13,000	-
State and federal aid - MPO	242,247	202,314	126,194	(76,120)
	<u>7,587,941</u>	<u>7,234,003</u>	<u>7,201,358</u>	<u>(32,645)</u>
Total intergovernmental revenues				

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

**Year Ended December 31, 2019**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>LICENSES AND PERMITS</b>				
Conservation license fees	\$ 300	\$ 300	\$ 129	\$ (171)
Construction fees	36,000	36,000	36,380	380
Stormwater fees	6,500	6,500	6,958	458
Zoning fees	111,085	111,085	124,348	13,263
Cremation permits	135,000	135,000	142,590	7,590
	<u>288,885</u>	<u>288,885</u>	<u>310,405</u>	<u>21,520</u>
Total licenses and permits	<u>288,885</u>	<u>288,885</u>	<u>310,405</u>	<u>21,520</u>
<b>FINES, FORFEITS AND PENALTIES</b>				
County ordinance fines	90,000	90,000	73,358	(16,642)
Penal fines for County	135,000	135,000	125,887	(9,113)
Restitution	-	-	88	88
Section 125 cash forfeiture	-	-	17,476	17,476
Dog license penalty	12,000	12,000	22,109	10,109
	<u>237,000</u>	<u>237,000</u>	<u>238,918</u>	<u>1,918</u>
Total fines, forfeits and penalties	<u>237,000</u>	<u>237,000</u>	<u>238,918</u>	<u>1,918</u>
<b>PUBLIC CHARGES FOR SERVICES</b>				
General County fees	40,550	40,550	40,576	26
Consolidated court cost, fees and charges	376,500	376,500	376,370	(130)
Family court counsel fees	11,500	11,500	9,225	(2,275)
Mediation	33,950	33,950	28,375	(5,575)
Register of deeds fees	760,000	760,000	928,391	168,391
Medical examiner fees	37,350	37,350	29,738	(7,612)
Prisoners board revenue	317,500	317,500	493,152	175,652
Law enforcement fees	89,400	99,400	120,436	21,036
Public health revenue	38,100	38,100	27,812	(10,288)
Park revenue	644,000	644,000	647,473	3,473
Parking lot revenue	103,000	103,000	98,302	(4,698)
UW Extension fees	35,002	35,002	17,068	(17,934)
Non-metallic mining fees	36,160	36,160	39,100	2,940
Printing and duplicating revenue	385	385	4,337	3,952
La Crosse Area Planning Commission	60,842	60,842	60,842	-
Other public charges for services	136,090	136,090	94,571	(41,519)
	<u>2,720,329</u>	<u>2,730,329</u>	<u>3,015,768</u>	<u>285,439</u>
Total public charges for services	<u>2,720,329</u>	<u>2,730,329</u>	<u>3,015,768</u>	<u>285,439</u>

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

Year Ended December 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>INTERGOVERNMENTAL CHARGES FOR SERVICES</b>				
Data processing revenue	\$ 2,255	\$ 2,255	\$ 2,275	\$ 20
Charges to other governments	51,140	71,140	61,504	(9,636)
Indirect cost revenue	2,992,769	3,060,219	3,285,048	224,829
Elections revenue	13,000	13,000	10,329	(2,671)
Refuge revenue	6,500	6,500	10,781	4,281
Total intergovernmental charges for services	3,065,664	3,153,114	3,369,937	216,823
<b>MISCELLANEOUS REVENUES</b>				
Rental income	265,985	265,985	296,989	31,004
Investment earnings	500,000	500,000	1,344,949	844,949
Rebates	-	4,000	4,000	-
Insurance claims	1,000	1,000	18,471	17,471
Miscellaneous revenue	46,115	46,115	77,329	31,214
Donations	39,927	59,747	54,603	(5,144)
Total miscellaneous revenues	853,027	876,847	1,796,341	919,494
<b>OTHER FINANCING SOURCES</b>				
Long-term debt issued	2,515,000	2,515,000	2,515,000	-
Sale of capital assets	7,000	76,800	81,225	4,425
Total other financing sources	2,522,000	2,591,800	2,596,225	4,425
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>				
	\$ 37,502,618	\$ 37,339,750	\$ 40,011,931	\$ 2,672,181

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

Year Ended December 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>GENERAL GOVERNMENT</b>				
Consolidated courts	\$ 2,669,396	\$ 2,552,648	\$ 2,373,426	\$ 179,222
Corporation counsel	530,168	531,348	514,926	16,422
County board	293,456	334,365	274,707	59,658
County clerk	220,410	220,410	211,051	9,359
Elections	114,578	114,578	85,287	29,291
Family court commissioner	159,381	167,230	125,708	41,522
Mediation	252,439	252,839	252,564	275
Document and graphic services	13,757	13,757	6,792	6,965
Register of deeds	390,915	420,765	420,895	(130)
County administrator	441,672	441,672	442,264	(592)
Insurance	299,900	299,900	208,961	90,939
Information technology	2,369,507	2,609,979	2,394,509	215,470
Finance	791,202	791,202	771,529	19,673
Human Resources	615,730	685,704	647,014	38,690
Retirees insurance	600,000	600,000	452,645	147,355
Unemployment compensation	20,000	20,000	5,291	14,709
External accounting and auditing	32,315	32,315	32,669	(354)
Treasurer	296,756	297,134	267,850	29,284
Section 125 administrative costs	12,750	12,750	12,601	149
District attorney	616,880	674,628	646,128	28,500
Medical examiner	302,464	305,664	324,086	(18,422)
County wellness programs	237,228	242,570	219,164	23,406
Administrative center	340,813	340,813	325,477	15,336
Property management	347,603	381,309	290,193	91,116
Enterprise resource planning	44,441	44,441	47,389	(2,948)
Website design	-	18,250	12,376	5,874
	<u>12,013,761</u>	<u>12,406,271</u>	<u>11,365,502</u>	<u>1,040,769</u>
<b>PUBLIC SAFETY</b>				
Emergency government	101,439	141,159	107,088	34,071
Central dispatch	2,509,752	2,521,947	2,413,750	108,197
SARA hazardous materials	81,458	104,293	104,620	(327)
Jail and court services	7,233,476	7,281,295	7,032,529	248,766
Law enforcement	5,094,394	5,130,891	4,876,112	254,779
Courthouse and law enforcement center	1,285,184	1,285,184	1,206,823	78,361
	<u>16,305,703</u>	<u>16,464,769</u>	<u>15,740,922</u>	<u>723,847</u>

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

**Year Ended December 31, 2019**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>HEALTH AND HUMAN SERVICES</b>				
Office building and detention center	\$ 561,887	\$ 561,887	\$ 548,978	\$ 12,909
Child support	1,133,380	1,192,380	1,130,566	61,814
Victim-witness service	227,935	227,935	204,858	23,077
Residential house	500	875	-	875
Veterans service officer	292,305	309,616	305,610	4,006
Veterans relief	21,550	23,605	22,658	947
Veterans mentor program	3,648	4,494	4,279	215
Jeans' day donations	15,200	15,200	14,996	204
End homelessness collaborative	-	336,459	171,307	165,152
Architectural study	-	14,000	14,000	-
	<u>2,256,405</u>	<u>2,686,451</u>	<u>2,417,252</u>	<u>269,199</u>
<b>CULTURE, RECREATION AND EDUCATION</b>				
University extension	455,318	556,158	425,931	130,227
Wisconsin nutrition education program	3,997	3,997	1,105	2,892
Historical society	25,000	25,000	25,000	-
Historical sites	1,340	7,840	146	7,694
Parks	821,727	840,542	845,165	(4,623)
	<u>1,307,382</u>	<u>1,433,537</u>	<u>1,297,347</u>	<u>136,190</u>
<b>CONSERVATION AND DEVELOPMENT</b>				
Land conservation	776,471	860,321	762,203	98,118
Economic development	386,873	381,873	313,874	67,999
Metropolitan Planning Organization	317,682	252,747	158,889	93,858
Harbor Commission Project	4,250	4,250	1,865	2,385
Zoning	813,909	814,000	802,400	11,600
Neighborhood revitalization	-	705,854	30,000	675,854
Badger Coulee	-	150,000	-	150,000
Bluffland Protection	110,356	110,356	26,740	83,616
	<u>2,409,541</u>	<u>3,279,401</u>	<u>2,095,971</u>	<u>1,183,430</u>
<b>MISCELLANEOUS</b>				
Nondepartmental	96,120	97,620	46,598	51,022
Contingency	507,664	1,376,477	-	1,376,477
	<u>603,784</u>	<u>1,474,097</u>	<u>46,598</u>	<u>1,427,499</u>

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

**Year Ended December 31, 2019**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>DEBT SERVICE</b>				
Debt issue costs	\$ -	\$ 54,715	\$ 54,287	\$ 428
Total debt service	-	54,715	54,287	428
<b>CAPITAL OUTLAY</b>				
General government	740,650	380,390	252,683	127,707
Public safety	1,088,060	1,617,590	1,096,801	520,789
Health and human services	25,000	246,532	198,054	48,478
Culture, recreation and education	142,350	312,722	247,700	65,022
Total capital outlay	1,996,060	2,557,234	1,795,238	761,996
<b>OTHER FINANCING USES</b>				
Transfers out:				
Business Fund	16,415	46,415	46,415	-
Library	-	10,000	10,000	-
Lakeview Facility Fund	-	196,000	196,000	-
County Highway	2,698,776	2,698,776	2,709,490	(10,714)
Total other financing uses	2,715,191	2,951,191	2,961,905	(10,714)
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<u>\$ 39,607,827</u>	<u>\$ 43,307,666</u>	<u>\$ 37,775,022</u>	<u>\$ 5,532,644</u>

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

**Year Ended December 31, 2019**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ 13,511,107	\$ 13,511,107	\$ 13,511,107	\$ -
Intergovernmental revenues:				
Human services	18,896,350	20,006,861	22,445,714	2,438,853
Public charges for services:				
Human services	13,875,299	14,025,299	12,326,612	(1,698,687)
Intergovernmental charges for services:				
Human services	2,197,658	2,222,658	2,326,905	104,247
Miscellaneous revenues	398,796	286,745	224,830	(61,915)
	<u>48,879,210</u>	<u>50,052,670</u>	<u>50,835,168</u>	<u>782,498</u>
<b>EXPENDITURES</b>				
Public safety:				
Western region adolescent services	1,927,874	1,936,685	1,405,538	531,147
Health and human services:				
Aging & disability resource center	3,589,699	3,652,144	3,702,526	(50,382)
Family and children services	7,840,139	7,927,983	7,253,691	674,292
Integrated support & recovery services	23,288,855	23,957,441	23,905,511	51,930
Income maintenance services	6,889,925	6,889,925	6,864,912	25,013
Justice support services	5,236,038	5,613,665	5,389,287	224,378
Miscellaneous	106,680	126,965	92,591	34,374
Capital outlay	-	26,573	27,945	(1,372)
	<u>48,879,210</u>	<u>50,131,381</u>	<u>48,642,001</u>	<u>1,489,380</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(78,711)</u>	<u>2,193,167</u>	<u>2,271,878</u>
<b>OTHER FINANCING USES</b>				
Transfer out	-	(14,322)	(14,322)	-
Net change in fund balance *	<u>\$ -</u>	<u>\$ (93,033)</u>	2,178,845	<u>\$ 2,271,878</u>
<b>FUND BALANCE, BEGINNING</b>			<u>6,646,729</u>	
<b>FUND BALANCE, ENDING</b>			<u>\$ 8,825,574</u>	

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

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

**Year Ended December 31, 2019**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental revenues:				
Federal and State aid	\$ 1,500,000	\$ 2,118,312	\$ 1,738,671	\$ (379,641)
Local government contribution	-	90,000	75,500	(14,500)
Public charges for services:				
Other public charges	-	-	4,050	4,050
Miscellaneous revenues:				
Loan repayments	340,689	340,689	554,327	213,638
Investment earnings	12,744	12,744	15,543	2,799
Donations	-	90,419	63,350	(27,069)
Total revenues	<u>1,853,433</u>	<u>2,652,164</u>	<u>2,451,441</u>	<u>(200,723)</u>
<b>EXPENDITURES</b>				
Conservation and development:				
Economic development	1,704,135	2,127,866	2,364,551	(236,685)
Debt service:				
Principal	196,908	196,908	185,000	11,908
Interest and other charges	28,225	28,225	28,139	86
Capital outlay	-	425,000	197,623	227,377
Total expenditures	<u>1,929,268</u>	<u>2,777,999</u>	<u>2,775,313</u>	<u>2,686</u>
Deficiency of revenues under expenditures	<u>(75,835)</u>	<u>(125,835)</u>	<u>(323,872)</u>	<u>(198,037)</u>
<b>OTHER FINANCING SOURCES</b>				
Sale of capital assets	25,000	45,000	-	(45,000)
Transfer in	16,415	46,415	46,415	-
Total other financing sources	<u>41,415</u>	<u>91,415</u>	<u>46,415</u>	<u>(45,000)</u>
Net change in fund balance *	<u>\$ (34,420)</u>	<u>\$ (34,420)</u>	(277,457)	<u>\$ (243,037)</u>
<b>FUND BALANCE, BEGINNING</b>			<u>974,164</u>	
<b>FUND BALANCE, ENDING</b>			<u>\$ 696,707</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, 2019**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ 6,138,621	\$ 6,138,621	\$ 6,138,621	\$ -
<b>EXPENDITURES</b>				
Debt service:				
Principal	4,770,000	4,770,000	4,770,000	-
Interest and other charges	1,549,374	1,549,374	1,554,329	(4,955)
 Total expenditures	 6,319,374	 6,319,374	 6,324,329	 (4,955)
 Deficiency of revenues under expenditures	 (180,753)	 (180,753)	 (185,708)	 (4,955)
<b>OTHER FINANCING SOURCES</b>				
Bond premium	-	221,596	221,596	-
 Net change in fund balance *	 \$ (180,753)	 \$ 40,843	 35,888	 \$ (4,955)
 <b>FUND BALANCE, BEGINNING</b>			 418,539	
 <b>FUND BALANCE, ENDING</b>			 \$ 454,427	

\*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.

