



Annual Comprehensive Financial Report

**COUNTY OF
LA CROSSE WISCONSIN**

For the Year Ended December 31, 2022



Exceptional Services.

Extraordinary Place.

COUNTY OF LA CROSSE, WISCONSIN

Annual Comprehensive Financial Report

For the Year Ended December 31, 2022

County Administrator
Jane Klekamp

County Auditor/Finance Director
Lanae Nickelotti

Prepared by
La Crosse County
Finance Department

About the Cover:
Overlook of La Crosse
from
Grandad's Bluff

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Servant Leadership is our Business



COLLABORATING FOR CARE

County long-term care staff, the Wisconsin National Guard, and Gundersen Health System, worked together to ease the strain on local hospitals in 2022. The partnership occurred at a time when COVID-19 and other respiratory illnesses, combined with staffing shortages, were putting a severe strain on the health care system. The Wisconsin National Guard was asked to help, and sent soldiers to Hillview Health Care Center, the county-owned nursing home. County staff trained the soldiers to work in a long-term care setting, and the additional help allowed Gundersen to transfer patients to Hillview, freeing up vital space. The partnership allowed Hillview to admit 63 additional patients over 14 weeks, while the National Guard soldiers learned new career skills, which several used to launch careers in health care. Wisconsin National Guard Brig. Gen. Tim Covington presented a special plaque to Hillview near the end of the deployment in recognition of the county's professionalism and collaborative spirit.



PROTECTING RURAL COMMUNITIES

Flood events are increasing in regularity across our region, posing a particular risk to farmland and rural towns and villages that may lack adequate resources to upgrade infrastructure. County Land Conservation staff designed a program to help, using part of the county's American Rescue Plan Act allocation. The \$2 million program, open to unincorporated or rural parts of the county, offered funding of up to \$50,000 to support the design of projects to improve stormwater infrastructure. Funding of up to \$500,000 was available for "shovel ready" projects. An initial \$1.3 million in funding was awarded in 2022 through the program for projects in the towns of Campbell, Holland, Shelby, and Onalaska. The projects will upgrade storm sewers, install sediment control structures, increase culvert sizes, and construct infiltration basins. In addition to protecting communities from flooding that can damage homes, roads, bridges and farmland, flood control measures also protect waterways by reducing runoff and erosion.



HOUSING HOMELESS FAMILIES

In October 2022, the La Crosse County Board approved \$168,000 in county funds to launch an emergency shelter program for families experiencing homelessness. By the following January, the program had housed 45 unsheltered families, or 74 children and 51 adults. The program involved the creation of a Family Shelter Team comprised of representatives from Couleecap, Independent Living Resources, the School District of La Crosse, YMCA, the REACH Center and La Crosse Area Family Collaborative. Families were placed in motel rooms that offered safety and stability over the winter months and freed up shelter space for homeless individuals. The county funding helped to leverage resources from partners to maximize support for the families, including pathways to permanent housing. "This community really came together, collectively, and the process that's been put in place has been something to celebrate in terms of really learning some things about how to do this better," Isaac Hoffman, a supervisor with the county's Human Services Department told the La Crosse Tribune.

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INTRODUCTORY SECTION



LA CROSSE COUNTY
Exceptional services. Extraordinary place.

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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

(608) 785-9700 • Fax (608) 789-4821

www.co.la-crosse.wi.us

June 22, 2023

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, 2023. Debt issuance covenants also require the County to prepare financial statements in accordance with accounting principles generally accepted in the United States of America (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB). The audited financial statements must be submitted to any nationally recognized municipal securities information repository prior to 270 days after the end of the fiscal year. Major federal and state programs impose additional audit requirements. Pursuant to the above requirements, we hereby issue the annual comprehensive financial report of La Crosse County for the fiscal year ended December 31, 2022.

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

Baker Tilly US, LLP has issued unmodified opinions on La Crosse County's financial statements for the fiscal year ended December 31, 2022. The independent auditors' report is located at the front of the financial section of this report.

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

Profile of the Government

La Crosse County, organized in 1851, is in southwest Wisconsin, along the Mississippi River on the west, and beautiful bluffs and farmland to the east. The area is known for providing excellent year-round recreational opportunities including river recreation, hunting, fishing, downhill skiing and bike trails. The City of La Crosse is the county seat of La Crosse County, which includes two cities, four villages, and twelve townships. The County occupies a land area of 481 square miles and serves a population of 122,126 (2022 estimate).

The County's legislative is the 30-member Board of Supervisors, each elected to a two-year term of office. In November 2021, the Board voted to increase the number of supervisors from 29 to 30 with the first election in April 2022. The Board delegates responsibility to its membership by using the Standing Committee form of government. The six committees are Executive; Veterans, Aging and Long-Term Care; Health and Human Services; Judiciary and Law; Planning, Resources and Development; and Public Works and Infrastructure. The Board appoints an Administrator to carry out its policies and ordinances. The Administrator is also responsible for preparing the annual budget, appointing department heads and overseeing the day-to-day operations of the County. The basic financial statements of the County include all government activities, organizations and functions for which the County is financially accountable as defined by the GASB. Based on these criteria, the Mississippi Valley Health Services Commission and the La Crosse County Economic Development Fund Corporation are included in this report.

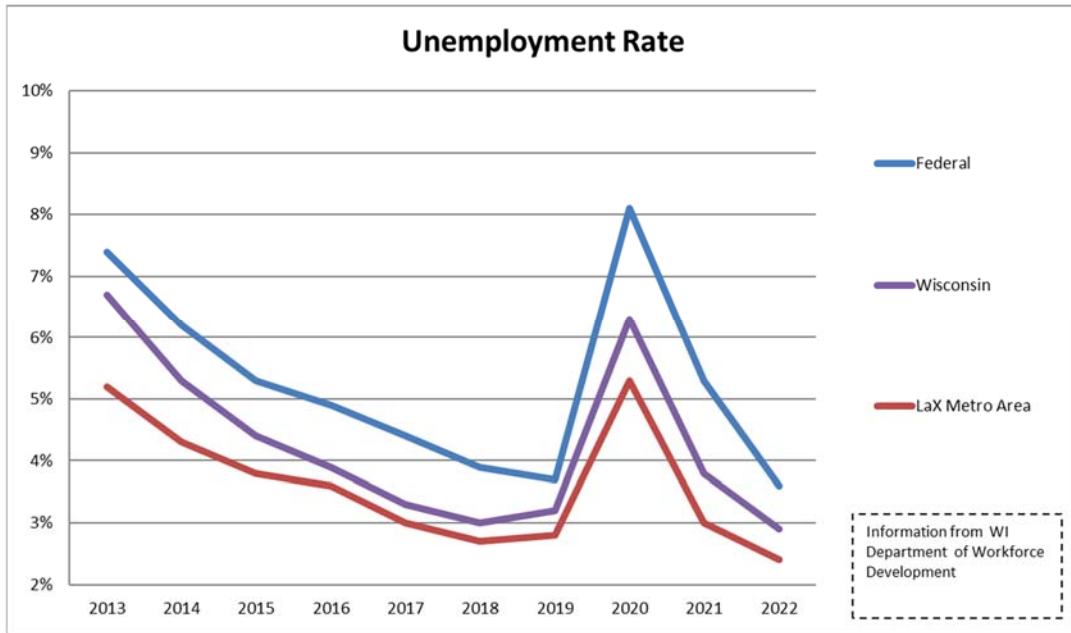
The County of La Crosse provides many services to its citizens, some of which are required by state statute. Those services include maintenance of public records, a five-branch circuit court system, public safety and law enforcement, highway maintenance and construction, public health, human services,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

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

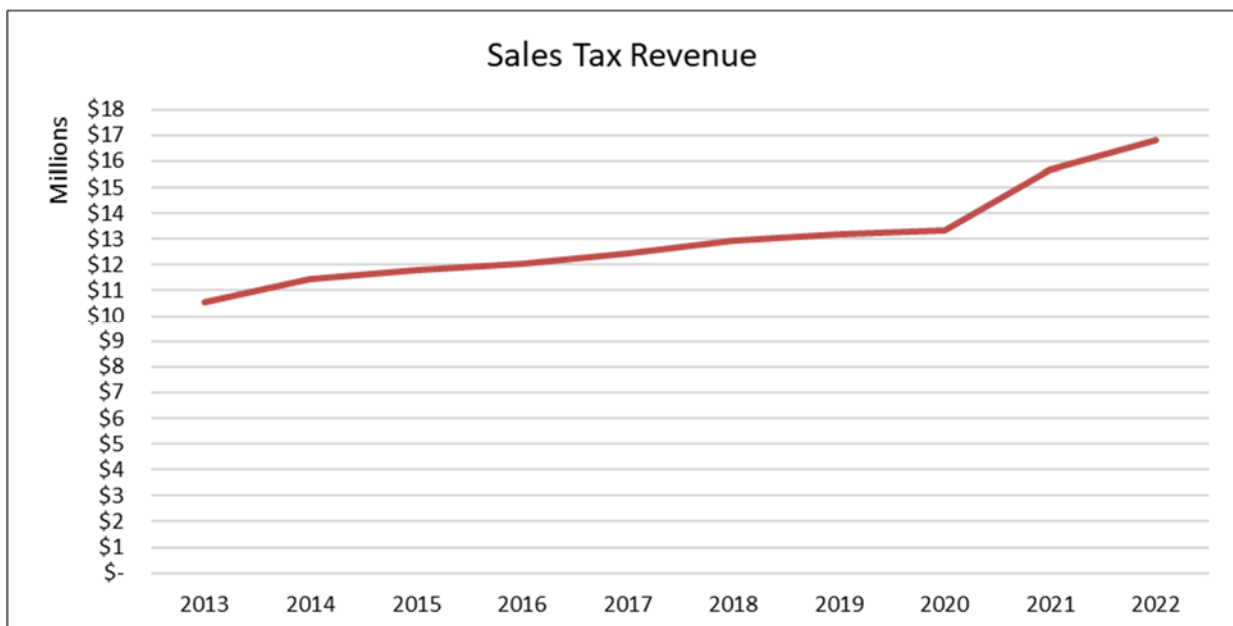
Local Economy

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

These attributes have allowed La Crosse County to keep pace with the State of Wisconsin and the Nation on most economic indicators. In fact, La Crosse County was in a three-way tie for the 5th lowest unemployment rate in the State as of March 2023 at 1.9%. The County unemployment rate has remained consistently lower than the State of Wisconsin and the national rate even through the pandemic. The Federal and State of Wisconsin rates in the chart below are based on the average rates for each year (not 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 2022 saw a 7.4% growth over 2021.



Julie Fogel, who works as a social worker for Human Services' crisis team, was presented with the Citizen Award of Excellence by the La Crosse Police Department. "Julie Fogel's dedication in helping the community and partnering with our police department to assist with crisis and ongoing mental health concerns has been instrumental when assisting consumers throughout the City of La Crosse," a statement announcing the award said. "She has been beyond supportive of the police department and our efforts to partner with La Crosse County and other service providers. On several cases she provides the bridge needed to effectively communicate with care workers and consumers. Every call she shows she truly cares for community members." Julie was presented with the award by La Crosse Police Chief Shawn Kudron at a special ceremony.

La Crosse County was selected as one of only three counties in the state to participate in the Family Keys two-year pilot program by the Wisconsin Department of Children and Families. Backed by \$120,000 in state funding, the program will provide short-term emergency housing to families who have cases with the child welfare system due to housing instability. "The goal of all of us, especially at Human Services, is to do the most good possible," said county board supervisor Tina Tryggstad, who chairs the County's Health and Human Services Committee. "It's heartwarming to know that La Crosse County's history of innovation means that the state of Wisconsin turns to us when there's opportunities such as this."

La Crosse County Assistant District Attorney Susan Donskey received the Wisconsin District Attorneys' Association's statewide Rising Star award. "Susan Donskey has persistently shown crime victims that she is the part of the criminal justice system they can trust," District Attorney Tim Gruenke and Deputy District Attorney Emily Ruud wrote in Donskey's nomination letter. "Sue takes on tough cases and gets good outcomes."

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.

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.

Racism As a Public Health Crisis

In April 2021, the County Board passed a resolution that declared racism as a public health crisis affecting our entire society. This resolution included support of County efforts to address public health disparities due to racial inequities throughout the county. In response to this resolution, a consultant was sought to assist with vision, mission, strategy, community assessment with data, stakeholdering, training, and ultimately to develop a long-term sustainable and scalable road map for La Crosse County as it relates to diversity, equity, and inclusion. The vendor Chanin Kelly-Rae Consulting was recommended and approved to complete this work, with work starting in February 2023.

American Rescue Plan Act

On March 11, 2021, the federal government passed the American Rescue Plan Act to respond to the COVID-19 public health emergency and its negative economic impacts. The County's estimated appropriation is \$23 million, of which \$695,232 was spent through 2022. To date costs include COVID-19 response efforts, expansion of the Neighborhood Revitalization Acquisition and Demolition program to all La Crosse County municipalities, and administration costs.

Additional Investment in Highway Projects

In March 2022, the County Board amended the 2022 Highway Department budget by transferring \$2,300,000 from excess sales tax to pay for three bridge designs, four roadway designs, and the construction of two roadway projects. These Highway projects were prioritized to better position La Crosse County to compete for federal funding through the Bipartisan Infrastructure Bill.

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) Potential economic impacts due to worldwide conflicts and increase in federal interest rates; 2) Continued unmet road needs in the County; 3) Exposure to enterprise risk through County-owned nursing homes and 4) Managing the timing of the County's cash flow.

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 annual comprehensive financial report for the fiscal year ended December 31, 2021. This was the seventeenth consecutive year that the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently

organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

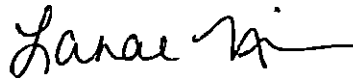
A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

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

Respectfully submitted,



Jane Klekamp
County Administrator



Lanae Nickelotti, CPA
Auditor/Finance Director



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**County of La Crosse
Wisconsin**

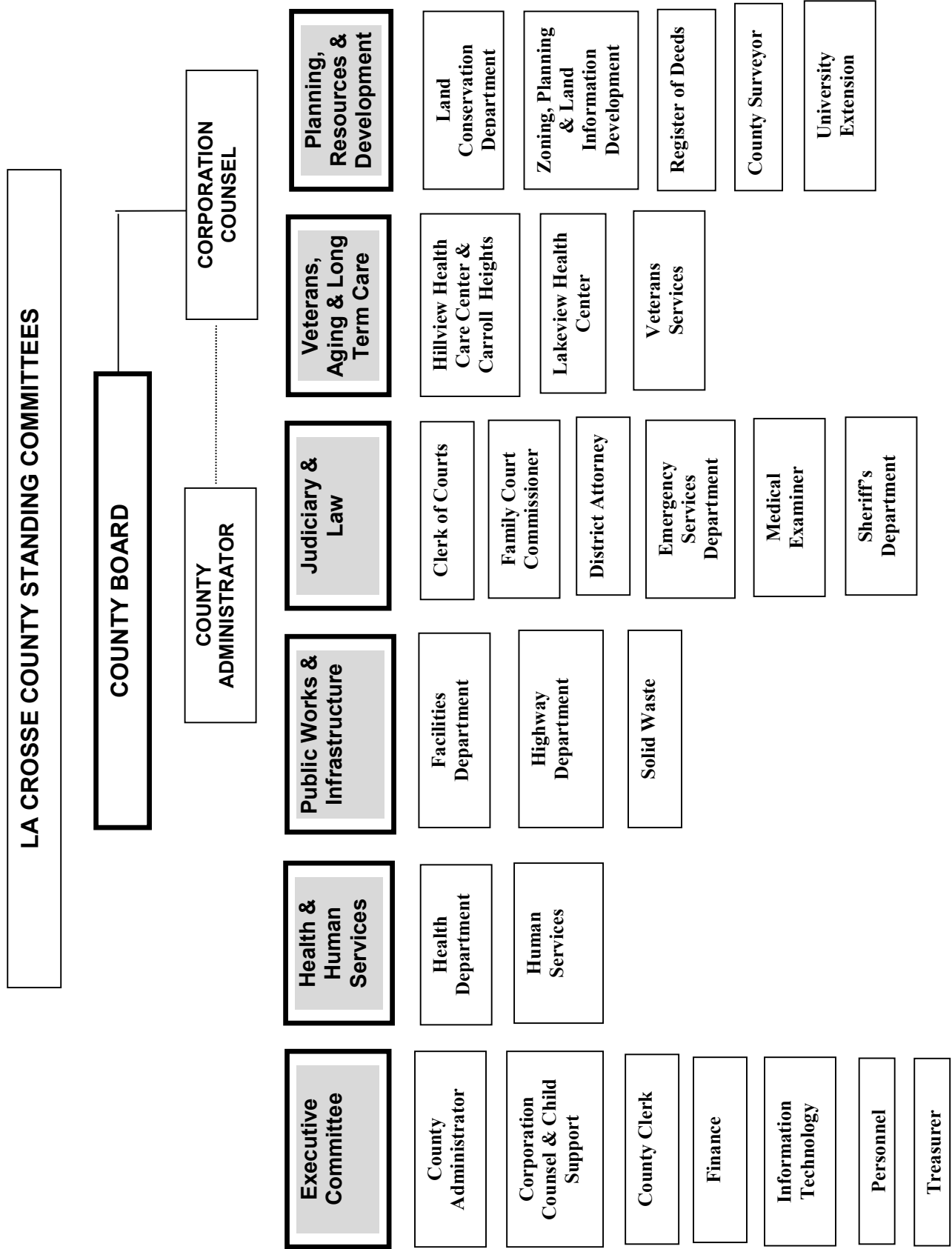
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2021

Christopher P. Morill

Executive Director/CEO

ORGANIZATION CHART



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

(As of December 31, 2022)

County Board Chairwoman – Monica Kruse – District 15

District 1	Joe Konradt	District 17	Jack Pogreba
District 2	Ralph E. Geary Jr.	District 18	Mike Baroni
District 3	David Pierce	District 19	Rick Cornforth
District 4	Maureen Freedland	District 20	Steve Doyle
District 5	Grant Mathu	District 21	Robert Abraham
District 6	Roger J. Plesha	District 22	Pam Viner
District 7	Gary Padesky	District 23	Matt Nikolay
District 8	Peg A. Isola	District 24	Kevin Hoyer
District 9	Dawn Wacek	District 25	Dennis Jacobsen
District 10	Kim Cable	District 26	David Hundt
District 11	Patrick Scheller	District 27	Dan Hesse
District 12	Randy Erickson	District 28	Vacant
District 13	Tina Tryggestad	District 29	Ken Schlimgen
District 14	Margaret Larson	District 30	Dillon Mader
District 16	Dan Ferries		

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FINANCIAL SECTION



LA CROSSE COUNTY
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Independent Auditors' Report

To the Honorable Board of County Supervisors of
La Crosse County

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of La Crosse County, Wisconsin (the County), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the County as of December 31, 2022 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of Matter

As discussed in Note 1, the County adopted the provisions of GASB Statement No. 87, *Leases*, effective January 1, 2022. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary Information

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 22, 2023 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Baker Tilly US, LLP

Madison, Wisconsin
June 22, 2023

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MANAGEMENT’S DISCUSSION & ANALYSIS



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

December 31, 2022

As management of the County of La Crosse, we offer readers of the County of La Crosse's financial statements this narrative overview and analysis of the financial activities for the year ended December 31, 2022. 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 \$237,045,991 (net position). Of this amount, \$75,350,546 (unrestricted net position) may be used to meet ongoing obligations to citizens and creditors, \$38,347,377 is restricted for specific purposes (restricted net position), and \$123,348,068 is the net investment in capital assets.
- The County's total net position increased by \$19,498,899. Governmental activities increased the County's net position by \$19,392,527 and business-type activities increased by \$106,372.
- As of the close of the current year, the County of La Crosse's governmental funds reported combined ending fund balances of \$60,512,547, a decrease of \$3,129,561 from 2021. Approximately 27.7% of the combined fund balances, or \$16,762,375 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 \$28,358,968 or 73.0% of the total general fund expenditures. Unassigned fund balance for the general fund was \$17,070,448 or 43.9% of the total general fund expenditures, which is within the percentage required by County Ordinance of 25-50%.
- The business-type activities enterprise funds reported combined net position of \$31,738,419 at December 31, an increase of \$361,698 from the prior year. Internal service funds reported net position of \$115,312,855 at year end, an increase of \$6,950,484 from the prior year. Of the total proprietary fund net position of \$147,051,274, \$109,784,299 is invested in capital assets, \$5,484,665 is restricted and \$31,782,310 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, 2022

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, The Oaks, Regent Manor, Monarch Manor, Neshonoc Manor, Ravenwood, Maplewood, and Household Hazardous Materials.

The government-wide financial statements include not only the County of La Crosse itself (known as the primary government), but also the Mississippi Valley Health Services Commission which is a separate legal entity for which the County of La Crosse is financially accountable and the Economic Development Fund Corporation which is a separate legal entity for which the County of La Crosse appoints a voting majority of the governing board. Financial information for the Mississippi Valley Health Services Commission component unit is reported separately from the financial information presented for the primary government itself. Financial information for the Economic Development Fund Corporation component unit is blended within the General Fund and Business Fund of the primary government.

The government-wide financial statements can be found on pages 45-47 of this report.

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

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

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

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

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

The basic governmental fund financial statements can be found on pages 48-51 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 52-57 of this report.

- Custodial funds are used to account for resources held for the benefit of parties outside the government. Custodial funds are not reported in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for custodial funds is much like that used for proprietary funds.