## **Capital Projects Fund:**

**Downtown Campus** - to account for the financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds) on the Downtown Campus. Funding is provided through long-term borrowing.

LA CROSSE COUNTY, WISCONSIN  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS

December 31, 2019

	Special Revenue Funds							Capital Projects Fund		Total Nonmajor Governmental Funds
	Land Record Assessment	Special Jail Assessment	Library	Old Landfill	Estate Donation	Health	Total Special Revenue	Downtown Campus		
<b>ASSETS</b>										
Cash and investments	\$ 255,622	\$ 35,972	\$ 633,000	\$ -	\$ 237,220	\$ 1,638,282	\$ 2,800,096	\$ -	\$ -	\$ 2,800,096
Restricted cash and investments	-	-	-	533,841	-	-	533,841	-	-	533,841
Receivables (net of allowance for uncollectibles)	-	8,934	2,091,088	2,071	-	2,797,962	4,900,055	-	-	4,900,055
Inventories and prepayments	-	-	-	-	-	51,242	51,242	47,706	-	98,948
<b>TOTAL ASSETS</b>	<b>\$ 255,622</b>	<b>\$ 44,906</b>	<b>\$ 2,724,088</b>	<b>\$ 535,912</b>	<b>\$ 237,220</b>	<b>\$ 4,487,486</b>	<b>\$ 8,285,234</b>	<b>\$ 47,706</b>	<b>\$ 47,706</b>	<b>\$ 8,332,940</b>
<b>LIABILITIES</b>										
Accounts payable and other current liabilities	3,014	-	82,006	-	-	345,549	430,569	-	-	430,569
Unearned revenues	34,464	-	-	-	-	32,231	66,695	-	-	66,695
Total liabilities	37,478	-	82,006	-	-	377,780	497,264	-	-	497,264
<b>DEFERRED INFLOWS OF RESOURCES</b>										
Subsequent year property tax levy	-	-	2,091,088	-	-	2,129,511	4,220,599	-	-	4,220,599
<b>FUND BALANCES</b>										
Nonspendable	-	-	-	-	-	51,242	51,242	-	-	51,242
Restricted	218,144	44,906	550,994	464,572	237,220	1,000	1,516,836	47,706	-	1,564,542
Committed	-	-	-	71,340	-	1,533,572	1,604,912	-	-	1,604,912
Assigned	-	-	-	-	-	394,381	394,381	-	-	394,381
Total fund balances	218,144	44,906	550,994	535,912	237,220	1,980,195	3,567,371	47,706	-	3,615,077
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 255,622</b>	<b>\$ 44,906</b>	<b>\$ 2,724,088</b>	<b>\$ 535,912</b>	<b>\$ 237,220</b>	<b>\$ 4,487,486</b>	<b>\$ 8,285,234</b>	<b>\$ 47,706</b>	<b>\$ 47,706</b>	<b>\$ 8,332,940</b>



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

**Year Ended December 31, 2019**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental revenues:				
Grants and aids	\$ 51,000	\$ 72,713	\$ 13,250	\$ (59,463)
Public charges for services:				
Land recording assessment	128,000	128,000	143,952	15,952
Total revenues	<u>179,000</u>	<u>200,713</u>	<u>157,202</u>	<u>(43,511)</u>
<b>EXPENDITURES</b>				
Conservation and development:				
Land record costs	137,681	208,407	143,257	65,150
Capital outlay	-	987	2,870	(1,883)
Total expenditures	<u>137,681</u>	<u>209,394</u>	<u>146,127</u>	<u>63,267</u>
Net change in fund balance*	<u>\$ 41,319</u>	<u>\$ (8,681)</u>	11,075	<u>\$ 19,756</u>
<b>FUND BALANCE, BEGINNING</b>			<u>207,069</u>	
<b>FUND BALANCE, ENDING</b>			<u>\$ 218,144</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  
SPECIAL JAIL ASSESSMENT**

**Year Ended December 31, 2019**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Fines, forfeits and penalties:				
Jail assessment surcharge	\$ 124,000	\$ 124,000	\$ 113,375	\$ (10,625)
Miscellaneous revenues:				
Maintenance reimbursement	10,000	10,000	10,000	-
Total revenues	<u>134,000</u>	<u>134,000</u>	<u>123,375</u>	<u>(10,625)</u>
<b>EXPENDITURES</b>				
Public safety:				
Jail maintenance	76,191	76,191	101,095	(24,904)
Capital outlay	43,000	43,000	23,267	19,733
Total expenditures	<u>119,191</u>	<u>119,191</u>	<u>124,362</u>	<u>(5,171)</u>
Net change in fund balance	<u>\$ 14,809</u>	<u>\$ 14,809</u>	(987)	<u>\$ (15,796)</u>
<b>FUND BALANCE, BEGINNING</b>			<u>45,893</u>	
<b>FUND BALANCE, ENDING</b>			<u>\$ 44,906</u>	

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

**Year Ended December 31, 2019**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ 2,087,548	\$ 2,087,548	\$ 2,087,548	\$ -
Intergovernmental revenues:				
Grants and aids	32,198	32,198	32,198	-
Public charges for services:				
Library fees	35,100	35,100	33,355	(1,745)
Miscellaneous revenues:				
Donations and contributions	24,200	27,265	36,858	9,593
Other miscellaneous revenue	-	-	16	16
Total revenues	<u>2,179,046</u>	<u>2,182,111</u>	<u>2,189,975</u>	<u>7,864</u>
<b>EXPENDITURES</b>				
Culture, recreation and education:				
Library	2,179,046	2,188,693	2,083,753	104,940
Capital outlay	-	2,300	8,215	(5,915)
Total expenditures	<u>2,179,046</u>	<u>2,190,993</u>	<u>2,091,968</u>	<u>99,025</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(8,882)</u>	<u>98,007</u>	<u>106,889</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers in	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 1,118</u>	<u>108,007</u>	<u>\$ 106,889</u>
<b>FUND BALANCE, BEGINNING</b>			<u>442,987</u>	
<b>FUND BALANCE, ENDING</b>			<u>\$ 550,994</u>	

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

**Year Ended December 31, 2019**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Miscellaneous revenues:				
Investment earnings	\$ -	\$ -	\$ 18,529	\$ 18,529
Total revenues	<u>-</u>	<u>-</u>	<u>18,529</u>	<u>18,529</u>
<b>EXPENDITURES</b>				
Public works:				
Old landfill monitoring costs	42,965	42,965	26,156	16,809
Total expenditures	<u>42,965</u>	<u>42,965</u>	<u>26,156</u>	<u>16,809</u>
Net change in fund balance *	<u>\$ (42,965)</u>	<u>\$ (42,965)</u>	(7,627)	<u>\$ 35,338</u>
<b>FUND BALANCE, BEGINNING</b>			<u>543,539</u>	
<b>FUND BALANCE, ENDING</b>			<u>\$ 535,912</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  
ESTATE DONATION**

**Year Ended December 31, 2019**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Miscellaneous revenues:				
Estate donations	\$ -	\$ -	\$ -	\$ -
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Health and human services:				
Gifted Hands donation	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
<b>FUND BALANCE, BEGINNING</b>			<u>237,220</u>	
<b>FUND BALANCE, ENDING</b>			<u>\$ 237,220</u>	

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

Year Ended December 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ 2,129,511	\$ 2,129,511	\$ 2,129,511	\$ -
Intergovernmental revenues:				
Grants and aids	1,501,199	1,683,116	1,716,999	33,883
Licenses and permits:				
Inspection fees and permits	582,389	582,389	588,210	5,821
Dog licenses	131,449	131,449	142,444	10,995
Public charges for services:				
Health services	351,901	351,901	351,171	(730)
Intergovernmental charges for services:				
Health services	8,609	8,609	47	(8,562)
Miscellaneous revenues:				
Donations and not-for-profit grants	217,457	429,538	403,806	(25,732)
Total revenues	<u>4,922,515</u>	<u>5,316,513</u>	<u>5,332,188</u>	<u>15,675</u>
<b>EXPENDITURES</b>				
Health and human services:				
Administration	514,818	534,035	486,057	47,978
Disease education and support	280,450	304,285	313,229	(8,944)
Health education and safety	596,911	620,054	600,039	20,015
Health prevention	1,054,755	1,086,126	1,036,727	49,399
Healthy living	911,204	963,041	910,215	52,826
Inspection and testing	930,669	932,194	896,488	35,706
Preparedness	261,154	340,319	346,661	(6,342)
Substance abuse education	266,804	428,228	318,542	109,686
Other health	105,750	212,383	125,300	87,083
Capital outlay	-	22,270	21,713	557
Total expenditures	<u>4,922,515</u>	<u>5,442,935</u>	<u>5,054,971</u>	<u>387,964</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(126,422)</u>	<u>277,217</u>	<u>403,639</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers in	<u>-</u>	<u>9,680</u>	<u>9,680</u>	<u>-</u>
Net change in fund balance*	<u>\$ -</u>	<u>\$ (116,742)</u>	<u>286,897</u>	<u>\$ 403,639</u>
<b>FUND BALANCE, BEGINNING</b>			<u>1,693,298</u>	
<b>FUND BALANCE, ENDING</b>			<u>\$ 1,980,195</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  
DOWNTOWN CAMPUS**

**Year Ended December 31, 2019**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>EXPENDITURES</b>				
Capital outlay	\$ -	\$ 175,780	\$ 128,075	\$ 47,705
Total expenditures	-	175,780	128,075	47,705
Net change in fund balance*	\$ -	\$ (175,780)	(128,075)	\$ 47,705
<b>FUND BALANCE, BEGINNING</b>			175,781	
<b>FUND BALANCE, ENDING</b>			\$ 47,706	