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The custodial funds financial statements can be found on pages 58-59 of this report.

Notes to the Basic Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes can be found on pages 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 109-119 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 \$237,045,991 at the close of the most recent fiscal year. A comparative Statement of Net Position for 2022 and 2021 is below with the total percentage change.

Statement of Net Position

	Governmental activities		Business-type activities		Total		Total % Change
	2022	2021	2022	2021	2022	2021	
Current and other assets	\$188,309,350	\$167,215,452	\$ 39,988,008	\$ 39,412,976	\$228,297,358	\$206,628,428	10.49%
Capital assets	<u>160,310,770</u>	<u>154,026,032</u>	<u>32,228,395</u>	<u>34,118,797</u>	<u>192,539,165</u>	<u>188,144,829</u>	2.34%
Total Assets	348,620,120	321,241,484	72,216,403	73,531,773	420,836,523	394,773,257	6.60%
Deferred outflows of resources	39,174,867	26,033,548	8,871,315	7,072,490	48,046,182	33,106,038	45.13%
Current and other liabilities	35,469,669	23,235,444	3,568,856	3,680,353	39,038,525	26,915,797	45.04%
Long-term liabilities	<u>61,974,299</u>	<u>68,872,048</u>	<u>30,840,686</u>	<u>32,926,797</u>	<u>92,814,985</u>	<u>101,798,845</u>	-8.83%
Total Liabilities	97,443,968	92,107,492	34,409,542	36,607,150	131,853,510	128,714,642	2.44%
Deferred inflows of resources	89,277,068	73,486,116	10,706,136	8,131,445	99,983,204	81,617,561	22.50%
Net position:							
Net investment in capital assets	110,367,184	98,295,503	12,980,884	12,465,758	123,348,068	110,761,261	11.36%
Restricted net position	34,523,830	29,300,768	3,823,547	3,292,228	38,347,377	32,592,996	17.66%
Unrestricted net position	<u>56,182,937</u>	<u>54,085,153</u>	<u>19,167,609</u>	<u>20,107,682</u>	<u>75,350,546</u>	<u>74,192,835</u>	1.56%
Total Net Position	<u>\$201,073,951</u>	<u>\$181,681,424</u>	<u>\$ 35,972,040</u>	<u>\$ 35,865,668</u>	<u>\$237,045,991</u>	<u>\$217,547,092</u>	8.96%

The largest portion of the County's net position (52.0%) reflects its investment in capital assets (e.g. land and easements, structures and improvements, infrastructure, equipment, and intangibles) less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt

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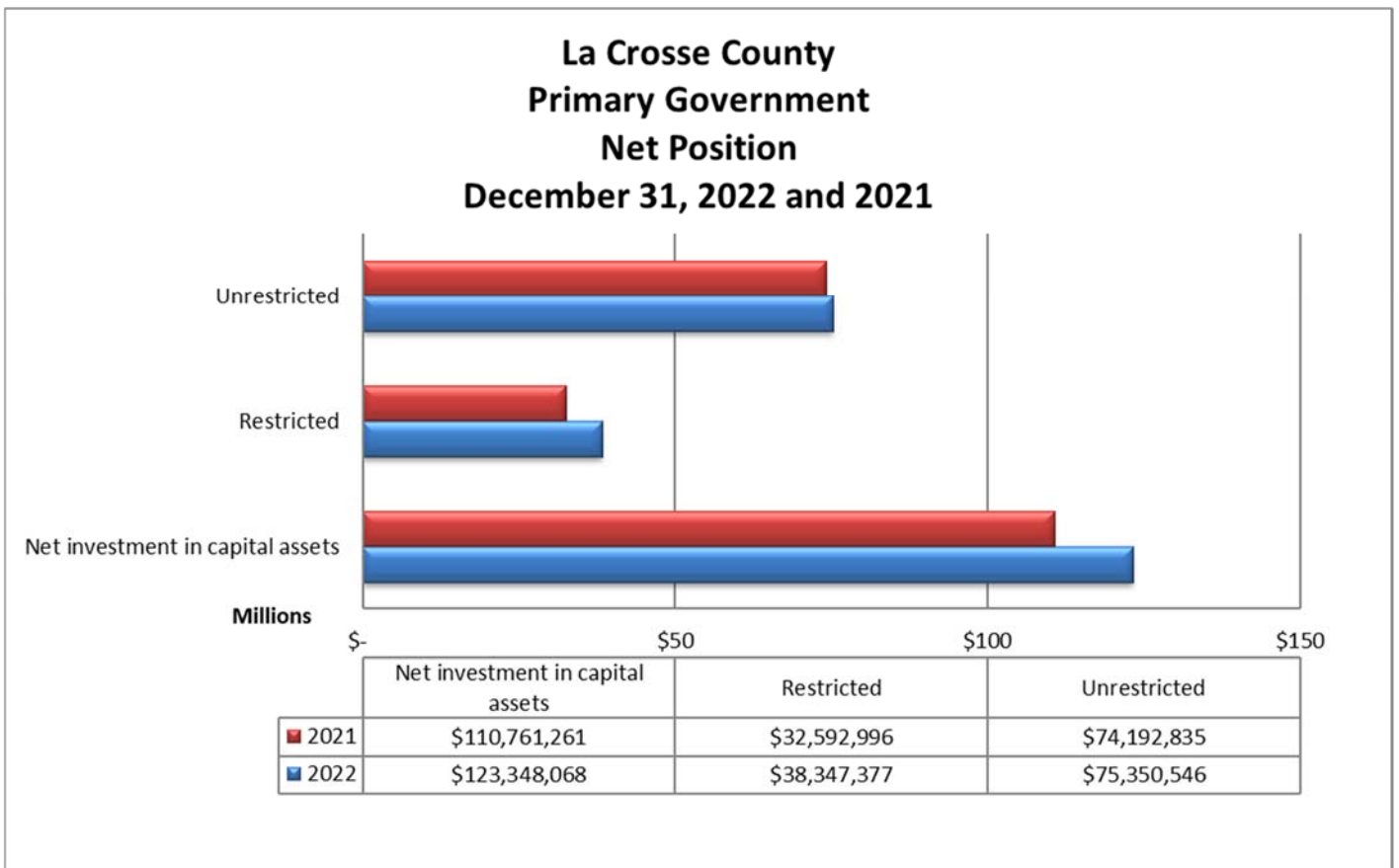
December 31, 2022

must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Unrestricted net position comprises 32.1% of the County’s net position. These items may be used to meet the County’s ongoing obligations to citizens and creditors.

The remaining balance of the County’s net position, 15.9%, 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 \$19,498,899 during the current year. Total revenues for the year were \$158,489,106, and expenses were \$138,990,207. Overall, revenues increased by \$6,770,737 from the prior year, while expenses increased by \$6,124,465. The table and the narrative that follow consider the operations of governmental and business-type activities separately.

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Governmental Activities

Governmental activities increased the County's net position by \$19,392,527. This increase largely reflects the following items:

- Property taxes for the governmental activities increased \$308,270. The County levy portion of delinquent taxes recognized as revenue was \$251,344, Highway property taxes increased by \$250,000, Health Department and Library property taxes increased by \$121,643, and Debt Service property taxes decreased by \$333,020.
- Sales taxes increased by \$1,155,623 over the prior year, a continuation of the strong economy we have had in recent years. Projected sales tax revenue for 2023 is consistent with 2022.
- Capital grants and contributions within public works increased by \$947,644 from the previous year. During 2022, the Highway Department received capital contributions from the Federal government, State of Wisconsin and Village of Holmen for various safety, County road, bridge and bike trail projects.
- Charges for services within public works increased by \$948,132. This was due to \$311,541 in road projects at Goose Island and Veteran's Park and reimbursement from the Wisconsin Department of Transportation their salt storage facility constructed at the St. Joseph Ridge highway shop.
- Charges for services within health and human services increased by \$3,753,195. This was primarily due to increased revenue of \$3,704,933 that was recognized due to the County executing settlement agreements in lawsuits with various opioid distributors.
- Operating grants and contributions for health and human services increased by \$2,120,796. In 2022, the Health Department received \$1,332,633 less funding to support COVID-19 efforts. Also in 2022, the Human Services Department received additional funding due to continued growth in both the Children's Long-Term Support Waiver (\$1,365,170) and Comprehensive Community Services (\$1,301,373) programs.
- Investment earnings decreased by \$483,969 from the previous year. This was due to lower interest rates and the overall market fluctuation on investments.
- Conservation and development expenses decreased by \$554,189 from the prior year primarily due to the CDBG flood grant being closed out during 2021.

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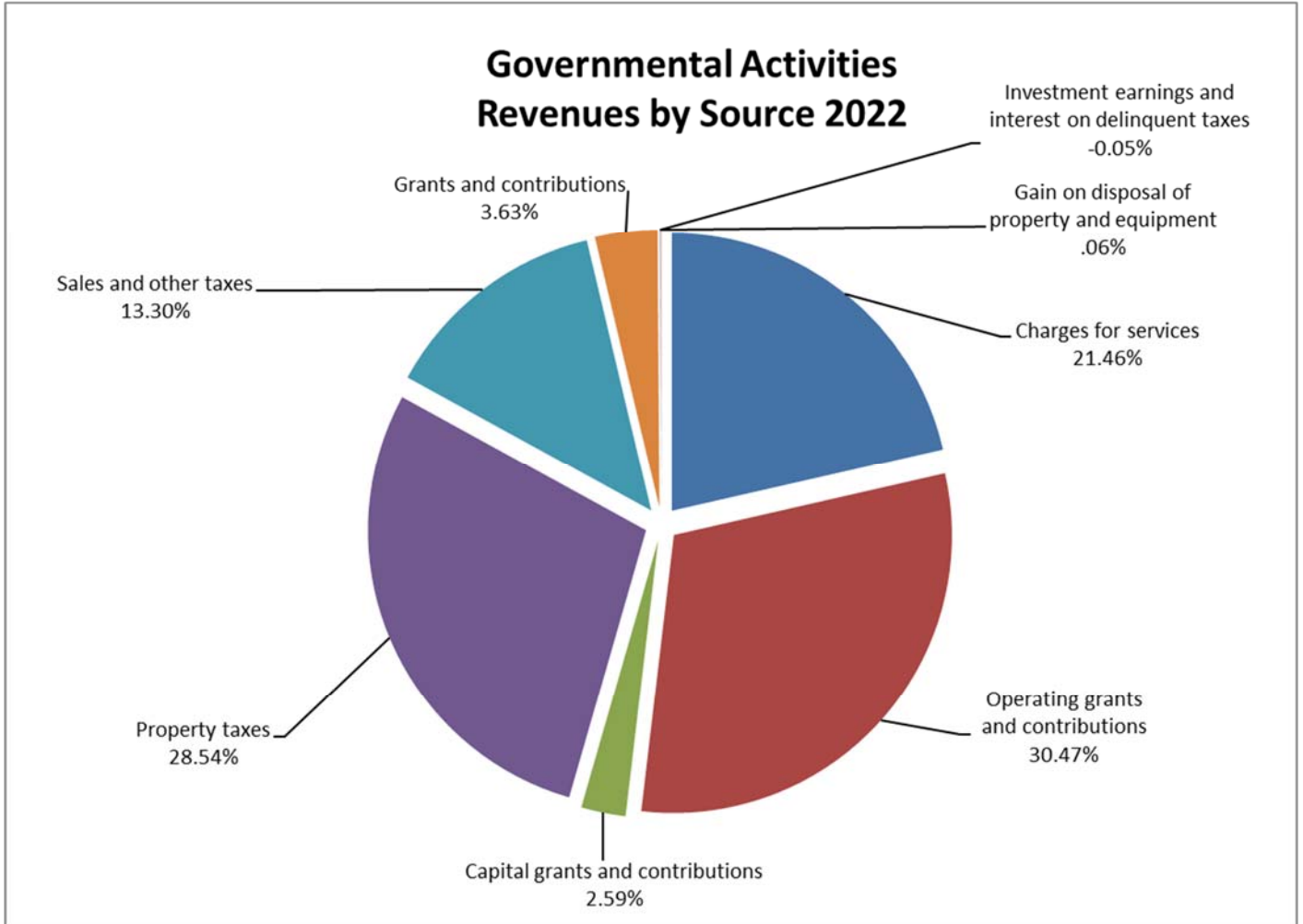
The following table compares 2022 and 2021.