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

## ***NONMAJOR ENTERPRISE FUNDS***

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

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

**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, 2019

Robert G.  
Carroll  
Heights  
Apartments

	Robert G. Carroll Heights Apartments	Hillview Terrace	Neshonoc Manor	Regent Manor	Maplewood CBRF	Ravenwood Nursing Home	Monarch Manor	Household Hazardous Materials	Total Nonmajor Enterprise Funds
<b>ASSETS</b>									
Current Assets									
Cash and cash equivalents	\$ 2,054,937	\$ 841,872	\$ 195,992	\$ 16,448	\$ 199,152	\$ 233,117	\$ 54,848	\$ 354,792	\$ 3,951,158
Restricted cash and cash equivalents	-	-	589	2,488	428	1,448	4,009	-	8,962
Receivables (net of allowance for uncollectibles)	1,316	14,685	60,768	34,836	39,432	99,784	52,764	227,624	531,209
Inventories and prepayments	2,061	887	512	529	155	-	301	555	5,000
Total current assets	2,058,314	857,444	257,861	54,301	239,167	334,349	111,922	582,971	4,496,329
Noncurrent assets									
Capital Assets									
Land	-	-	-	115	-	-	229	-	344
Land improvements	123,092	-	-	-	-	-	-	53,875	176,967
Buildings	1,586,052	3,040,305	6,184	263,093	12,437	3,753	956,478	774,636	6,642,938
Machinery and equipment	187,637	197,846	137,742	83,706	132,289	56,832	87,888	170,960	1,054,900
Less accumulated depreciation	(1,672,384)	(792,665)	(84,863)	(175,337)	(71,035)	(15,724)	(244,065)	(545,051)	(3,601,124)
Total capital assets - net	224,397	2,445,486	59,063	171,577	73,691	44,861	800,530	454,420	4,274,025
Total noncurrent assets	224,397	2,445,486	59,063	171,577	73,691	44,861	800,530	454,420	4,274,025
Total Assets	2,282,711	3,302,930	316,924	225,878	312,858	379,210	912,452	1,037,391	8,770,354
<b>DEFERRED OUTFLOWS OF RESOURCES</b>									
Pension	42,144	160,117	107,778	154,451	191,377	237,335	204,874	93,257	1,191,333
<b>LIABILITIES</b>									
Current Liabilities									
Accounts payable and other current liabilities	47,284	35,767	14,123	11,280	13,070	19,381	12,265	26,926	180,096
Other liabilities payable from restricted assets	-	-	589	2,488	428	1,448	4,009	-	8,962
Due to other funds	-	-	-	19,427	17,913	-	34,085	-	71,425
Unearned revenues	405	-	-	-	-	-	-	-	405
Accrued interest	-	18,558	-	-	-	-	-	-	18,558
Current portion of bonds and notes payable	-	113,785	-	-	-	-	-	-	113,785
Compensated absences	5,284	11,577	14,846	10,351	15,126	24,916	11,546	3,319	96,965
Total current liabilities	52,973	179,687	29,558	43,546	46,537	45,745	61,905	30,245	490,196

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

December 31, 2018

	Robert G. Carroll Heights Apartments	Hillview Terrace	Neshonoc Manor	Regent Manor	Maplewood CBRF	Ravenwood Nursing Home	Monarch Manor	Household Hazardous Materials	Total Nonmajor Enterprise Funds
<b>LIABILITIES (CONTINUED)</b>									
Noncurrent liabilities									
Advances from other funds	-	-	-	110,866	-	-	598,326	-	709,192
Bonds and notes payable	-	1,322,849	-	-	-	-	-	-	1,322,849
Net pension liability	17,567	68,478	82,508	56,454	68,563	134,466	70,804	34,783	533,623
Total noncurrent liabilities	17,567	1,391,327	82,508	167,320	68,563	134,466	669,130	34,783	2,565,664
Total Liabilities	70,540	1,571,014	112,066	210,866	115,100	180,211	731,035	65,028	3,055,860
<b>DEFERRED INFLOWS OF RESOURCES</b>									
Subsequent year property tax levy Pension	-	-	-	-	-	-	-	167,278	167,278
Total Deferred Inflows of Resources	21,233	84,670	53,066	71,213	91,697	116,101	96,916	49,918	584,814
<b>NET POSITION</b>									
Net investment in capital assets	224,397	1,008,852	57,463	169,577	72,091	43,261	800,530	442,069	2,818,240
Unrestricted (deficit)	2,008,685	798,511	202,107	(71,327)	225,347	276,972	(511,155)	406,355	3,335,495
Total Net Position	\$ 2,233,082	\$ 1,807,363	\$ 259,570	\$ 98,250	\$ 297,438	\$ 320,233	\$ 289,375	\$ 848,424	\$ 6,153,735

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

Year Ended December 31, 2019

	Robert G. Carroll Heights Apartments	Hillview Terrace	Neshonoc Manor	Regent Manor	Maplewood CBRF	Ravenwood Nursing Home	Monarch Manor	Household Hazardous Materials	Total Nonmajor Enterprise Funds
<b>OPERATING REVENUES</b>									
Public charges for services	\$ 380,633	\$ 937,131	\$ 992,276	\$ 464,176	\$ 892,249	\$ 1,447,641	\$ 594,015	\$ 120,170	\$ 5,828,291
Intergovernmental grants and fees	-	-	-	-	-	-	-	261,682	261,682
Interdepartmental revenues	-	-	-	-	-	-	-	11,462	11,462
Miscellaneous revenues	4,886	1,903	440	80	100	44	460	319	8,232
Total operating revenues	<u>385,519</u>	<u>939,034</u>	<u>992,716</u>	<u>464,256</u>	<u>892,349</u>	<u>1,447,685</u>	<u>594,475</u>	<u>393,633</u>	<u>6,109,667</u>
<b>OPERATING EXPENSES</b>									
Personnel services	128,990	543,361	586,227	440,424	505,963	935,484	503,421	254,753	3,898,623
Contractual services	3,440	111,624	528	3,935	2,446	23,767	7,039	135,079	287,858
General and administrative services	34,161	48,025	206,753	22,524	227,194	156,954	14,684	44,706	755,001
Materials and supplies	9,655	31,706	90,472	13,352	76,100	140,911	26,562	27,437	416,195
Utilities	61,901	38,305	20,819	7,411	20,819	13,128	10,357	11,788	184,528
Depreciation/amortization	46,372	85,156	15,769	12,196	13,979	5,073	36,484	28,249	243,278
Other services and charges	6,492	19,615	4,074	3,157	4,541	23,115	2,689	18,474	82,157
Total operating expenses	<u>291,011</u>	<u>877,792</u>	<u>924,642</u>	<u>502,999</u>	<u>851,042</u>	<u>1,298,432</u>	<u>601,236</u>	<u>520,486</u>	<u>5,867,640</u>
Operating income (loss)	94,508	61,242	68,074	(38,743)	41,307	149,253	(6,761)	(126,853)	242,027
<b>NONOPERATING REVENUES (EXPENSES)</b>									
Property taxes	-	-	-	-	-	-	-	160,911	160,911
Intergovernmental revenues	-	4,840	12,945	9,468	9,975	-	11,316	-	48,544
Investment earnings	-	-	5	4	7	-	7	-	23
Interest expense	-	(77,594)	-	(6,597)	-	-	(22,762)	-	(106,953)
Finance charges	-	(1,030)	-	-	-	-	-	-	(1,030)
Amortization of debt (discount) or premium	-	(1,215)	-	-	-	-	-	-	(1,215)
Rebates	-	25,842	-	-	-	-	-	-	25,842
Total nonoperating revenues (expenses)	-	<u>(49,157)</u>	<u>12,950</u>	<u>2,875</u>	<u>9,982</u>	-	<u>(11,439)</u>	<u>160,911</u>	<u>126,122</u>
Income (loss) before transfers	94,508	12,085	81,024	(35,868)	51,289	149,253	(18,200)	34,058	368,149
Transfers in	-	-	-	20,628	572	-	516	-	21,716
Transfers out	-	-	-	-	-	(20,000)	-	-	(20,000)
<b>CHANGE IN NET POSITION</b>	94,508	12,085	81,024	(15,240)	51,861	129,253	(17,684)	34,058	369,865
<b>NET POSITION, BEGINNING</b>	2,138,574	1,795,278	178,546	113,490	245,577	190,980	307,059	814,366	5,783,870
<b>NET POSITION, ENDING</b>	<u>\$ 2,233,082</u>	<u>\$ 1,807,363</u>	<u>\$ 259,570</u>	<u>\$ 98,250</u>	<u>\$ 297,438</u>	<u>\$ 320,233</u>	<u>\$ 289,375</u>	<u>\$ 848,424</u>	<u>\$ 6,153,735</u>

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

Year Ended December 31, 2019

	Robert G. Carroll Heights Apartments	Hillview Terrace	Neshonoc Manor	Regent Manor	Maplewood CBRF	Ravenwood Nursing Home	Monarch Manor	Household Hazardous Materials	Total Nonmajor Enterprise Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>									
Receipts from customers and users	\$ 388,380	\$ 948,740	\$ 988,202	\$ 469,791	\$ 884,246	\$ 1,498,353	\$ 591,741	\$ 116,303	\$ 5,885,756
Receipts from interfund services provided	-	-	-	-	-	-	-	11,462	11,462
Receipts from cash contributions	-	-	-	-	-	-	-	319	319
Receipts from intergovernmental grants and fees	-	-	-	-	-	-	-	264,872	264,872
Payments to suppliers and providers	(83,259)	(91,282)	(295,029)	(34,743)	(282,061)	(344,181)	(52,209)	(201,014)	(1,383,778)
Payments to employees for salaries and benefits	(121,565)	(510,874)	(562,756)	(429,575)	(487,765)	(896,382)	(487,980)	(239,627)	(3,736,524)
Payments for interfund services used	(26,912)	(152,849)	(27,821)	(11,063)	(30,807)	(13,836)	(9,641)	(34,946)	(307,875)
Net cash provided by (used for) operating activities	156,644	193,735	102,596	(5,590)	83,613	243,954	41,911	(82,631)	734,232
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>									
Transfers to other funds	-	-	-	-	-	(20,000)	-	-	(20,000)
Transfers from other funds	-	-	-	20,628	572	-	516	-	21,716
Federal and state aids received	-	4,840	12,945	9,468	9,975	-	11,316	-	48,544
Receipts from property taxes	-	-	-	-	-	-	-	160,911	160,911
Net cash provided by (used for) non-capital financing activities	-	4,840	12,945	30,096	10,547	(20,000)	11,832	160,911	211,171
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>									
Acquisition and construction of capital assets	(12,580)	-	(7,132)	(1,701)	(9,731)	(5,083)	(2,030)	(13,555)	(51,812)
Rebates	-	25,842	-	-	-	-	-	-	25,842
Payment on advance from other funds	-	(1,030)	-	(13,201)	-	-	(32,914)	-	(46,115)
Payments for finance charges	-	(115,000)	-	-	-	-	-	-	(115,000)
Principal paid on long-term debt	-	(78,715)	-	(6,597)	-	-	(22,762)	-	(108,074)
Interest paid	(12,580)	(168,903)	(7,132)	(21,499)	(9,731)	(5,083)	(57,706)	(13,555)	(296,189)
Net cash used for capital and related financing activities	-	-	-	-	-	-	-	-	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
Interest on investments	-	-	5	4	7	-	7	-	23
Net cash provided by investing activities	-	-	5	4	7	-	7	-	23
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	144,064	29,672	108,414	3,011	84,436	218,871	(3,956)	64,725	649,237
<b>CASH AND CASH EQUIVALENTS, BEGINNING</b>	1,910,873	812,200	88,167	15,925	115,144	15,094	62,813	290,067	3,310,883
<b>CASH AND CASH EQUIVALENTS, ENDING</b>	\$ 2,054,937	\$ 841,872	\$ 196,581	\$ 18,936	\$ 199,580	\$ 234,565	\$ 58,857	\$ 354,792	\$ 3,960,120

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

Year Ended December 31, 2019

Robert G. Carroll Heights Apartments	Hillview Terrace	Neshonoc Manor	Regent Manor	Maplewood CBRF	Ravenwood Nursing Home	Monarch Manor	Household Hazardous Materials	Total Nonmajor Enterprise Funds
\$ 94,508	\$ 61,242	\$ 68,074	\$ (38,743)	\$ 41,307	\$ 149,253	\$ (6,761)	\$ (126,853)	\$ 242,027
46,372	85,156	15,769	12,196	13,979	5,073	36,484	28,249	243,278
1,626	11,651	(4,285)	5,583	(8,084)	50,482	(2,052)	410	55,331
2,629	1,662	154	(135)	68	-	3	260	4,641
6,272	30,210	20,405	10,076	16,880	31,209	13,973	17,527	146,552
4,927	6,325	691	(185)	692	2,481	(547)	1,258	15,642
-	-	-	5,550	17,913	-	-	-	23,463
(564)	(2,945)	-	-	-	-	-	(1,087)	(4,596)
874	434	1,788	68	858	5,456	811	(2,395)	7,894
62,136	132,493	34,522	33,153	42,306	94,701	48,672	44,222	492,205
\$ 156,644	\$ 193,735	\$ 102,596	\$ (5,590)	\$ 83,613	\$ 243,954	\$ 41,911	\$ (82,631)	\$ 734,232

**Net cash provided by (used for) operating activities**

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

Neshonoc Manor, Regent Manor, Maplewood CBRF, and Ravenwood Nursing Home funds all acquired capital assets during 2019 through accounts payable. \$1,600, \$2,000, \$1,600, and \$1,600, respectively, of capital asset purchases remained in the respective funds' outstanding accounts payable balances at year-end.  
Household Hazardous Materials fund also acquired capital assets during 2019 through accounts payable. \$12,351 of capital asset purchases remained in the outstanding accounts payable balance at year-end.