	Statement of Activities						Total % Change
	Governmental activities		Business-type activities		Total		
	2022	2021	2022	2021	2022	2021	
Revenues:							
Program revenues:							
Charges for services	\$ 27,528,246	\$ 23,402,991	\$ 29,335,741	\$ 29,666,397	\$ 56,863,987	\$ 53,069,388	7.15%
Operating grants and contributions	39,083,684	36,751,340	1,100,590	2,165,682	40,184,274	38,917,022	3.26%
Capital grants and contributions	3,327,443	2,326,702	-	-	3,327,443	2,326,702	43.01%
General revenues:							
Property taxes	36,613,795	36,305,525	180,497	174,648	36,794,292	36,480,173	0.86%
Sales taxes	16,813,151	15,657,528	-	-	16,813,151	15,657,528	7.38%
Other taxes	254,580	228,636	-	-	254,580	228,636	11.35%
Grants and contributions, not restricted to specific programs	4,656,725	4,591,168	-	-	4,656,725	4,591,168	1.43%
Investment earnings (losses) and interest on delinquent taxes	(59,547)	424,422	(479,624)	(98,098)	(539,171)	326,324	-265.23%
Gain on disposal of property and equipment	78,792	96,328	55,033	25,100	133,825	121,428	10.21%
Total revenues	<u>128,296,869</u>	<u>119,784,640</u>	<u>30,192,237</u>	<u>31,933,729</u>	<u>158,489,106</u>	<u>151,718,369</u>	4.46%
Expenses:							
General government	10,557,207	9,021,022	-	-	10,557,207	9,021,022	17.03%
Public safety	18,642,832	18,244,803	-	-	18,642,832	18,244,803	2.18%
Public works	12,597,379	11,755,655	-	-	12,597,379	11,755,655	7.16%
Health and human services	57,204,823	55,002,182	-	-	57,204,823	55,002,182	4.00%
Culture, recreation and education	4,265,989	3,705,231	-	-	4,265,989	3,705,231	15.13%
Conservation and development	4,411,599	4,965,788	-	-	4,411,599	4,965,788	-11.16%
Interest on long-term debt	1,224,513	1,415,297	-	-	1,224,513	1,415,297	-13.48%
Hillview Health Care Center	-	-	10,147,140	9,697,077	10,147,140	9,697,077	4.64%
Lakeview Nursing Home Facility	-	-	995,078	1,035,586	995,078	1,035,586	-3.91%
Solid Waste	-	-	13,087,085	12,560,847	13,087,085	12,560,847	4.19%
Apartments and assisted living facilities	-	-	5,383,635	5,030,774	5,383,635	5,030,774	7.01%
Household hazardous waste disposal services	-	-	472,927	431,480	472,927	431,480	9.61%
Total expenses	<u>108,904,342</u>	<u>104,109,978</u>	<u>30,085,865</u>	<u>28,755,764</u>	<u>138,990,207</u>	<u>132,865,742</u>	4.61%
Change in net position	19,392,527	15,674,662	106,372	3,177,965	19,498,899	18,852,627	3.43%
Net position, beginning of year	<u>181,681,424</u>	<u>166,006,762</u>	<u>35,865,668</u>	<u>32,687,703</u>	<u>217,547,092</u>	<u>198,694,465</u>	9.49%
Net position, end of year	<u>\$ 201,073,951</u>	<u>\$ 181,681,424</u>	<u>\$ 35,972,040</u>	<u>\$ 35,865,668</u>	<u>\$ 237,045,991</u>	<u>\$ 217,547,092</u>	8.96%

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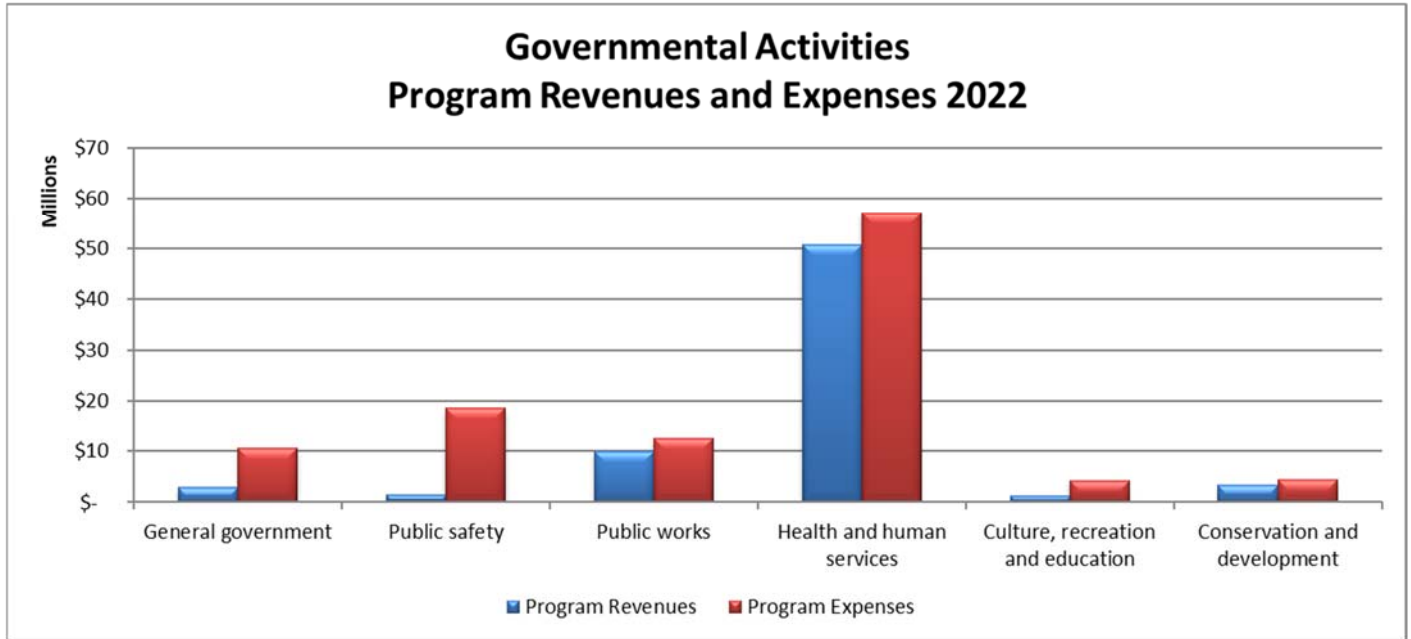
Revenues for the County's governmental activities total \$128,296,869, with property taxes and operating grants and contributions accounting for 59% of total revenues.



Governmental activities expenses total \$108,904,342, exceeding program revenue by \$38,964,969, as the following graph displays. Governmental activities expenses increased by \$4,794,364 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 \$19,392,527.

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Business-Type Activities

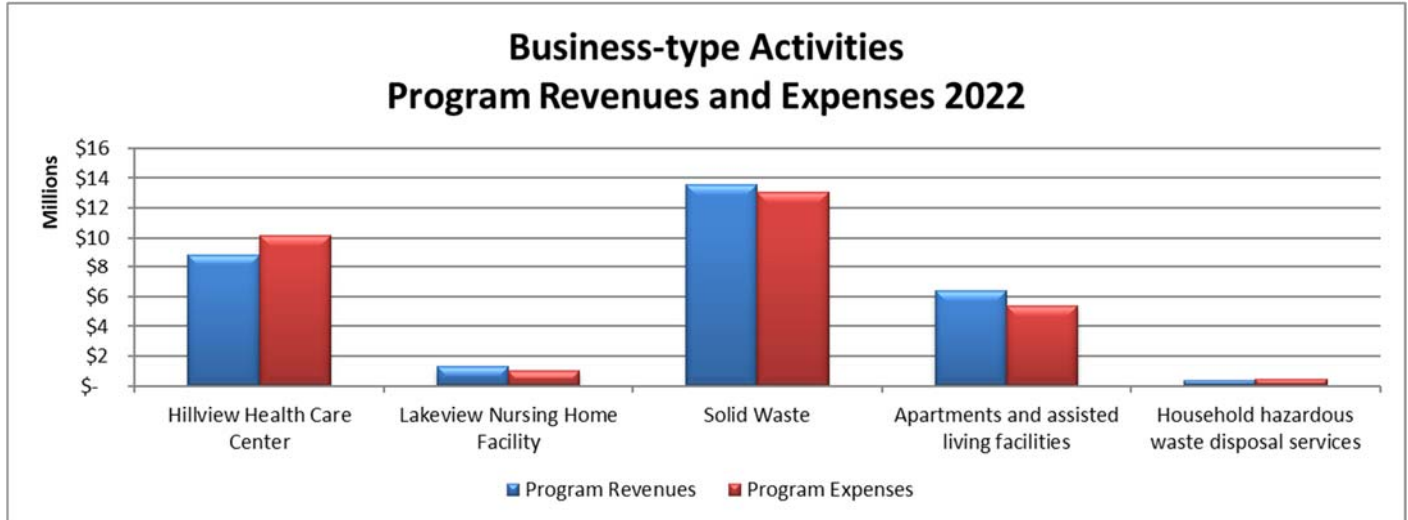
Business-type activities for the current year increased net position by \$106,372. Hillview Terrace, Neshonoc Manor and Maplewood CBRF had increases in net position of \$270,780, \$302,727 and \$277,423 respectively. These increases in net position were consistent with the prior year with no significant changes in operations.