**RECONCILIATION OF CASH AND CASH EQUIVALENTS  
PER COMBINED STATEMENT OF CASH FLOWS**

**TO STATEMENT OF NET POSITION**

Unrestricted, January 1, 2019	\$ 1,910,873	\$ 812,200	\$ 87,349	\$ 13,389	\$ 114,697	\$ 14,432	\$ 290,067	\$ 3,301,129
Restricted, January 1, 2019	-	-	818	2,536	447	1,262	-	9,754
Total	1,910,873	812,200	88,167	15,925	115,144	15,694	290,067	3,310,883
Net increase (decrease) in cash and cash equivalents	144,064	29,672	108,414	3,011	84,436	218,871	64,725	649,237
Total	\$ 2,054,937	\$ 841,872	\$ 196,581	\$ 18,936	\$ 199,580	\$ 234,565	\$ 354,792	\$ 3,960,120
Unrestricted, December 31, 2019	\$ 2,054,937	\$ 841,872	\$ 195,992	\$ 16,448	\$ 199,152	\$ 233,117	\$ 354,792	\$ 3,951,158
Restricted, December 31, 2019	-	-	589	2,488	428	1,448	-	8,962
Total	\$ 2,054,937	\$ 841,872	\$ 196,581	\$ 18,936	\$ 199,580	\$ 234,565	\$ 354,792	\$ 3,960,120

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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, 2019

	County Highway	Workers Compensation Self Insurance	Health Self Insurance	Liability Self Insurance	Total Internal Service Funds
<b>ASSETS</b>					
Current Assets					
Cash and cash equivalents	\$ 3,156,575	\$ 710,533	\$ 13,196,759	\$ 299,430	\$ 17,363,297
Restricted investments:					
Retention deposit in WMMIC	-	-	-	298,444	298,444
Receivables (net of allowance for uncollectibles)	5,198,847	5,601	299,473	38,362	5,542,283
Due from other funds	-	203,105	-	-	203,105
Inventories and prepayments	1,286,153	93,093	-	-	1,379,246
Total current assets	<u>9,641,575</u>	<u>1,012,332</u>	<u>13,496,232</u>	<u>636,236</u>	<u>24,786,375</u>
Noncurrent Assets					
Other assets	28,028	-	-	-	28,028
Investment in WMMIC	-	-	-	685,036	685,036
Capital Assets:					
Land	445,024	-	-	-	445,024
Land improvements	1,249,897	-	-	-	1,249,897
Buildings	5,199,849	-	-	-	5,199,849
Machinery and equipment	16,686,008	-	-	-	16,686,008
Infrastructure	116,518,771	-	-	-	116,518,771
Intangibles	3,369,822	-	-	-	3,369,822
Construction in progress	1,954,027	-	-	-	1,954,027
Less accumulated depreciation	(69,870,840)	-	-	-	(69,870,840)
Total capital assets - net	<u>75,552,558</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>75,552,558</u>
Total noncurrent assets	<u>75,580,586</u>	<u>-</u>	<u>-</u>	<u>685,036</u>	<u>76,265,622</u>
Total Assets	<u>85,222,161</u>	<u>1,012,332</u>	<u>13,496,232</u>	<u>1,321,272</u>	<u>101,051,997</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Pension	2,122,779	-	-	-	2,122,779
Post employment benefits	-	-	233,437	-	233,437
Total Deferred Outflows of Resources	<u>2,122,779</u>	<u>-</u>	<u>233,437</u>	<u>-</u>	<u>2,356,216</u>
<b>LIABILITIES</b>					
Current liabilities					
Accounts payable and other current liabilities	522,398	-	55,726	-	578,124
Claims payable	-	208,706	1,133,062	937,015	2,278,783
Due to other funds	13,267	-	-	-	13,267
Compensated absences	229,551	-	-	-	229,551
Total current liabilities	<u>765,216</u>	<u>208,706</u>	<u>1,188,788</u>	<u>937,015</u>	<u>3,099,725</u>
Noncurrent liabilities					
Other post employment benefit liability	-	-	4,468,436	-	4,468,436
Net pension liability	788,005	-	-	-	788,005
Total noncurrent liabilities	<u>788,005</u>	<u>-</u>	<u>4,468,436</u>	<u>-</u>	<u>5,256,441</u>
Total Liabilities	<u>1,553,221</u>	<u>208,706</u>	<u>5,657,224</u>	<u>937,015</u>	<u>8,356,166</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Subsequent year property tax levy	3,569,154	-	-	-	3,569,154
Pension	1,049,639	-	-	-	1,049,639
Post employment benefits	-	-	135,925	-	135,925
Total Deferred Inflows of Resources	<u>4,618,793</u>	<u>-</u>	<u>135,925</u>	<u>-</u>	<u>4,754,718</u>
<b>NET POSITION</b>					
Net investment in capital assets	75,475,738	-	-	-	75,475,738
Unrestricted	5,697,188	803,626	7,936,520	384,257	14,821,591
Total Net Position	<u>\$ 81,172,926</u>	<u>\$ 803,626</u>	<u>\$ 7,936,520</u>	<u>\$ 384,257</u>	<u>\$ 90,297,329</u>

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

**Year Ended December 31, 2019**

	<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	\$ 3,907,638	\$ -	\$ 2,054,316	\$ -	\$ 5,961,954
Interdepartmental revenues	-	436,308	14,175,823	292,496	14,904,627
Miscellaneous revenues	25,549	-	-	38,362	63,911
Total operating revenues	<u>3,933,187</u>	<u>436,308</u>	<u>16,230,139</u>	<u>330,858</u>	<u>20,930,492</u>
<b>OPERATING EXPENSES</b>					
Construction and maintenance	7,824,714	-	-	-	7,824,714
General and administrative services	1,058,381	177,937	1,648,860	293,248	3,178,426
Post employment benefit	-	-	462,133	-	462,133
Claims	-	258,371	11,938,832	60,919	12,258,122
Depreciation	3,648,979	-	-	-	3,648,979
Total operating expenses	<u>12,532,074</u>	<u>436,308</u>	<u>14,049,825</u>	<u>354,167</u>	<u>27,372,374</u>
Operating income (loss)	<u>(8,598,887)</u>	<u>-</u>	<u>2,180,314</u>	<u>(23,309)</u>	<u>(6,441,882)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Property taxes	3,569,154	-	-	-	3,569,154
Intergovernmental revenues	1,992,597	-	-	-	1,992,597
Investment earnings	-	-	218,870	6,142	225,012
Contribution to other government	(48,389)	-	-	-	(48,389)
Gain (loss) on disposal of property and equipment	(21,054)	-	-	-	(21,054)
Total nonoperating revenues (expenses)	<u>5,492,308</u>	<u>-</u>	<u>218,870</u>	<u>6,142</u>	<u>5,717,320</u>
Income (loss) before transfers and contributions	<u>(3,106,579)</u>	<u>-</u>	<u>2,399,184</u>	<u>(17,167)</u>	<u>(724,562)</u>
Transfers in	2,709,490	-	-	-	2,709,490
Capital contributions	1,873,040	-	-	-	1,873,040
<b>CHANGE IN NET POSITION</b>	<u>1,475,951</u>	<u>-</u>	<u>2,399,184</u>	<u>(17,167)</u>	<u>3,857,968</u>
<b>NET POSITION, BEGINNING</b>	<u>79,696,975</u>	<u>803,626</u>	<u>5,537,336</u>	<u>401,424</u>	<u>86,439,361</u>
<b>NET POSITION, ENDING</b>	<u>\$ 81,172,926</u>	<u>\$ 803,626</u>	<u>\$ 7,936,520</u>	<u>\$ 384,257</u>	<u>\$ 90,297,329</u>

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

Year Ended December 31, 2019

	Workers					Total Internal Service Funds
	County Highway	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	\$ 3,642,645	\$ -	\$ 2,054,316	\$ -	\$ -	\$ 5,696,961
Receipts from interfund services provided	-	493,470	14,175,823	292,496	-	14,961,789
Other operating cash receipts	25,549	-	-	36,429	-	61,978
Payments to suppliers and providers	(3,829,300)	(584,408)	(13,623,922)	(306,120)	-	(18,343,750)
Payments to employees for salaries and benefits	(4,714,878)	-	-	-	-	(4,714,878)
Payments for interfund services used	(466,801)	-	-	-	-	(466,801)
Net cash provided by (used for) operating activities	<u>(5,342,785)</u>	<u>(90,938)</u>	<u>2,606,217</u>	<u>22,805</u>	<u>(2,804,701)</u>	<u>(2,804,701)</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>						
Federal and state aid received	1,992,597	-	-	-	-	1,992,597
Receipts from property taxes	3,569,154	-	-	-	-	3,569,154
Net cash provided by non-capital financing activities	<u>5,561,751</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,561,751</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>						
Acquisition and construction of capital assets	(6,198,270)	-	-	-	-	(6,198,270)
Contribution to other government	(2,965)	-	-	-	-	(2,965)
Transfers from other funds	2,709,490	-	-	-	-	2,709,490
Proceeds from sales of capital assets	137,500	-	-	-	-	137,500
Proceeds from capital contributions	1,873,040	-	-	-	-	1,873,040
Net cash used for capital and related financing activities	<u>(1,481,205)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,481,205)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Interest on investments	-	-	218,870	6,142	-	225,012
Net cash provided by investing activities	<u>-</u>	<u>-</u>	<u>218,870</u>	<u>6,142</u>	<u>-</u>	<u>225,012</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<u>(1,262,239)</u>	<u>(90,938)</u>	<u>2,825,087</u>	<u>28,947</u>	<u>1,500,857</u>	<u>1,500,857</u>
<b>CASH AND CASH EQUIVALENTS, BEGINNING</b>	<u>4,418,814</u>	<u>801,471</u>	<u>10,371,672</u>	<u>270,483</u>	<u>15,862,440</u>	<u>15,862,440</u>
<b>CASH AND CASH EQUIVALENTS, ENDING</b>	<u>\$ 3,156,575</u>	<u>\$ 710,533</u>	<u>\$ 13,196,759</u>	<u>\$ 299,430</u>	<u>\$ 17,363,297</u>	<u>\$ 17,363,297</u>

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

Year Ended December 31, 2019

	Workers					Total Internal Service Funds
	County Highway	Compensation Self Insurance	Health Self Insurance	Liability Self Insurance		
Operating income (loss)	\$ (8,598,887)	\$ -	\$ 2,180,314	\$ (23,309)	\$ (6,441,882)	
<b>Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:</b>						
Depreciation expense	3,648,979	-	-	-	3,648,979	
(Increase) Decrease receivables	(264,993)	(3,754)	170,420	(1,933)	(100,260)	
(Increase) Decrease due from other funds	-	60,916	-	-	60,916	
(Increase) Decrease inventories and prepayments	(108,493)	(90,938)	-	-	(199,431)	
(Increase) Decrease other assets	(28,028)	-	-	-	(28,028)	
(Increase) Decrease retention deposit	-	-	-	416	416	
(Increase) Decrease pension related amounts	248,756	-	-	-	248,756	
Increase (Decrease) accounts payable and other current liabilities	15,770	-	16,877	-	32,647	
Increase (Decrease) claims payable	-	(57,162)	9,910	47,631	379	
Increase (Decrease) due to other funds	12,929	-	-	-	12,929	
Increase (Decrease) other liabilities	(270,284)	-	-	-	(270,284)	
Increase (Decrease) compensated absences	1,466	-	-	-	1,466	
Increase (Decrease) other post employment benefit related amounts	-	-	228,696	-	228,696	
Total adjustments	<u>3,256,102</u>	<u>(90,938)</u>	<u>425,903</u>	<u>46,114</u>	<u>3,637,181</u>	
<b>NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES</b>	<b>\$ (5,342,785)</b>	<b>\$ (90,938)</b>	<b>\$ 2,606,217</b>	<b>\$ 22,805</b>	<b>\$ (2,804,701)</b>	

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

County Highway acquired capital assets during 2019 through accounts payable. \$76,820 of capital asset purchases remained in the outstanding accounts payable balance at year-end.

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## ***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.

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

**DECEMBER 31, 2019**

	<u>Circuit Court</u>	<u>Inmate and Representative Payee</u>	<u>Metro Enforcement Group</u>	<u>Total Custodial Funds</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 903,240	\$ 31,906	\$ 103,988	\$ 1,039,134
Receivables	-	-	3,404	3,404
Total Assets	<u>903,240</u>	<u>31,906</u>	<u>107,392</u>	<u>1,042,538</u>
<b>LIABILITIES</b>				
Accounts payable and other current liabilities	<u>903,240</u>	<u>31,906</u>	<u>23,201</u>	<u>958,347</u>
Total Liabilities	<u>903,240</u>	<u>31,906</u>	<u>23,201</u>	<u>958,347</u>
<b>NET POSITION</b>				
Restricted for other governments or organizations	-	-	84,191	84,191
Total Net Position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 84,191</u>	<u>\$ 84,191</u>

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

**YEAR ENDED DECEMBER 31, 2019**

	<u>Circuit Court</u>	<u>Inmate and Representative Payee</u>	<u>Metro Enforcement Group</u>	<u>Total Custodial Funds</u>
<b>ADDITIONS</b>				
Federal and State aid	\$ -	\$ -	\$ 61,369	\$ 61,369
Intergovernmental revenue	-	-	16,005	16,005
Fine and forfeiture collections	3,993,707	-	-	3,993,707
Contributions:				
Inmate funds	-	365,363	-	365,363
Donations	-	-	1,000	1,000
Interest	448	-	-	448
Miscellaneous	-	-	121,561	121,561
Total Additions	<u>3,994,155</u>	<u>365,363</u>	<u>199,935</u>	<u>4,559,453</u>
<b>DEDUCTIONS</b>				
Salary and fringe payments to employees	-	-	64,085	64,085
Payments of funds to other governments	-	-	43,438	43,438
Purchase of materials and supplies	-	-	6,405	6,405
Administrative expenses	-	-	1,816	1,816
Remittance of fines and forfeitures	3,994,155	-	-	3,994,155
Distribution of inmate funds	-	365,363	-	365,363
Total Deductions	<u>3,994,155</u>	<u>365,363</u>	<u>115,744</u>	<u>4,475,262</u>
<b>CHANGE IN FIDUCIARY NET POSITION</b>	-	-	84,191	84,191
<b>NET POSITION, BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET POSITION, END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 84,191</u>	<u>\$ 84,191</u>

# STATISTICAL SECTION

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

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

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

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

	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Governmental activities</b>										
Net investment in capital assets	\$ 81,880,676	\$ 81,746,390	\$ 85,608,357	\$ 84,758,287	\$ 87,083,222	\$ 83,871,162	\$ 82,884,779	\$ 84,270,778	\$ 86,110,257	\$ 88,984,413
Restricted	1,824,691	7,453,460	5,332,845	12,315,884	5,286,345	14,500,096	8,373,753	8,763,343	18,883,813	12,435,462
Unrestricted	40,709,301	42,563,764	40,900,277	29,975,895	32,214,430	39,575,461	48,937,809	44,645,507	39,193,828	50,513,221
Total governmental activities net position	\$ 124,414,668	\$ 131,763,614	\$ 131,841,479	\$ 127,050,066	\$ 124,583,997	\$ 137,946,719	\$ 140,196,341	\$ 137,679,628	\$ 144,187,898	\$ 151,933,096
<b>Business-type activities</b>										
Net investment in capital assets	\$ 6,029,685	\$ 8,804,778	\$ 8,722,347	\$ 8,655,609	\$ 10,175,758	\$ 12,211,780	\$ 10,600,932	\$ 11,935,162	\$ 13,492,863	\$ 13,066,582
Restricted	-	-	-	-	-	1,713,201	-	1,359,646	2,771,263	96,785
Unrestricted	14,692,370	13,568,236	15,570,477	15,286,663	11,984,666	11,705,372	13,701,497	11,832,919	12,011,128	16,932,564
Total business-type activities net position	\$ 20,722,055	\$ 22,373,014	\$ 24,292,824	\$ 23,942,272	\$ 22,160,424	\$ 25,630,353	\$ 24,302,429	\$ 25,127,727	\$ 28,275,254	\$ 30,095,931
<b>Primary government</b>										
Net investment in capital assets	\$ 87,910,361	\$ 90,551,168	\$ 94,330,704	\$ 93,413,896	\$ 97,258,980	\$ 96,082,942	\$ 93,485,711	\$ 96,205,940	\$ 99,603,120	\$ 102,050,995
Restricted	1,824,691	7,453,460	5,332,845	12,315,884	5,286,345	16,213,297	8,373,753	10,122,989	21,655,076	12,532,247
Unrestricted	55,401,671	56,132,000	56,470,754	45,262,558	44,199,096	51,280,833	62,639,306	56,478,426	51,204,956	67,445,785
Total primary government net position	\$ 145,136,723	\$ 154,136,628	\$ 156,134,303	\$ 150,992,338	\$ 146,744,421	\$ 163,577,072	\$ 164,498,770	\$ 162,807,355	\$ 172,463,152	\$ 182,029,027

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

	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Expenses</b>										
Governmental activities:										
General government	\$ 9,835,485	\$ 9,974,387	\$ 9,651,740	\$ 10,885,928	\$ 9,849,340	\$ 12,128,660	\$ 10,481,817	\$ 10,503,901	\$ 11,324,080	\$ 9,757,576
Public safety	16,642,463	17,186,169	16,669,785	18,032,416	17,914,983	18,439,173	19,025,286	18,921,591	19,266,507	19,367,187
Public works	9,557,992	9,733,839	10,449,803	10,816,398	9,886,390	11,043,214	12,502,920	12,354,525	11,318,173	12,377,088
Health and human services	39,559,603	39,496,164	41,763,281	44,556,751	45,248,349	49,003,479	53,200,997	53,978,318	51,053,092	56,216,069
Culture, recreation and education	2,996,240	3,047,468	2,928,389	3,305,864	3,078,594	3,177,994	3,293,508	3,456,445	3,357,778	3,692,275
Conservation and development	1,976,752	2,465,608	2,804,398	2,392,412	3,211,218	3,600,824	3,281,411	4,062,696	3,289,331	3,061,333
Interest on long-term debt	1,779,391	1,660,047	1,410,577	1,375,928	1,369,057	1,416,671	1,953,112	2,062,260	1,623,021	1,561,757
Total governmental activities expenses	82,347,926	83,553,682	85,677,973	91,365,697	90,557,931	98,810,015	103,739,051	106,229,736	101,231,982	106,033,285
Business-type activities:										
Hillview Health Care Center	14,483,899	15,438,076	15,642,746	16,346,777	16,423,463	16,803,148	16,971,628	16,081,900	13,947,038	13,308,374
Lakeview Nursing Home Facility	280,470	291,228	361,846	313,295	290,046	392,250	522,348	1,486,751	1,093,519	1,096,852
Solid Waste	10,034,829	9,513,211	8,855,268	11,361,672	11,913,288	11,472,378	12,028,325	9,813,787	10,169,621	12,175,043
Non-major enterprise funds	2,706,496	2,495,284	3,414,201	3,740,337	4,661,775	4,250,541	4,460,669	6,195,483	5,717,912	5,842,446
Total business-type activities expenses	27,505,694	27,737,799	28,274,061	31,762,081	33,288,572	32,918,317	33,982,970	33,577,921	30,928,090	32,422,715
Total primary government expenses	\$ 109,853,620	\$ 111,291,481	\$ 113,952,034	\$ 123,127,778	\$ 123,846,503	\$ 131,728,332	\$ 137,722,021	\$ 139,807,657	\$ 132,160,072	\$ 138,456,000
<b>Program Revenues</b>										
Governmental activities:										
Charges for services:										
General government	\$ 2,755,922	\$ 2,572,829	\$ 2,687,474	\$ 3,291,819	\$ 1,995,715	\$ 1,932,236	\$ 2,051,535	\$ 2,039,105	\$ 1,894,811	\$ 2,076,107
Public safety	779,273	1,191,039	1,252,120	1,074,982	960,097	1,326,215	1,141,971	880,723	1,616,855	1,759,902
Public works	3,428,881	4,739,044	3,548,058	3,791,226	3,478,998	3,571,144	3,742,283	3,791,839	3,723,054	3,933,187
Health and human services	4,270,618	3,974,552	3,966,892	3,918,816	2,899,079	2,844,188	5,056,124	5,265,628	15,129,335	15,537,938
Culture, recreation and education	380,857	554,089	442,700	540,203	565,323	648,918	700,685	705,194	733,389	759,970
Conservation and development	453,703	471,519	577,834	478,667	750,254	934,738	572,793	489,416	492,427	635,109
Operating grants and contributions	24,898,042	31,121,706	27,916,727	27,572,884	33,011,418	36,938,214	41,970,637	36,494,901	31,861,104	32,087,007
Capital grants and contributions	105,669	-	-	599,026	526,350	926,473	912,385	2,288,401	-	2,095,858
Total governmental activities program revenues	37,072,965	44,624,778	40,391,805	41,267,623	44,187,234	49,122,126	56,148,413	51,955,207	55,450,975	58,885,078
Business-type activities:										
Charges for services:										
Hillview Health Care Center	14,742,687	14,443,750	14,753,016	14,471,625	15,256,809	14,686,798	13,495,010	13,076,605	11,446,011	10,679,766
Lakeview Nursing Home Facility	280,470	291,228	300,746	299,923	290,123	280,349	339,414	1,280,935	1,280,480	1,280,128
Solid Waste	9,316,220	10,320,046	10,006,216	11,343,402	10,520,812	11,827,358	12,522,992	12,346,854	11,987,954	12,660,093
Non-major enterprise funds	2,800,787	2,543,992	3,496,305	3,847,596	3,990,813	4,233,128	4,383,355	5,604,853	5,806,172	6,109,667
Operating grants and contributions	-	1,215,249	1,451,128	1,216,899	1,281,998	1,738,358	1,659,439	1,787,887	3,195,885	2,756,871
Capital grants and contributions	110,070	5,873	-	-	-	69,820	-	-	-	-
Total business-type activities program revenues	27,250,234	28,820,138	30,007,411	31,179,445	31,340,555	32,765,991	32,470,030	34,097,134	33,716,502	33,486,525
Total primary government program revenues	\$ 64,323,199	\$ 73,444,916	\$ 70,399,216	\$ 72,447,068	\$ 75,527,789	\$ 81,888,117	\$ 88,618,443	\$ 86,052,341	\$ 89,167,477	\$ 92,371,603
<b>Net (Expense)/Revenue</b>										
Governmental activities	\$ (45,274,961)	\$ (38,928,904)	\$ (45,286,168)	\$ (50,098,074)	\$ (46,370,697)	\$ (49,687,889)	\$ (47,590,638)	\$ (54,274,529)	\$ (45,781,007)	\$ (47,148,207)
Business-type activities	(255,460)	1,082,339	1,733,350	(582,636)	(1,948,017)	(152,326)	(1,512,940)	519,213	2,788,412	1,063,810
Total primary government net expense	\$ (45,530,421)	\$ (37,846,565)	\$ (43,552,818)	\$ (50,680,710)	\$ (48,318,714)	\$ (49,840,215)	\$ (49,103,578)	\$ (53,755,316)	\$ (42,992,595)	\$ (46,084,397)