The Hillview Health Care Center had an decrease in net position before internal service fund allocations of \$1,071,639, while the Lakeview Nursing Home Facility had an increase in net position before internal service fund allocations of \$285,081. During 2022, the County approved the construction of a new 48 bed community based residential facility on the Hillview campus, however management decided to cancel the project and expense the \$912,260 in planning and design costs during the year. 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.

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Internal service fund allocations to the business-type activities decreased their net position by \$255,326, with \$220,686 coming from the Health Self Insurance Fund and \$34,640 coming from the Liability Self Insurance Fund.



FINANCIAL ANALYSIS OF THE COUNTY’S FUNDS

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

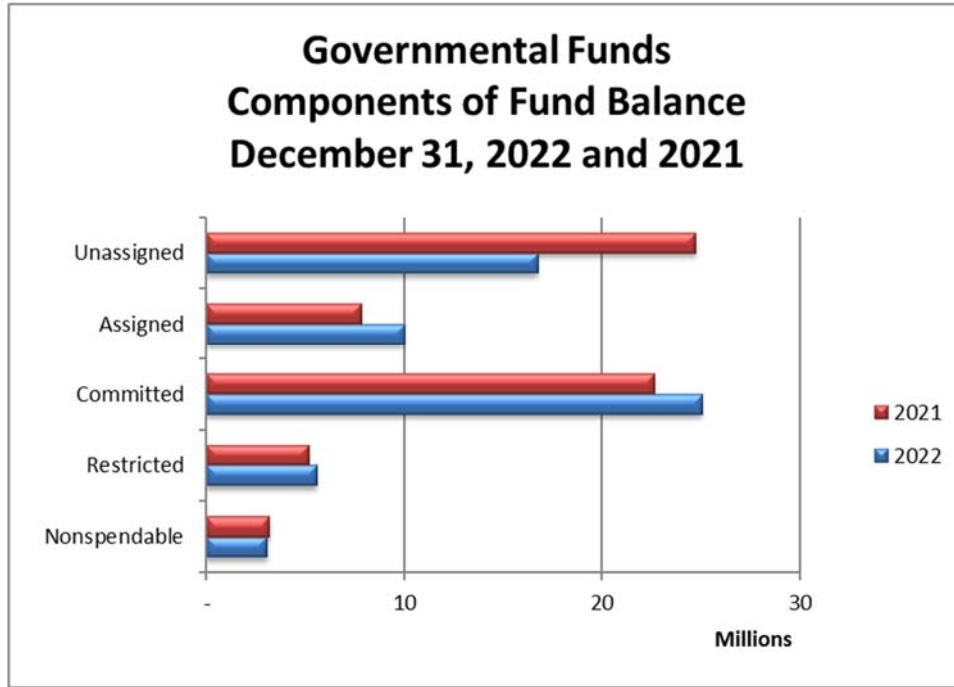
Governmental Funds: The general government functions are contained in the General, Special Revenue, and Debt Service funds. The focus of the County’s governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing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

At December 31, the County’s governmental funds reported combined fund balances of \$60,512,547, an decrease of \$3,129,561 in comparison with the prior year. Unassigned fund balance of \$16,762,375 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 \$3,077,372 consists of amounts set aside for inventories and prepaids, advances to other funds, and delinquent property taxes purchased from other taxing authorities. Restricted fund balance of \$5,595,245 consists of amounts legally required to be expended for specified purposes. Committed fund balance of \$25,065,390, 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 the unspent balance within the Health Department

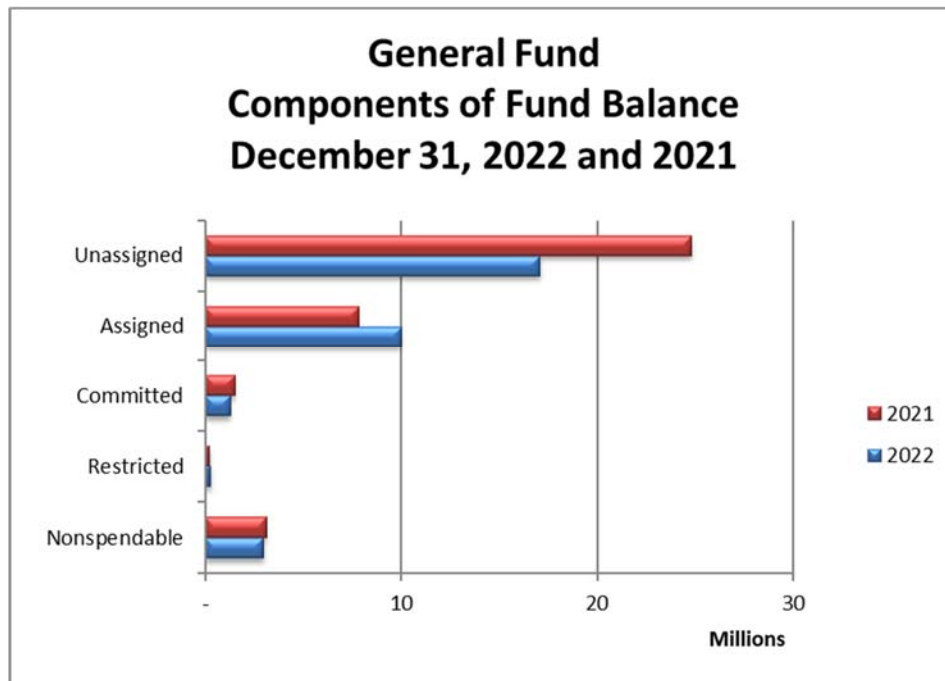
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Fund which is not nonspendable or restricted. Assigned fund balance of \$10,012,165 consists of purchase orders, carryforwards, and amounts appropriated from fund balance as part of the budget process. The following chart compares the components of fund balance for the governmental funds for 2022 and 2021.



The following chart compares the components of fund balance specifically for the General Fund for 2022 and 2021.



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The General Fund is the main operating fund of the County. As a measure of the General Fund’s ability to pay off short-term debt obligations, known as liquidity, it may be useful to compare unassigned fund balance and total fund balance to total fund expenditures. As of December 31, unassigned fund balance of the General Fund was \$17,070,448 while total fund balance was \$31,600,245. Unassigned fund balance represents 43.9% of total General Fund expenditures, while total fund balance represents 81.3% of total General Fund expenditures. In relation to General Fund revenues, unassigned fund balance represents 42.3% of total General Fund revenues. These ratios show that the County is in a good position to meet any upcoming obligations.

	2022		
	General Fund	Percentage of Expenditures	Percentage of Revenue
Total revenues	\$40,327,416	103.8%	-
Total expenditures	38,851,653	-	96.3%
Unassigned fund balance	17,070,448	43.9%	42.3%
Total fund balances	31,600,245	81.3%	78.4%

County policy requires the ratio of unassigned General Fund balance to total operating expenditures to be 25-50%. As of December 31, the ratio is 43.9%. County policy limits the use of unassigned fund balance to funding of capital expenditures, prepayment of outstanding debt, start-up costs of new programs, other non-recurring expenditures, or emergencies.

During the fiscal year, the fund balance of the County’s General Fund decreased by \$5,896,683. Key factors contributing to this decrease are as follows:

- The original budget for the general fund projected a deficit of \$3,547,254 after transfers to other funds totaling \$330,000. The actual decrease for the general fund was \$5,896,683, which was less than projected in the final budget by \$9,834,183. These variances are explained in the General Fund Budgetary Highlights.
- The General Fund realized \$6,649,513 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 \$21,503,665, an increase of \$1,903,135 from the prior year. Of this fund balance, \$15,924 was nonspendable for prepayments; \$2,535,248 was restricted for the Western Region for Economic Assistance (WREA) Consortium, donations, and elderly transportation programs; \$18,952,493 was committed for elderly programs and Human Services programs. The increase in fund balance was due to various savings across the Human Services Department, such as not filling all positions as they became vacant. The Family and Children’s and Justice Support Services areas also saw cost savings of \$3,420,462 compared to budget due to less children being in out of home care in 2022.

The County’s Business Fund, a major fund, had a fund balance of \$948,024, which was an increase of \$412,563 from the prior year. The Village of West Salem TIF increment collected during 2022 debt costs by \$260,914. Also, the County brought on the Economic Development Fund Corporation as a blended component unit which contributed \$100,433 to fund balance.

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The County's American Rescue Plan Act Fund, a major fund, had a fund balance deficit of (\$308,073) due to investment losses during 2022. During 2022, \$134,337 was appropriated to mitigate the fiscal effects stemming from the public health emergency.

The County's Debt Service Fund, a major fund, had a fund balance of \$278,968 at December 31, which was a decrease of \$335,096. This decrease was due to the planned use of \$100,000 in fund balance and \$238,724 of premiums from bonds issued in 2019, 2020 and 2021. These premiums are applied towards interest payments over a three-year period until the funds are depleted. The County did not issue new debt during 2022.

Additionally, the County strategically worked to utilize fund balance for capital items or one-time projects. The budgeted use of unassigned fund balance is shown below. For 2023, \$6,163,605 of the budgeted unassigned fund balance usage is for the following projects: 911 radio system upgrade, facilities, parks, Sheriff, information technology and tax system software capital, economic development, lake district rehabilitation, debt service and contributions to the La Crosse Center, Omni Center and Town of Campbell.

	Budgeted Usage of Unassigned General Fund Balance
2021	2,942,501
2022	2,828,505
2023	6,163,605

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The following schedules present a summary of General, Human Service, Business, American Rescue Plan Act, Debt Service and Special Revenue funds revenues and expenditures for the current year ended and the amount and percentage of increases and decreases in relation to the prior year.

Resources by Source Governmental Funds				
	2022	Percent of	Increase (Decrease)	
			from prior year	
	Amount	Total	Amount	Percent
Taxes (property and other)	\$ 50,103,580	44.43%	\$ 900,991	1.83%
Intergovernmental revenues	40,216,449	35.66%	(1,587,824)	-3.80%
Licenses and permits	1,051,559	0.93%	(19,734)	-1.84%
Fines, forfeits and penalties	317,813	0.28%	(36,832)	-10.39%
Public charges for services	14,377,894	12.75%	(497,873)	-3.35%
Intergovernmental charges for services	4,980,710	4.42%	(302,414)	-5.72%
Miscellaneous revenues	1,725,573	1.54%	206,507	13.59%
	<u>\$ 112,773,578</u>	100.00%	<u>\$ (1,337,179)</u>	

Governmental tax revenues increased by \$900,991. Sales tax revenue increased by \$1,155,623 from the previous year. The County levy portion of delinquent taxes recognized as revenue was \$251,344, Highway property taxes increased by \$250,000, Health Department and Library property taxes increased by \$121,643, and Debt Service property taxes decreased by \$333,020.

Intergovernmental revenues decreased by \$1,587,824. The Health Department intergovernmental revenue decreased by \$1,161,674 due to receiving approximately \$1,332,633 in COVID-19 funding during 2021. The American Rescue Plan Act fund revenue decreased by \$477,649, as the County recognizes revenue to match the expenditures each year within this fund and although there are plans to utilize the funding a reduced amount of expenditures were incurred during 2022.

Public charges for services decreased by \$497,873. This decrease was due to variety of General Fund departments and services. Consolidated court fees decreased \$50,092, park revenue decreased \$54,782, prisoners board revenue decreased \$175,596 and Register of Deeds fees decreased \$124,627.

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Expenditures by Function				
Governmental Funds				
	2022	Percent of	Increase (Decrease)	
			Amount	Total
General Government	\$ 12,590,349	11.56%	\$ 927,722	7.95%
Public Safety	18,361,721	16.85%	547,348	3.07%
Public Works	29,652	0.03%	2,389	8.76%
Health and Human Services	58,310,808	53.52%	2,206,589	3.93%
Culture, Recreation and Education	4,017,278	3.69%	406,264	11.25%
Conservation and Development	5,242,004	4.81%	(472,741)	-8.27%
Miscellaneous	449,019	0.40%	388,155	637.74%
Debt Service	7,213,095	6.62%	(4,693,408)	-39.42%
Capital Outlay	<u>2,734,416</u>	2.51%	<u>1,226,047</u>	81.28%
	<u>\$ 108,948,342</u>	99.99%	<u>\$ 538,365</u>	

Total governmental fund expenditures increased by \$538,365 from 2021.

Health and Human Services expenditures increased by \$2,206,589. In 2022, the Health Department received less funding to support COVID-19 efforts therefore total Health Department expenditures decreased by \$686,417. Also in 2022, the Human Services Department received additional funding and had additional expenditures due to continued growth in both the Children's Long-Term Support Waiver (\$1,365,170) and Comprehensive Community Services (\$1,301,373) programs.

Debt service expenditures decreased by \$4,693,408. The County did not issue new debt during 2022. During the prior year, the County retired debt early related to the pension and business fund in the amount of \$1,365,000, and refunded debt related to the Law Enforcement Center and Highway Department.

Capital outlay expenditures increased by \$1,226,047. Public safety capital outlay within the General Fund increased by \$412,852 related to communication tower upgrades in Holmen and West Salem. Culture, recreation and education capital outlay increased by \$383,473 primarily due to road improvement projects at Goose Island and Veteran's Park in the amount of \$311,541, and health and human services capital outlay increased \$214,049 due to an elevator upgrade of \$184,349.

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

December 31, 2022

Proprietary Funds: The County’s proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The following table details the net position of the County’s enterprise funds as of December 31:

	<u>2022</u>	<u>2021</u>
Hillview Health Care Center	\$ 5,630,207	\$ 6,701,846
Lakeview Nursing Home Facility Fund	2,531,344	2,246,263
Solid Waste	14,127,550	14,114,696
Apartments and assisted living facilities	8,380,706	7,304,177
Household hazardous waste disposal services	<u>1,068,612</u>	<u>1,009,739</u>
Totals	<u>\$ 31,738,419</u>	<u>\$ 31,376,721</u>

As of December 31, the County’s enterprise funds reported combined net position of \$31,738,419. Of that amount, \$12,980,884, or 40.9%, represents the net investment in capital assets. \$3,823,547, or 12.0%, is restricted for the net pension asset. The remaining amount of \$14,933,988, or 47.1% 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 \$12,313,085 of increases in expenditures due to carryforwards and open purchase orders from fiscal year 2021 to 2022, a transfer to the Highway Department for road improvement projects and adjustments throughout the year because of new grants.

Differences between final amended budget and the actual revenues and expenses resulted in a \$9,699,602 positive variance in the General Fund before other financing sources and uses. The major reasons for the variance are as follows:

Revenues:

- Taxes
 - Sales tax revenue increased \$1,155,623 from the previous year and was \$3,463,151 higher than budget. Sales tax continues to be consistent with 2022 in early 2023.
- Intergovernmental Revenues:
 - State aid for snowmobiles was more than budget by \$212,816. This was due to a grant that was awarded in 2021, but the project will not be completed until 2022 and the revenue was recognized at the time the work is done.

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

December 31, 2022

- Public Charges for Services
 - Register of Deeds fees were \$213,161 higher than budgeted, as home sales continued to be strong in La Crosse County.
 - Parks revenue continued to be strong and was over budget by \$101,405. Major improvements have been completed at Goose Island and Veteran's Park, and this continues to draw tourist to La Crosse County.
- Intergovernmental Charges for Services:
 - Indirect cost revenue was higher than budget by \$85,484. This is due to additional grant funding in the Human Services Department, who then pay the General Fund for central services costs.
- Miscellaneous Revenues
 - Investment earnings decreased by \$629,843 from the previous year and were \$944,550 lower than the original budget. This was due to overall market fluctuations.

Expenditures:

- General Government
 - The Consolidated Courts expenditures were \$335,072 less than budgeted. Salary and fringe savings totaled \$223,670, and other savings were due a lower amount jury trials than expected throughout the year.
 - Information Technology expenditures were less than budget by \$192,455 primarily due to salary and fringe savings which totaled \$113,670.
- Public Safety
 - Central dispatch expenditures were less than budget by \$275,083. This was mainly due to salary and fringe savings of \$143,216 from position vacancies.
 - Jail and court services expenditures were also less than budget by \$305,541. Savings from health insurance totaled \$114,862. The jail census remained lower than expected throughout 2022, thereby saving of \$126,708 were in food preparation, bedding and medical services.
 - Law Enforcement expenditures were less than budget by \$165,473. This was mainly due to \$30,363 from vehicle repair and maintenance, and \$65,159 from homeland security grant.
- Health and Human Services
 - Child support expenditures were less than budget by \$165,526. This was mainly due to salary and fringe savings of \$81,981 from position vacancies.
 - Veterans service officer expenditures were less than budget by \$140,735. This was mainly due to salary and fringes savings of \$121,151 from position vacancies.
- Culture, Recreation and Education
 - UW Extension expenditures were lower than budget by \$145,354. Salary and fringe savings of \$38,471 were due to vacancies, farm to school program was under budget by \$39,992 and children's programs were under budget by \$34,624.

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

December 31, 2022

- Conservation and Development
 - Land Conservation expenditures were less than budget by \$169,710. Salary and fringe savings were \$29,670, environmental costs were \$46,124 under budget and the phosphorus trading program was under budget by \$90,000.
 - Economic Development expenditures were less than budget by \$281,721. This was primarily due to the Bluffland Protection which was under budget by \$178,100.
 - Neighborhood revitalization expenditures were less than budgeted by \$257,618. Several projects have been awarded, but not yet completed, and the entire amount was carried forward into the 2023 budget.
- Miscellaneous
 - Salary contingency of \$221,745 was budgeted for 2022. \$1,606,953 was carried forward from unused 2021 appropriations for a total of \$1,828,698. The salary contingency was not used in 2022 and \$1,500,000 of the balance was carried forward to moderate the increased costs of salary and fringe in the 2023 budget.
- Capital Outlay
 - Capital outlay expenditures were less than the final budget by \$473,350. Projects that were not completed in 2022 will have funds carried forward to 2023.

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

December 31, 2022

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The County's capital assets for its governmental and business-type activities at December 31 amounted to \$192,539,165 (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	
	2022	2021	2022	2021	2022	2021
Capital Assets						
Land	\$ 3,612,765	\$ 3,646,015	\$ 943,173	\$ 943,173	\$ 4,555,938	\$ 4,589,188
Land Improvements	6,281,798	5,880,062	39,599,344	39,590,106	45,881,142	45,470,168
Buildings	95,266,764	89,841,569	28,770,619	28,745,679	124,037,383	118,587,248
Machinery and equipment	32,985,266	31,649,323	8,934,827	8,877,107	41,920,093	40,526,430
Infrastructure	140,546,970	132,266,140	-	-	140,546,970	132,266,140
Intangibles	9,791,484	9,791,489	391,822	370,695	10,183,306	10,162,184
Construction in progress	3,702,565	6,902,409	759,713	800,380	4,462,278	7,702,789
Intangible right to use leased assets	868,555	-	-	-	868,555	-
Total	293,056,167	279,977,007	79,399,498	79,327,140	372,455,665	359,304,147
Less:						
Accumulated depreciation	(132,518,464)	(125,950,975)	(47,171,103)	(45,208,343)	(179,689,567)	(171,159,318)
Accumulated amortization - leased assets	(226,933)	-	-	-	(226,933)	-
Total net capital assets	<u>\$ 160,310,770</u>	<u>\$154,026,032</u>	<u>\$ 32,228,395</u>	<u>\$ 34,118,797</u>	<u>\$192,539,165</u>	<u>\$188,144,829</u>

Within the governmental activities, the significant changes in capital assets were due to infrastructure additions in the Highway Department for road reconstruction, the acquisition of 3 trucks by the Highway Department, law enforcement system upgrades and communication tower upgrades at Holmen and West Salem. Within the business-type activities, the only significant changes were the additions of a truck at the Solid Waste Department and bobcat at Hillview Health Care Center.

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 \$70,683,618 of debt outstanding, including premiums and discounts. This includes \$65,194,293 of general obligation debt and \$5,489,325 of revenue loan debt. The County did not issue any new debt during 2022. 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 \$62,041,032 which was well below the legal limit of \$682,622,980. The net general obligation debt per capita equaled \$533.83 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, 2022