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

	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>General Revenues and other changes in Net Position</b>										
Governmental activities:										
Taxes										
Property taxes	\$ 28,439,025	\$ 29,304,986	\$ 29,306,432	\$ 29,724,209	\$ 30,830,842	\$ 31,445,155	\$ 32,560,874	\$ 33,500,501	\$ 34,171,629	\$ 34,723,713
Sales taxes	9,749,517	10,201,912	10,292,560	10,561,246	11,423,778	11,814,918	12,044,352	12,447,360	12,927,849	13,183,916
Other taxes	8,912	6,522	5,780	28,541	7,382	20,691	14,473	23,137	53,290	202,038
Unrestricted grants and contributions	5,278,079	5,218,824	4,202,354	4,220,936	4,237,750	4,256,166	4,259,677	4,227,260	4,236,691	4,628,167
Investment earnings and interest on delinquent taxes	1,750,332	1,423,356	1,463,930	871,715	1,290,588	2,358,456	723,893	1,348,982	1,608,276	2,264,216
Gain on disposal of capital assets	-	-	-	-	614,288	737,767	210,474	292,726	1,274,213	91,997
Transfers	108,354	122,250	92,977	(99,986)	-	15,700	26,517	(82,150)	(30,948)	(200,642)
Total governmental activities	45,334,219	46,277,850	45,364,033	45,306,661	48,404,628	50,648,853	49,840,260	51,757,816	54,241,000	54,893,405
Business-type activities:										
Property taxes	507,007	181,593	182,913	115,000	115,577	131,700	116,100	146,363	154,050	160,911
Interest income	277,481	215,054	96,524	17,098	50,592	34,911	94,855	75,225	165,192	390,274
Gains on disposal of capital assets	-	294,223	-	-	-	31,138	578	2,347	8,925	5,040
Transfers	(108,354)	(122,250)	(92,977)	99,986	-	(15,700)	(26,517)	82,150	30,948	200,642
Total business-type activities	676,134	568,620	186,460	232,084	166,169	182,049	185,016	306,085	359,115	756,867
Total primary government	\$ 46,010,353	\$ 46,846,470	\$ 45,550,493	\$ 45,538,745	\$ 48,570,797	\$ 50,830,902	\$ 50,025,276	\$ 52,063,901	\$ 54,600,115	\$ 55,650,272
<b>Change in Net Position</b>										
Governmental activities	\$ 59,258	\$ 7,348,946	\$ 77,865	\$ (4,791,413)	\$ 2,033,931	\$ 960,964	\$ 2,249,622	\$ (2,516,713)	\$ 8,459,993	\$ 7,745,198
Business-type activities	420,674	1,650,959	1,919,810	(350,552)	(1,781,848)	29,723	(1,327,924)	825,298	3,147,527	1,820,677
Total primary government	\$ 479,932	\$ 8,999,905	\$ 1,997,675	\$ (5,141,965)	\$ 252,083	\$ 990,687	\$ 921,698	\$ (1,691,415)	\$ 11,607,520	\$ 9,565,875

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

	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>General Fund</b>										
Nonspendable	\$ 4,249,241	\$ 4,996,385	\$ 4,910,575	\$ 5,784,142	\$ 5,813,469	\$ 5,376,552	\$ 4,092,826	\$ 4,173,944	\$ 4,195,465	\$ 3,431,287
Restricted	2,465,632	3,018,186	3,355,024	4,134,711	1,209,450	712,343	587,052	882,076	736,661	688,104
Committed	2,562,774	1,793,893	1,479,522	1,218,341	1,226,997	1,931,287	1,953,888	974,507	2,149,654	1,860,494
Assigned	2,654,234	2,424,319	2,820,609	2,190,407	1,776,546	4,151,308	6,162,676	5,006,726	4,836,213	5,355,894
Unassigned	13,870,905	14,120,359	14,722,638	13,569,192	18,010,105	19,079,125	19,535,110	19,909,765	20,710,833	23,529,956
<b>Total general fund</b>	<b>\$ 25,802,786</b>	<b>\$ 26,353,142</b>	<b>\$ 27,288,368</b>	<b>\$ 26,896,793</b>	<b>\$ 28,036,567</b>	<b>\$ 31,250,615</b>	<b>\$ 32,331,552</b>	<b>\$ 30,947,018</b>	<b>\$ 32,628,826</b>	<b>\$ 34,865,735</b>
<b>All other Governmental Funds</b>										
Nonspendable	\$ 6,281	\$ 10,297	\$ 13,430	\$ 11,473	\$ 11,922	\$ 68,138	\$ 125,512	\$ 144,424	\$ 82,855	\$ 68,723
Restricted	13,299,141	5,574,947	3,039,343	3,636,198	3,763,354	8,182,952	18,561,709	4,296,798	4,981,960	4,859,426
Committed	1,263,432	574,910	574,910	574,910	574,910	-	-	1,870,452	6,111,127	7,991,515
Assigned	8,087,847	9,274,083	8,842,917	7,326,174	6,474,822	4,818,074	4,711,576	1,290,227	209,277	672,121
Unassigned (deficit)	-	-	-	-	-	-	-	(40,642)	-	-
<b>Total all other governmental funds</b>	<b>\$ 22,656,701</b>	<b>\$ 15,434,237</b>	<b>\$ 12,470,600</b>	<b>\$ 11,548,755</b>	<b>\$ 10,825,008</b>	<b>\$ 13,069,164</b>	<b>\$ 23,398,797</b>	<b>\$ 7,561,259</b>	<b>\$ 11,385,219</b>	<b>\$ 13,591,785</b>

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

	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Revenues</b>										
Taxes	\$ 36,456,786	\$ 37,858,335	\$ 38,244,356	\$ 38,425,535	\$ 40,330,130	\$ 41,295,362	\$ 42,319,874	\$ 43,220,862	\$ 44,516,441	\$ 45,349,766
Intergovernmental revenues	28,917,509	34,576,650	29,986,312	30,195,013	35,142,848	40,153,070	39,951,912	39,041,210	32,712,538	33,223,690
Interdepartmental revenues	544,181	542,618	525,956	536,443	1,160	2,289	-	-	-	-
Licenses and permits	1,012,137	1,051,839	1,043,874	1,821,883	1,309,134	912,751	950,092	1,003,669	979,748	1,041,059
Fines, forfeits and penalties	451,376	418,465	425,593	387,206	395,808	374,901	357,711	368,448	340,756	352,293
Public charges for services	6,252,009	6,143,915	6,089,808	5,783,557	4,857,588	5,343,875	4,707,407	4,642,138	15,006,100	15,874,908
Intergovernmental charges for services	1,088,445	1,210,939	1,325,834	1,336,882	1,486,690	1,595,980	3,537,505	3,653,109	4,102,688	5,696,889
Miscellaneous revenues	1,476,894	1,504,079	2,001,333	954,559	1,626,198	1,106,808	1,985,470	2,378,176	2,172,325	3,123,600
<b>Total revenues</b>	<b>76,199,337</b>	<b>83,306,840</b>	<b>79,643,066</b>	<b>79,441,078</b>	<b>85,149,556</b>	<b>90,785,036</b>	<b>93,809,971</b>	<b>94,307,612</b>	<b>99,830,596</b>	<b>104,662,205</b>
<b>Expenditures</b>										
General government	10,769,516	10,909,942	10,941,712	11,133,385	11,235,079	12,349,685	10,780,323	11,007,894	11,877,554	11,365,502
Public safety	15,611,075	15,781,813	15,302,543	15,811,438	16,332,344	16,536,275	16,637,560	17,249,297	17,568,988	17,247,555
Public works	45,682	35,928	29,350	6,171	41,436	45,895	36,901	59,314	26,360	26,156
Health and human services	39,723,601	39,234,822	41,491,650	42,744,172	44,969,985	48,921,985	51,472,233	51,990,061	50,496,463	54,659,028
Culture, recreation and education	2,985,164	2,969,604	2,918,195	3,066,179	3,033,119	3,068,702	3,084,688	3,273,745	3,101,429	3,381,100
Conservation and development	2,437,518	6,931,787	2,698,132	2,235,775	3,714,552	5,181,666	4,028,249	5,023,122	4,949,617	4,603,779
Miscellaneous	100,283	86,465	79,822	100,714	113,370	74,720	130,075	76,661	47,072	46,598
Debt service:										
Principal	2,181,826	11,009,495	6,892,209	3,734,616	4,205,079	3,636,729	9,273,161	18,085,915	4,686,908	4,955,000
Interest and other charges	1,584,412	1,937,052	1,466,968	1,365,851	1,388,314	1,336,923	1,857,974	2,278,202	1,647,840	1,582,468
Debt issue costs	76,216	2,6760	28,589	36,300	35,131	75,599	328,332	32,712	50,727	54,287
Capital outlay	9,956,167	1,236,266	837,727	1,021,664	1,434,599	8,903,826	15,913,401	2,530,577	1,485,990	2,204,946
<b>Total expenditures</b>	<b>85,471,460</b>	<b>90,159,934</b>	<b>82,686,897</b>	<b>81,256,265</b>	<b>86,503,008</b>	<b>100,132,005</b>	<b>113,542,897</b>	<b>111,607,500</b>	<b>95,938,948</b>	<b>100,126,419</b>
Excess (deficiency) of revenues over (under) expenditures	(9,272,123)	(6,853,094)	(3,043,831)	(1,815,187)	(1,353,452)	(9,346,969)	(19,732,926)	(17,299,888)	3,891,648	4,535,786
<b>Other financing sources (uses)</b>										
Long-term debt issued	8,115,000	1,640,000	2,150,000	5,245,000	3,835,000	13,665,000	13,460,000	2,725,000	2,765,000	2,515,000
Bond premium	80,415	-	71,560	64,373	90,720	1,103,096	1,386,618	265,731	-	221,596
Sale of capital assets	112,912	58,824	57,937	33,144	660,404	2,009,878	367,012	291,312	1,594,341	81,225
Refunding bonds issued	8,050,000	-	-	-	-	-	17,965,000	-	-	-
Transfers in	954,512	1,100,363	1,989,379	1,127,834	736,966	674,596	821,923	886,067	123,600	66,095
Transfers out	(2,568,253)	(2,618,201)	(3,253,456)	(5,968,584)	(3,553,611)	(2,647,397)	(3,059,035)	(4,090,294)	(2,868,821)	(2,976,227)
<b>Total other financing sources (uses)</b>	<b>14,744,586</b>	<b>180,986</b>	<b>1,015,420</b>	<b>501,767</b>	<b>1,769,479</b>	<b>14,805,173</b>	<b>30,941,518</b>	<b>77,816</b>	<b>1,614,120</b>	<b>(92,311)</b>
<b>Net change in fund balances</b>	<b>\$ 5,472,463</b>	<b>\$ (6,672,108)</b>	<b>\$ (2,028,411)</b>	<b>\$ (1,313,420)</b>	<b>\$ 416,027</b>	<b>\$ 5,458,204</b>	<b>\$ 11,208,592</b>	<b>\$ (17,222,072)</b>	<b>\$ 5,505,768</b>	<b>\$ 4,443,475</b>
*Debt service as a percentage of noncapital expenditures	5.00%	14.62%	10.25%	6.34%	6.55%	5.01%	11.39%	18.74%	6.71%	6.63%

\*Note: in this calculation, debt service expenditures include principal and interest and other charges. The percentages for fiscal years 2010-2015 have been recalculated to reflect this change.