Principal Balances for Year Ended 2022

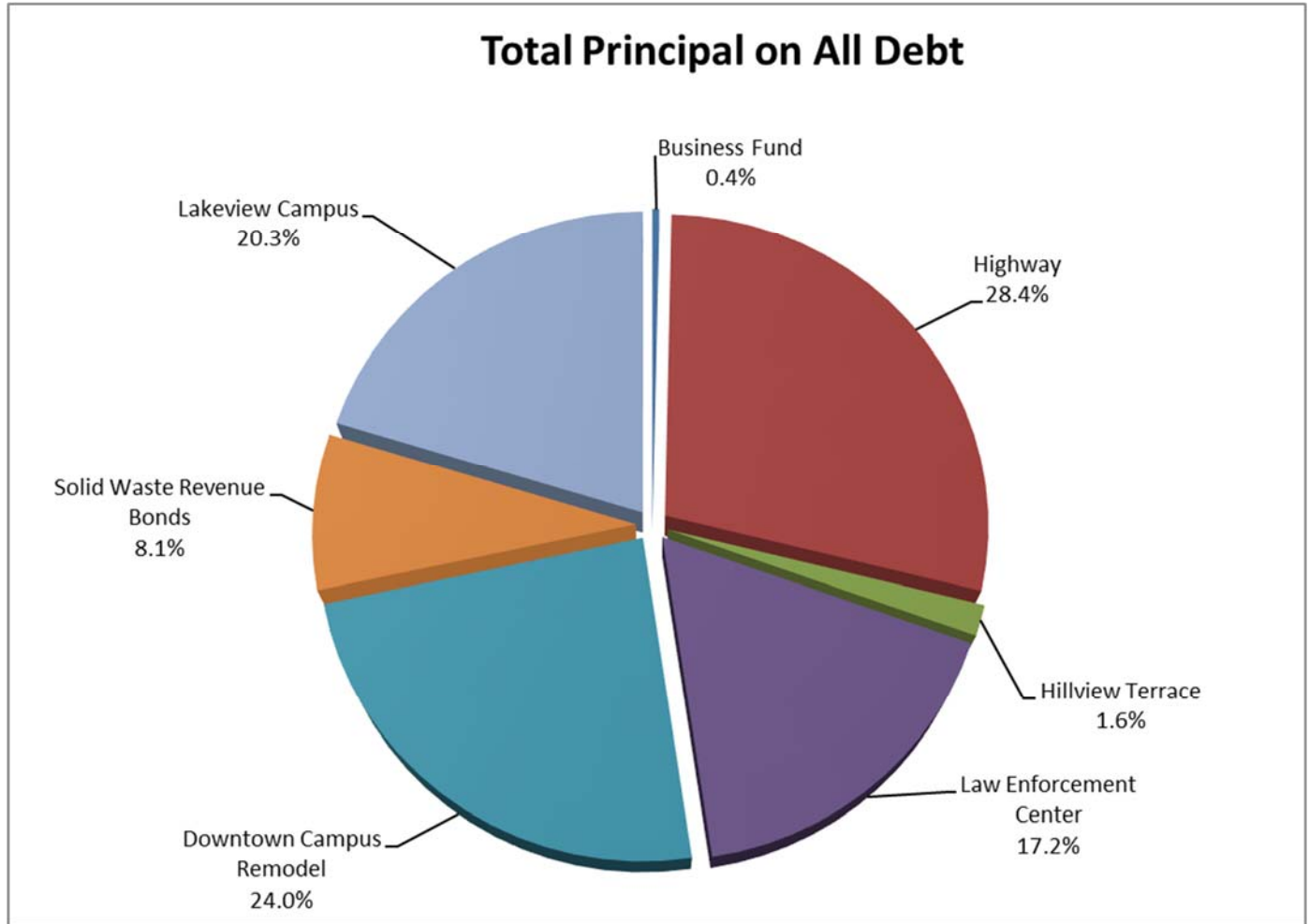
	12/31/21 Balance	2022 Principal Payments	2022 New Debt	12/31/22 Balance
GOVERNMENTAL FUNDS				
LEC Debt				
2010D Refunding Bonds	\$ 1,675,000	\$ 240,000	\$ -	\$ 1,435,000
2016A GO Refund Bonds (ref 2010 STFL)	3,050,000	400,000	-	2,650,000
2016A GO Refund Bonds (ref 2009A)	<u>8,720,000</u>	<u>1,145,000</u>	-	<u>7,575,000</u>
Total LEC Debt	13,445,000	1,785,000	-	11,660,000
Downtown Project Remodel				
2015A GO Bonds	8,440,000	435,000	-	8,005,000
2016A GO Bonds	<u>8,795,000</u>	<u>530,000</u>	-	<u>8,265,000</u>
Total Downtown Project	17,235,000	965,000	-	16,270,000
Business Fund				
2014A GO Notes	<u>365,000</u>	<u>125,000</u>	-	<u>240,000</u>
Total Business Fund	365,000	125,000	-	240,000
Highway Debt (Paid through Debt Svc)				
2013 A Bond	1,260,000	630,000	-	630,000
2014 A Bond	310,000	310,000	-	-
2015 A Bond	660,000	380,000	-	280,000
2016 A Bond	950,000	345,000	-	605,000
2017 B Bond	1,905,000	300,000	-	1,605,000
2018 A Note	2,165,000	300,000	-	1,865,000
2019 A Note	2,210,000	280,000	-	1,930,000
2020 A Note	5,200,000	545,000	-	4,655,000
2021 A Note	<u>7,755,000</u>	<u>-</u>	<u>-</u>	<u>7,755,000</u>
Total Highway Debt	<u>22,415,000</u>	<u>3,090,000</u>	<u>-</u>	<u>19,325,000</u>
TOTAL GOVERNMENTAL DEBT	<u>53,460,000</u>	<u>5,965,000</u>	<u>-</u>	<u>47,495,000</u>
ENTERPRISE FUNDS				
Solid Waste				
2015 STFL Revenue Loan	2,720,284	640,638	-	2,079,646
2016 STFL Revenue Loan	<u>4,186,556</u>	<u>776,877</u>	-	<u>3,409,679</u>
Total Solid Waste	6,906,840	1,417,515	-	5,489,325
Hillview Terrace				
2010A Refunding	<u>1,215,000</u>	<u>135,000</u>	-	<u>1,080,000</u>
Total Solid Waste	1,215,000	135,000	-	1,080,000
Lakeview Campus				
2017 A GO Debt	<u>14,385,000</u>	<u>640,000</u>	-	<u>13,745,000</u>
Total Lakeview Campus	<u>14,385,000</u>	<u>640,000</u>	<u>-</u>	<u>13,745,000</u>
TOTAL ENTERPRISE FUND DEBT	<u>22,506,840</u>	<u>2,192,515</u>	<u>-</u>	<u>20,314,325</u>
GRAND TOTAL COUNTY DEBT	<u>\$ 75,966,840</u>	<u>\$ 8,157,515</u>	<u>\$ -</u>	<u>\$ 67,809,325</u>

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

December 31, 2022

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

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



Request for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the La Crosse County Finance Department, 212 6th Street North, Room 2500, La Crosse, WI 54601.

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BASIC FINANCIAL STATEMENTS



LA CROSSE COUNTY
Exceptional services. Extraordinary place.

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LA CROSSE COUNTY, WISCONSIN
STATEMENT OF NET POSITION

December 31, 2022

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Cash and investments	\$ 67,179,565	\$ 23,744,291	\$ 90,923,856	\$ 1,360,135
Receivables (net of allowance for uncollectibles)	72,352,435	3,480,112	75,832,547	1,874,737
Internal balances	580,540	(580,540)	-	-
Inventories and prepayments	2,360,829	150,692	2,511,521	-
Other assets	432,592	252,444	685,036	-
Restricted cash and investments	24,668,226	9,117,462	33,785,688	10,693
Restricted net pension asset	20,735,163	3,823,547	24,558,710	1,925,611
Capital assets not being depreciated:				
Construction in progress	3,702,565	759,713	4,462,278	-
Land	3,612,765	943,173	4,555,938	-
Intangibles	3,399,386	-	3,399,386	-
Capital assets being depreciated:				
Land improvements	6,281,798	39,599,344	45,881,142	-
Buildings	95,266,764	28,770,619	124,037,383	-
Machinery and equipment	32,985,266	8,934,827	41,920,093	-
Infrastructure	140,546,970	-	140,546,970	-
Intangibles	6,392,098	391,822	6,783,920	-
Accumulated depreciation	(132,518,464)	(47,171,103)	(179,689,567)	-
Intangible right to use leased assets:				
Machinery and equipment	868,555	-	868,555	-
Accumulated amortization	(226,933)	-	(226,933)	-
Total Assets	<u>348,620,120</u>	<u>72,216,403</u>	<u>420,836,523</u>	<u>5,171,176</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pension	39,104,654	8,411,958	47,516,612	3,957,312
Xcel contract	-	401,767	401,767	-
Unamortized loss on debt refunding	-	57,590	57,590	-
Post employment benefit	70,213	-	70,213	-
Total Deferred Outflows of Resources	<u>39,174,867</u>	<u>8,871,315</u>	<u>48,046,182</u>	<u>3,957,312</u>
LIABILITIES				
Accounts payable and other current liabilities	9,255,188	2,754,661	12,009,849	796,023
Claims payable	2,347,585	408,451	2,756,036	-
Liabilities payable from restricted assets	993,364	11,158	1,004,522	10,693
Unearned revenue	22,592,991	96,871	22,689,862	24
Accrued interest	280,541	297,715	578,256	-
Long-Term Liabilities:				
Lease liability - current	301,559	-	301,559	-
Lease liability - noncurrent	340,063	-	340,063	-
Compensated absences - current	2,669,232	477,068	3,146,300	-
Compensated absences - noncurrent	6,787,705	-	6,787,705	-
Other post employment benefit liability-noncurrent	2,136,836	-	2,136,836	-
Bonds and notes payable - current	6,513,385	2,354,277	8,867,662	-
Bonds and notes payable - noncurrent	42,845,212	18,970,744	61,815,956	-
Landfill post-closure costs - current	32,224	13,031	45,255	-
Landfill post-closure costs - noncurrent	348,083	9,025,566	9,373,649	-
Total Liabilities	<u>97,443,968</u>	<u>34,409,542</u>	<u>131,853,510</u>	<u>806,740</u>
DEFERRED INFLOWS OF RESOURCES				
Subsequent year property tax levy	37,255,362	186,853	37,442,215	-
Leases	1,758,581	240,276	1,998,857	-
Pension	47,805,765	10,279,007	58,084,772	4,326,941
Post employment benefit	2,457,360	-	2,457,360	-
Total Deferred Inflows of Resources	<u>89,277,068</u>	<u>10,706,136</u>	<u>99,983,204</u>	<u>4,326,941</u>
NET POSITION				
Net investment in capital assets	110,367,184	12,980,884	123,348,068	-
Restricted for:				
Elderly programs	224,323	-	224,323	-
Land records	291,393	-	291,393	-
Business fund	9,059,949	-	9,059,949	-
Human service programs	2,449,454	-	2,449,454	-
Environmental programs	53,211	-	53,211	-
Library programs	630,610	-	630,610	-
Urban transportation	183,512	-	183,512	-
Special jail assessments	30,797	-	30,797	-
Dog licenses	1,000	-	1,000	-
CapX 2020	62,100	-	62,100	-
Pensions	20,735,163	3,823,547	24,558,710	1,925,611
Opioid Settlement	779,815	-	779,815	-
Other purposes	22,503	-	22,503	-
Unrestricted	56,182,937	19,167,609	75,350,546	2,069,196
Total Net Position	<u>\$ 201,073,951</u>	<u>\$ 35,972,040</u>	<u>\$ 237,045,991</u>	<u>\$ 3,994,807</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, 2022