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

Fiscal Year	Real Estate (a)						Less: Tax Incremental Districts (TID)	Total (b)	General County Tax Rate (c)
	Residential	Commercial	Manufacturing	Other	Personal Property				
2010	\$ 5,201,512,100	\$ 1,979,243,300	\$ 163,068,500	\$ 297,200,100	\$ 294,431,900	\$ 253,641,400	\$ 7,681,814,500	\$ 3.74	
2011	5,194,328,600	1,943,871,400	163,767,400	281,277,000	295,812,700	249,041,400	7,630,015,700	3.84	
2012	5,234,270,000	2,006,764,000	163,133,200	263,097,200	310,165,300	266,666,900	7,710,762,800	3.87	
2013	5,268,403,600	2,072,499,200	167,168,100	269,370,800	286,299,000	253,974,400	7,809,766,300	3.96	
2014	5,537,725,600	2,128,172,900	161,611,000	280,488,200	320,640,100	314,406,800	8,114,231,000	3.89	
2015	5,708,194,000	2,205,567,400	182,614,300	286,133,300	335,414,400	309,656,100	8,408,267,300	3.88	
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	

SOURCE: Wisconsin Department of Revenue, Bureau of Property Tax

- (a) Due to varying assessment ratios to full market value used in municipalities, all underlying tax districts such as counties are required to use equalized value for levying property taxes. Equalized value, defined by State Statute, is the legal market value determined by the Wisconsin Department of Revenue Bureau of Property Tax.
- (b) Equalized Values are reduced by Tax Increment District value increments for apportioning the County levy.
- (c) Per \$1,000 of equalized value

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

Name of Government	Percentage Applicable to Value in La Crosse County	Fiscal Year									
		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>La Crosse County:</b>											
Operating Levy	100.00%	\$ 3.10	\$ 3.13	\$ 3.14	\$ 3.19	\$ 3.11	\$ 3.05	\$ 3.01	\$ 2.90	\$ 2.81	\$ 2.71
Library & WRLS	100.00%	0.22	0.22	0.22	0.22	0.21	0.21	0.22	0.22	0.22	0.21
Debt Service	100.00%	0.52	0.52	0.52	0.55	0.57	0.62	0.66	0.63	0.64	0.66
<b>Total Direct County Tax Rate</b>		<b>3.84</b>	<b>3.87</b>	<b>3.88</b>	<b>3.96</b>	<b>3.89</b>	<b>3.88</b>	<b>3.89</b>	<b>3.75</b>	<b>3.67</b>	<b>3.58</b>
<b>City:</b>											
La Crosse	100.00%	28.57	29.88	28.38	28.36	29.59	27.82	27.29	26.66	25.09	24.39
Onalaska	100.00%	19.95	21.28	20.55	20.86	21.44	20.94	20.77	20.14	18.93	18.30
<b>Villages:</b>											
Bangor	100.00%	21.32	22.30	21.67	21.68	22.00	20.74	20.34	20.17	18.83	19.06
Holmen	100.00%	20.60	21.96	19.63	19.96	21.23	19.85	19.44	20.05	19.02	19.46
Rockland	100.00%	19.64	20.63	19.47	20.10	20.20	19.01	18.62	18.12	17.31	17.21
West Salem	100.00%	18.59	19.55	18.19	18.27	19.36	18.30	17.92	17.12	16.04	16.34
<b>Towns:</b>											
Bangor	100.00%	18.13	19.22	20.06	18.94	19.17	18.17	17.74	17.03	15.77	15.28
Barre	100.00%	16.15	17.05	17.14	15.73	16.62	15.63	15.40	14.83	13.85	14.08
Burns	100.00%	18.21	19.40	19.93	18.83	18.86	17.77	17.38	16.85	15.84	15.53
Campbell	100.00%	20.62	21.79	21.96	20.02	21.14	19.67	19.24	18.83	17.89	17.29
Farmington	100.00%	17.13	17.74	18.62	17.04	18.17	17.14	17.19	19.96	18.46	18.39
Greenfield	100.00%	18.28	19.20	19.82	18.10	19.42	18.50	18.27	17.64	16.77	16.82
Hamilton	100.00%	17.22	18.16	18.21	16.82	17.67	16.63	16.56	15.77	14.76	15.05
Holland	100.00%	18.41	19.49	18.96	17.38	18.07	16.87	16.72	16.42	15.29	15.57
Medary	100.00%	17.05	18.16	18.31	16.67	17.70	16.56	16.53	15.92	15.07	14.91
Onalaska	100.00%	18.00	19.07	18.74	17.23	17.86	16.81	16.50	16.56	15.50	15.44
Shelby	100.00%	20.86	22.16	22.17	20.39	21.26	19.77	19.43	18.97	18.15	17.75
Washington	100.00%	18.78	19.72	19.92	18.60	19.96	18.38	17.71	17.03	16.08	16.15
<b>School Districts:</b>											
Holmen	100.00%	11.84	11.23	11.40	11.61	11.35	11.23	11.20	10.56	10.56	10.34
Onalaska	100.00%	8.86	9.31	9.60	9.69	10.32	10.55	9.89	9.65	9.12	8.88
West Salem	100.00%	9.70	9.67	9.76	10.20	10.21	10.21	9.42	8.93	8.89	9.55
La Crosse	98.71%	12.26	12.18	12.13	12.89	12.42	12.37	11.91	11.53	11.23	11.02
Bangor	95.48%	10.99	11.36	11.99	11.62	11.59	11.47	10.85	10.41	10.24	10.14
Melrose-Mindoro	47.75%	9.61	10.46	10.46	10.79	10.79	10.79	13.74	12.94	12.94	12.93
Cashton	6.20%	10.59	10.49	10.77	12.25	10.94	10.12	9.56	9.22	10.12	9.36
Westby Area	4.21%	10.58	10.49	10.47	10.86	10.67	10.45	10.21	9.90	9.90	10.68
<b>Technical College:</b>											
Western Technical College	47.73%	2.05	2.09	2.13	2.50	1.59	1.58	1.59	1.53	1.50	1.49

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**

Taxpayer	2019			2010		
	Equalized Value	Rank	Percentage of Total Equalized Value	Equalized Value	Rank	Percentage of Total Equalized Value
Gundersen Lutheran Medical Center/ Gundersen Clinic	\$ 224,688,640	1	2.13%	\$ 193,096,050	1	2.43%
Kwik Trip Stores, Inc.	131,474,580	2	1.25%	57,896,339	3	0.73%
UnitedHealth Group	71,181,100	3	0.67%	-	N/A	0.00%
Mayo Clinic Health System (Franciscan Healthcare)	52,459,450	4	0.50%	39,498,627	5	0.50%
The Trane Company	50,954,200	5	0.48%	40,952,756	4	0.52%
Three Sixty Real Estate	49,089,100	6	0.47%	-	N/A	0.00%
Crown American - Valley View Mall	47,303,200	7	0.45%	60,497,600	2	0.76%
Belle Square LLC	34,781,080	8	0.33%	-	NA	0.00%
Walmart/Sam's Club	33,200,510	9	0.31%	36,372,976	6	0.46%
Menards	26,341,740	10	0.25%	29,033,694	8	0.37%
Riverside Center LLC/Logistics Health	-	N/A	0.00%	32,855,022	7	0.41%
Ace Hardware	-	N/A	0.00%	18,344,492	9	0.23%
Commercial Development Co	-	N/A	0.00%	16,351,100	10	0.21%
Total	\$ 721,473,600		6.84%	\$ 524,898,656		6.62%
Total County Equalized Value	\$ 10,552,445,000			\$ 7,935,455,900		

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		Total Collections to Date	
	Total Tax Roll	Percentage of Levy	Amount	Percentage of Levy
2010	\$ 185,838,113	98.98%	\$ 183,943,972	99.99%
2011	194,889,948	98.84%	192,624,575	99.98%
2012	194,697,016	99.17%	193,072,387	99.97%
2013	198,295,893	99.19%	196,698,428	99.98%
2014	208,260,067	99.35%	206,909,298	99.94%
2015	208,496,752	99.51%	207,480,172	99.94%
2016	211,710,969	99.49%	210,623,205	99.92%
2017	215,821,646	99.46%	214,665,905	99.86%
2018	218,891,315	99.48%	217,762,297	99.78%
2019	222,807,508	99.60%	221,908,926	99.60%
			1,882,012	
			2,225,982	
			1,568,493	
			1,549,592	
			1,221,145	
			899,217	
			925,017	
			844,849	
			644,242	
			N/A	
			\$ 185,825,984	
			194,850,557	
			194,640,880	
			198,248,020	
			208,130,443	
			208,379,389	
			211,548,222	
			215,510,754	
			218,406,539	
			221,908,926	

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.

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

Fiscal Year	Governmental Activities				Business-type Activities				Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation and Refunding Bonds	Wisconsin State Trust Fund Loan	Capital Leases		General Obligation and Refunding Bonds	Revenue Loans	Bond Anticipation Notes				
2010	\$ 39,304,493	\$ 14,246,241	\$ 3,383		\$ 25,754,934	\$ -	\$ -	\$ 79,309,051	1.84%	\$ 691.82	
2011	37,819,044	6,304,350	534		24,239,689	-	-	68,363,617	1.57%	594.89	
2012	33,321,130	6,070,221	-		22,528,024	-	-	61,919,375	1.31%	535.74	
2013	35,064,218	5,824,778	-		20,925,248	-	-	61,814,244	1.27%	533.21	
2014	34,956,666	5,568,290	-		19,251,890	-	-	59,776,846	1.20%	512.05	
2015	46,280,333	5,300,261	-		10,236,677	5,475,000	17,255,000	84,547,271	1.61%	722.29	
2016	74,910,253	-	-		1,777,242	13,295,000	17,255,000	107,237,495	1.99%	908.50	
2017	59,526,458	-	-		19,122,979	12,068,060	-	90,717,497	1.63%	764.42	
2018	57,310,783	-	-		18,945,206	10,849,904	-	87,105,893	1.47%	730.80	
2019	54,782,780	-	-		18,207,432	9,584,698	-	82,574,910	1.39%	691.10	

Note: (a) 2019 percentage calculated using 2018 personal income data, which is the most recent available.

(b) Population and personal income data can be found on page 176.

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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		Less: Amount Available	Net General		Equalized Value	Percent of Debt to Equalized Valuation		Population	Debt Per Capita
	Bonds and Loans			Bonded Debt			Valuation	Capita		
2010	\$ 79,305,668	\$ 10,208,101	\$ 69,097,567	\$ 7,935,455,900	0.87%	114,638	\$ 602.75			
2011	68,363,083	2,212,925	66,150,158	7,879,057,100	0.84%	114,919	575.62			
2012	61,919,375	415,946	61,503,429	7,977,429,700	0.77%	115,577	532.14			
2013	61,814,244	675,656	61,138,588	8,063,740,700	0.76%	115,928	527.38			
2014	59,776,846	-	59,776,846	8,428,637,800	0.71%	116,740	512.05			
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			

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

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

**LA CROSSE COUNTY, WISCONSIN**  
**Ratios of Net General Bonded Debt to Equalized Valuation and Debt Per Capita (Continued)**  
**As of December 31, 2019**

<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	\$ 54,782,780	100.00%	\$ 54,782,780
			<b>\$ 54,782,780</b>
<b>TOTAL DIRECT DEBT</b>			
<b>OVERLAPPING DEBT</b>			
<b>Cities</b>			
La Crosse	74,549,395	100.00%	74,549,395
Onalaska	42,111,463	100.00%	42,111,463
<b>Total All Cities</b>			<b>116,660,858</b>
<b>Villages</b>			
Bangor	1,478,339	100.00%	1,478,339
Holmen	15,499,672	100.00%	15,499,672
Rockland	1,235,769	100.00%	1,235,769
West Salem	1,003,010	100.00%	1,003,010
<b>Total All Villages</b>			<b>19,216,790</b>
<b>Towns</b>			
Bangor	80,000	100.00%	80,000
Barre	86,300	100.00%	86,300
Burns	-	100.00%	-
Campbell	1,287,322	100.00%	1,287,322
Farmington	387,998	100.00%	387,998
Greenfield	495,931	100.00%	495,931
Hamilton	208,181	100.00%	208,181
Holland	144,127	100.00%	144,127
Medary	-	100.00%	-
Onalaska	912,922	100.00%	912,922
Shelby	760,000	100.00%	760,000
Washington	-	100.00%	-
<b>Total All Towns</b>			<b>4,362,781</b>
<b>School Districts</b>			
Holmen	35,200,000	100.00%	35,200,000
Onalaska	19,765,000	100.00%	19,765,000
West Salem	27,170,000	100.00%	27,170,000
La Crosse	22,483,075	98.71%	22,193,043
Bangor	3,100,324	95.48%	2,960,189
Melrose-Mindoro	22,495,000	47.75%	10,741,363
Cashton	10,040,000	6.20%	622,480
Westby Area	8,095,000	4.21%	340,800
<b>Total All School Districts</b>			<b>118,992,875</b>

**LA CROSSE COUNTY, WISCONSIN**  
**Ratios of Net General Bonded Debt to Equalized Valuation and Debt Per Capita (Continued)**  
**As of December 31, 2019**

<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	\$ 652,168	100.00%	\$ 652,168
Mindoro #1	1,113,592	100.00%	1,113,592
St. Joseph # 1	1,440,568	100.00%	1,440,568
<b>Total All Sanitary Districts</b>			<b><u>\$ 3,206,328</u></b>
<b>Technical College Districts</b>			
Western Technical College	117,410,000	47.73%	56,039,793
<b>Total All Technical College Districts</b>			<b><u>\$ 56,039,793</u></b>
<b>TOTAL OVERLAPPING DEBT</b>			<b><u>\$ 318,479,425</u></b>
<b>TOTAL DIRECT AND OVERLAPPING DEBT</b>			<b><u>\$ 373,262,205</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.

L.A. CROSSE COUNTY, WISCONSIN  
 Legal Debt Margin Information  
 As of December 31, 2019

	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Debt limit	\$ 396,772,795	\$ 393,952,855	\$ 398,871,485	\$ 403,187,035	\$ 421,431,890	\$ 435,896,170	\$ 452,212,070	\$ 481,750,485	\$ 501,792,725	\$ 527,622,250
Total net debt applicable to limit	68,508,139	65,095,670	60,659,912	60,284,682	59,027,183	59,001,572	59,171,162	73,954,858	72,241,461	69,095,573
Legal debt margin	\$ 328,264,656	\$ 328,857,185	\$ 338,211,573	\$ 342,902,353	\$ 362,404,707	\$ 376,894,598	\$ 393,040,908	\$ 407,795,627	\$ 429,551,264	\$ 458,526,677
Total net debt applicable to the limit as a percentage of debt limit	17.3%	16.5%	15.2%	15.0%	14.0%	13.5%	13.1%	15.4%	14.4%	13.1%

**Legal Debt Margin Calculation for Fiscal Year 2019**

Equalized value	\$ 10,552,445,000
Debt Limit ( 5% of equalized value)	
Debt applicable to limit:	\$ 527,622,250
Outstanding general obligation debt	69,550,000
Less: Amount available in debt service fund	(454,427)
Total net debt applicable to limit	69,095,573
Legal debt margin	\$ 458,526,677

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, 2019**

<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

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

\*There was no debt outstanding in the previous five years that was secured by pledged revenue.

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

<b>Year</b>	<b>(a) Population</b>	<b>(b) Personal Income</b> (thousands of dollars)	<b>(c) Per Capita Personal Income</b>	<b>(d) Public School Enrollment</b>	<b>(e) Private School Enrollment</b>	<b>(f) Unemployment Rate</b>
2010	114,638	\$ 4,309,635	\$ 37,517	16,098	2,339	6.8%
2011	114,919	4,368,103	37,796	16,069	2,255	6.1%
2012	115,577	4,718,323	40,514	15,966	2,331	5.5%
2013	115,928	4,864,742	41,681	16,152	2,238	5.3%
2014	116,740	4,993,499	42,314	16,234	2,201	4.4%
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	(g)	(g)	15,975	2,205	2.9%

(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**

	2019			2010			
	Product/Business	Approximate Employment	% of Total County Employment	Rank	Approximate Employment	% of Total County Employment	Rank
Gundersen Lutheran Medical Center / Gundersen Clinic	Medical clinics/hospital	7,410	11.51%	1	6,000	9.28%	1
Kwik Trip Stores, Inc. (Corporate Office)	Convenience stores	3,050	4.74%	2	900	1.39%	7
Mayo Clinic Health System (Franciscan Healthcare)	Medical clinics/hospital	2,345	3.64%	3	2,966	4.59%	2
Optum Health	Medical services provider	2,000	3.11%	4	-	-	N/A
The Trane Company (Corporate Office)	Air conditioning/heating equipment	1,598	2.48%	5	2,350	3.63%	3
La Crosse County	County government	1,284 *	1.99%	6	1,139	1.76%	4
University of Wisconsin - La Crosse	Education	1,246	1.94%	7	1,000	1.55%	6
La Crosse School District	Education	1,149 *	1.78%	8	1,061	1.64%	5
Century Link	Telephone utility	800	1.24%	9	830	1.28%	8
La Crosse Area Family YMCA	Fitness center	766	1.19%	10	-	-	N/A
Logistics Health Incorporated	Health services	-	-	N/A	810	1.25%	9
Dairyland Power Co-op	Electric utility	-	-	N/A	630	0.97%	10
<b>Total</b>		<u>21,648</u>	<u>33.62%</u>		<u>17,686</u>	<u>27.34%</u>	

Source: Baker Tilly

\* 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>									
	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
General government	137	134	142	138	134	142	150	166	160	161
Public safety	162	156	156	155	158	158	157	154	145	143
Public works	70	68	70	68	71	73	71	68	74	69
Nursing Homes	416	416	413	395	383	357	329	309	297	270
Health and human services	294	281	283	296	308	316	319	321	331	335
Conservation and development	21	21	20	21	21	20	20	20	21	23
Culture, recreation and education	39	40	39	38	38	35	34	34	35	35
<b>Total</b>	<b>1,139</b>	<b>1,116</b>	<b>1,123</b>	<b>1,111</b>	<b>1,113</b>	<b>1,101</b>	<b>1,080</b>	<b>1,072</b>	<b>1,063</b>	<b>1,036</b>

Source: County of La Crosse Employee Count Report

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

<b>Function/Program</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
Clerk of Courts:										
Criminal Felonies	694	701	828	852	821	876	972	1,177	1,217	1,103
Criminal Misdemeanors	2,173	1,843	2,145	2,007	1,631	1,699	1,710	1,619	1,662	1,327
Criminal Traffic	657	372	412	469	429	447	403	364	369	370
Small Claims	2,824	2,769	2,670	2,433	2,546	2,220	2,374	2,409	2,791	2,391
Traffic Citations	5,642	5,079	5,577	5,271	5,744	5,428	5,643	5,283	4,602	4,454
Register of Deeds:										
Documents recorded	24,657	21,369	25,243	21,204	16,098	18,343	19,246	17,181	16,320	18,067
Medical Examiner:										
Cremation Permits Issued	544	626	646	747	796	815	851	975	946	981
Certification Fees	295	283	302	236	234	231	241	293	277	264
County Clerk:										
Number of marriage licenses	694	693	700	678	725	715	710	722	664	626
Number of Domestic Partners licenses	10	8	9	5	2	0	1	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	120	120	120	120	120	230	230	230	230
Mediation & Family Court Services:										
Mediation Cases	211	212	242	233	258	252	275	245	218	219
Emergency Services:										
Emergency calls	29,131	29,992	27,953	28,063	27,787	29,375	30,267	30,638	30,879	33,647
Non-emergency calls	266,160	260,299	249,290	240,909	248,200	216,401	214,163	210,029	226,680	180,332
Sheriff's Department:										
Female Jail Capacity	39	0 ◊	0	0	0	0	0	0	0	0
Secure Jail Capacity	235	274	274	274	274	274	274	274	274	274
Land Conservation:										
Erosion control permits issued	139	130	141	131	134	166	144	145	127	132
Zoning, Planning & Land Information:										
Total permits issued	396	358	356	294	340	344	350	378	318	328
Veterans Administration:										
In-person contacts for Federal Benefits	2,566	2,454	2,682	2,261	2,497	2,115	2,018	2,114	2,122	2,003
In-person contacts for State Benefits/Other	743	662	665	596	668	499	364	780	991	983
Health Department:										
Immunizations	7,053	4,107	2,958	3,679	3,153	2,737	2,070	2,083	2,207	2,325
Home Health Nursing Visits	2,513	2,347	1,285	1,294	661	0	0	0	0	0
Home Health Aide Visits	4,611	4,239	3,000	2,374	883	0	0	0	0	0
Personal Care Hours	4,409	4,755	3,738	3,745	923	0	0	0	0	0
Licenses issued	945	914	889	1,009	891	881	941	889	924	948
Sanitary permits issued	152	145	152	146	146	158	159	185	160	139
Septic systems inspections	227	136	402	407	673	230	522	380	480	417
WIC clients	2,336	2,275	2,182	3,462	3,458	2,090	3,235	3,097	2,954	2,779
Lead screening	648	525	256	686	515	497	483	496	611	551
Mosquito sites monitored	7,504	8,120	8,239	2,206	2,391	9,802	2,218	1,739	185	255
Dog licenses issued	16,351	16,716	16,522	17,082	17,137	17,431	17,480	17,623	18,472	18,651
Human Services:										
Intoxicated Driver Program assessment	903	607	814	823	795	726	585	529	488	510
Household energy assistance recipients	4,143	3,999	3,863	3,478	7,838	3,238	2,854	2,976	2,797	2,791
Medicaid benefits provided to individuals	20,110	20,050	21,419	11,966	12,629	11,271	9,142	9,347	12,609	17,210
Abuse and neglect cases w/children reported	3,262	1,831	1,728	2,181	2,309	1,618	1,396	1,329	1,123	911
Justice Sanctions Population	1,519	1,270	1,505	1,391	1,288	1,859	2,995	1,460	1,676	1,739
Number of senior meals served	134,310	131,193	119,427	107,796	100,183	110,075	106,956	105,981	98,769	80,157
Number of people served by elder benefit specialist	4,032	4,540	5,082	5,308	3,624	4,127	2,205	2,176	1,142	801
Highway Department:										
Number of miles maintained	283	283	283	283	283	283	283	283	283	283
Hillview Health Care Center:										
Number of beds available	199	199	199	199	199	199	199	175	147	137
Number of units at Hillview Terrace	0	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

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

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

<b><u>Function/Program</u></b>	<b><u>2010</u></b>	<b><u>2011</u></b>	<b><u>2012</u></b>	<b><u>2013</u></b>	<b><u>2014</u></b>	<b><u>2015</u></b>	<b><u>2016</u></b>	<b><u>2017</u></b>	<b><u>2018</u></b>	<b><u>2019</u></b>
Number of beds available:										
Lakeview Nursing Home	142	142	142	142	99	73	50	50	50	50
MacIntosh Manor	4	4	4	4	0	0	0	0	0	0
Regent Manor	4	4	4	4	4	4	4	4	4	4
Maplewood CBRF	14	14	14	14	14	14	15	15	15	15
Ravenwood Nursing Home	18	18	18	18	10	10	10	10	10	10
Monarch Manor	0	0	0	0	8	8	8	8	8	8
Neshonoc Manor	0	0	0	0	0	0	15	15	15	15
Solid Waste Department:										
Landfill tonnages	95,239	110,921	89,935	119,085	118,341	126,955	135,120	123,698	116,673	130,641
Xcel tonnages	74,568	75,598	76,123	77,616	65,501	77,504	77,378	74,963	72,568	75,436
Household Hazardous Materials:										
Number of household users	6,398	6,454	9,915	10,265	10,955	10,008	9,735	9,047	7,893	8,413
Number of business users	524	391	341	465	508	482	382	315	280	230

Source: County of La Crosse individual department records.

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

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
<u>Conservation &amp; Development</u>										
Vehicles	3	3	3	3	3	3	3	3	4	11
<u>Culture &amp; Recreation</u>										
Parks	4	4	4	4	4	4	4	4	4	4
Campgrounds	2	2	2	2	2	2	2	2	2	2
Park Shelters	10	10	10	10	10	10	10	10	10	10
Campground Bathhouse	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	2
Campground Store	2	2	2	2	2	2	2	2	2	2
Maintenance/Storage Garages	4	4	4	4	4	4	4	4	4	4
Bike Trail	1	1	1	1	1	1	1	1	1	1
Boat Landing	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	15	15	14	15	17	18	18	19	19	19
Minature Golf Course	1	1	1	1	1	1	1	1	1	1
<u>General Government</u>										
Office Building	2	2	2	2	2	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	9	9	12	12	11	11	11	11	12	11
<u>Health &amp; Human Services</u>										
Office Building	1	1	1	1	1	1	1	1	1	1
Nursing Homes	2	2	2	2	2	2	2	2	2	2
Elderly Apartment Complex	1	1	1	1	1	1	1	1	1	1
Assisted Living Facilities	0	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	2	2	2	3	3	3	3	3	3	3
Women's Residential Treatment Facility	1	1	1	1	1	1	1	1	1	1
Screen House	1	0	0	0	0	0	0	0	0	0
Garage/Storage Building	1	1	1	1	1	1	1	1	1	1
Vehicles and machinery	23	22	24	22	19	20	20	20	17	16
<u>Safety</u>										
Vehicles and machinery	40	42	39	35	35	29	29	28	27	28
Lenco Bearcat	1	1	1	1	1	1	1	1	1	1
Boats	3	3	2	2	2	2	2	2	2	2
Communication Towers	4	4	4	4	4	4	4	4	4	4
911 Mobile Command Center	1	1	1	1	1	1	1	1	1	1
<u>Public Works</u>										
Highway Department Main Building	1	1	1	1	1	1	1	1	1	1
Hghway Garages/Storage Bldgs	11	11	11	11	11	11	11	11	11	11
Salt Storage	9	9	9	9	9	9	9	9	10	10
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	144	140	138	134	137	133	133	133	126	121

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