	Program Revenues			
Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
PRIMARY GOVERNMENT				
GOVERNMENTAL ACTIVITIES				
General government	\$ 10,557,207	\$ 2,323,645	\$ 531,667	\$ -
Public safety	18,642,832	1,101,007	393,585	-
Public works	12,597,379	4,725,126	2,040,128	3,269,346
Health and human services	57,204,823	17,783,418	33,045,099	-
Culture, recreation and education	4,265,989	964,563	367,267	7,329
Conservation and development	4,411,599	630,487	2,705,938	50,768
Interest on long-term debt	1,224,513	-	-	-
Total governmental activities	108,904,342	27,528,246	39,083,684	3,327,443
BUSINESS TYPE ACTIVITIES				
Hillview Health Care Center	10,147,140	7,982,381	846,800	-
Lakeview Nursing Home Facility	995,078	1,280,159	-	-
Solid Waste	13,087,085	13,590,834	-	-
Apartments and assisted living facilities	5,383,635	6,138,988	253,790	-
Household hazardous waste disposal services	472,927	343,379	-	-
Total business type activities	30,085,865	29,335,741	1,100,590	-
TOTAL PRIMARY GOVERNMENT	\$ 138,990,207	\$ 56,863,987	\$ 40,184,274	\$ 3,327,443
COMPONENT UNIT				
Mississippi Valley Health Services	\$ 7,550,410	\$ 7,781,431	\$ 1,101,347	\$ -

GENERAL REVENUES

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

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, 2022

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

Primary Government			
Governmental Activities	Business Type Activities	Total	Component Unit
\$ (7,701,895)	\$ -	\$ (7,701,895)	\$ -
(17,148,240)	-	(17,148,240)	-
(2,562,779)	-	(2,562,779)	-
(6,376,306)	-	(6,376,306)	-
(2,926,830)	-	(2,926,830)	-
(1,024,406)	-	(1,024,406)	-
(1,224,513)	-	(1,224,513)	-
(38,964,969)	-	(38,964,969)	-
-	(1,317,959)	(1,317,959)	-
-	285,081	285,081	-
-	503,749	503,749	-
-	1,009,143	1,009,143	-
-	(129,548)	(129,548)	-
-	350,466	350,466	-
(38,964,969)	350,466	(38,614,503)	-
-	-	-	1,332,368
36,613,795	180,497	36,794,292	-
16,813,151	-	16,813,151	-
254,580	-	254,580	-
4,656,725	-	4,656,725	-
(59,547)	(479,624)	(539,171)	36
78,792	55,033	133,825	-
58,357,496	(244,094)	58,113,402	36
19,392,527	106,372	19,498,899	1,332,404
181,681,424	35,865,668	217,547,092	2,662,403
\$ 201,073,951	\$ 35,972,040	\$ 237,045,991	\$ 3,994,807

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

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

December 31, 2022

	General Fund	Human Services Fund	Business Fund	American Rescue Plan Act Fund	Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS							
Cash and investments	\$ 26,075,927	\$ 16,085,926	\$ 656,771	\$ -	\$ 278,968	\$ 5,854,097	\$ 48,951,689
Restricted cash and investments	-	2,038,044	-	21,985,850	-	459,520	24,483,414
Receivables (net of allowance for uncollectibles)	16,039,611	20,889,697	9,550,947	11,415	6,465,487	8,071,652	61,028,809
Due from other funds	1,376,375	-	-	-	-	-	1,376,375
Advance to other funds	603,075	-	-	-	-	-	603,075
Inventories and prepayments	659,856	15,924	15,388	-	-	72,898	764,066
TOTAL ASSETS	\$ 44,754,844	\$ 39,029,591	\$ 10,223,106	\$ 21,997,265	\$ 6,744,455	\$ 14,458,167	\$ 137,207,428
LIABILITIES							
Accounts payable and other current liabilities	\$ 3,545,184	\$ 4,303,853	\$ 366,680	\$ 77,347	\$ -	\$ 289,906	\$ 8,582,970
Liabilities payable from restricted assets	-	993,364	-	-	-	-	993,364
Due to other funds	77,820	2,577	6,082	-	-	26,882	113,361
Advances from other funds	-	-	49,623	-	-	-	49,623
Unearned revenues	200,666	2,551	-	22,227,991	-	157,912	22,589,120
Total liabilities	3,823,670	5,302,345	422,385	22,305,338	-	474,700	32,328,438
DEFERRED INFLOWS OF RESOURCES							
Subsequent year property tax levy	5,879,217	10,743,535	-	-	6,465,487	4,567,969	27,656,208
Leases	1,758,581	-	-	-	-	-	1,758,581
Unavailable revenue-intergovernmental grants	-	1,442,548	-	-	-	-	1,442,548
Unavailable revenue-delinquent taxes	251,344	-	-	-	-	-	251,344
Unavailable revenue-client services and taxpayers	733,776	31,024	-	-	-	-	764,800
Unavailable revenue-loan and vendor repayments	708,011	6,474	8,852,697	-	-	2,925,780	12,492,962
Total deferred inflows of resources	9,330,929	12,223,581	8,852,697	-	6,465,487	7,493,749	44,366,443
FUND BALANCES							
Nonspendable	2,973,162	15,924	15,388	-	-	72,898	3,077,372
Restricted	268,115	2,535,248	207,252	-	278,968	2,305,662	5,595,245
Committed	1,276,355	18,952,493	725,384	-	-	4,111,158	25,065,390
Assigned	10,012,165	-	-	-	-	-	10,012,165
Unassigned (deficit)	17,070,448	-	-	(308,073)	-	-	16,762,375
Total fund balances	31,600,245	21,503,665	948,024	(308,073)	278,968	6,489,718	60,512,547
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 44,754,844	\$ 39,029,591	\$ 10,223,106	\$ 21,997,265	\$ 6,744,455	\$ 14,458,167	\$ 137,207,428

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, 2022

Total Fund Balances - Governmental Funds	\$	60,512,547
<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.		63,333,812
Long-term liabilities, including bonds payable and leases, are not due and payable in the current period and therefore are not reported as liabilities in the funds.		(48,136,622)
Bond premium is amortized over the life of the bonds, whereas it is recorded as income when received in the fund statements.		(1,863,597)
Interest is not accrued at the fund level, but rather is recognized as an expenditure when due.		(280,541)
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.		111,079,234
Loan funds have unavailable revenue in the fund statements.		8,852,697
Receivables that are not available to pay for current period expenditures, and therefore are recorded as deferred inflows in the fund statements.		6,098,957
Liability for post-closure costs for the old landfill are not recorded as a liability on the fund statements.		(380,307)
Compensated absences are not due and payable in the current period and therefore are not reported as liabilities in the funds.		(9,218,440)
The net pension asset and related deferred outflows and deferred inflows used in governmental activities are not financial resources and therefore are not reported in governmental funds.		11,076,211
		11,076,211
Total Net Position - Governmental Activities	\$	201,073,951

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, 2022

	General Fund	Human Service Fund	Business Fund	American Rescue Plan Act Fund	Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES							
Taxes	\$ 26,519,992	\$ 12,742,532	\$ -	\$ -	\$ 6,452,172	\$ 4,388,884	\$ 50,103,580
Intergovernmental revenues	7,602,110	28,522,691	1,965,875	108,792	-	2,016,981	40,216,449
Licenses and permits	315,929	-	-	-	-	735,630	1,051,559
Fines, forfeits and penalties	237,455	-	-	-	-	80,358	317,813
Public charges for services	3,079,595	10,975,122	-	-	-	323,177	14,377,894
Intergovernmental charges for services	2,828,856	2,142,827	-	-	-	9,027	4,980,710
Miscellaneous revenues (losses)	(256,521)	339,773	882,082	(197,166)	-	957,405	1,725,573
Total revenues	40,327,416	54,722,945	2,847,957	(88,374)	6,452,172	8,511,462	112,773,578
EXPENDITURES							
Current:							
General government	12,558,867	-	-	31,482	-	-	12,590,349
Public safety	16,689,442	1,573,971	-	-	-	98,308	18,361,721
Public works	-	-	-	-	-	29,652	29,652
Health and human services	2,231,863	51,245,839	-	-	-	4,833,106	58,310,808
Culture, recreation and education	1,766,100	-	-	-	-	2,251,178	4,017,278
Conservation and development	2,733,279	-	2,197,259	102,855	-	208,611	5,242,004
Miscellaneous	449,019	-	-	-	-	-	449,019
Debt service:							
Principal	-	-	125,000	-	5,840,000	-	5,965,000
Interest and other charges	-	-	827	-	1,247,268	-	1,248,095
Capital outlay	2,423,083	-	264,079	-	-	47,254	2,734,416
Total expenditures	38,851,653	52,819,810	2,587,165	134,337	7,087,268	7,468,109	108,948,342
Excess (deficiency) of revenues over (under) expenditures	1,475,763	1,903,135	260,792	(222,711)	(635,096)	1,043,353	3,825,236
OTHER FINANCING SOURCES (USES)							
Sale of capital assets	10,342	-	-	-	-	12,620	22,962
Leases issued	145,239	-	177,002	-	-	-	322,241
Transfers in	101,973	-	30,000	-	300,000	-	431,973
Transfers out	(7,630,000)	-	(55,231)	-	-	(46,742)	(7,731,973)
Total other financing sources (uses)	(7,372,446)	-	151,771	-	300,000	(34,122)	(6,954,797)
Net change in fund balances	(5,896,683)	1,903,135	412,563	(222,711)	(335,096)	1,009,231	(3,129,561)
FUND BALANCES (DEFICIT), BEGINNING	37,496,928	19,600,530	535,461	(85,362)	614,064	5,480,487	63,642,108
FUND BALANCES (DEFICIT), ENDING	\$ 31,600,245	\$ 21,503,665	\$ 948,024	\$ (308,073)	\$ 278,968	\$ 6,489,718	\$ 60,512,547

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, 2022

Net changes in fund balances - total governmental funds \$ (3,129,561)

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	3,382,950	
Capital outlay expenditure	(2,734,416)	
Capital outlay amount not capitalized	564,238	
Contributed capital assets	(50,768)	
Current expenditures capitalized	<u>(262,976)</u>	(899,028)

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 (\$125,400) of capital assets and the gain on sale (\$118,915) is the net book value of capital assets removed. (6,485)

Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long term liabilities in the statement of net position. 5,965,000

Bond premium is amortized over the life of the bonds, whereas it is recorded as income when received in the fund statements. 325,021

Interest is not accrued at the fund level. 23,582

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. 7,205,810

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. 656,320

Bad debt expense was reversed in the government-wide statements for economic development loans, while on the fund statements deferred revenue is reported for these loans. (32,518)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the fund statements. 4,241,762

Long-term closure costs for the old landfill are not recorded as an expense in the fund statements. 30,091

Compensated absences do not require the use of current financial resources and therefore are not reported as an expenditures in the governmental funds. 318,178

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. 4,694,355

Change in Net Position of Governmental Activities \$ 19,392,527

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, 2022

	Business-type Activities- Enterprise Funds				Governmental Activities	
	Hillview Health Care Center	Solid Waste	Lakeview Nursing Home Facility	Nonmajor Enterprise Funds	Total	Internal Service Funds
ASSETS						
Current Assets						
Cash and cash equivalents	\$ 2,902,353	\$ 7,737,545	\$ 2,115,206	\$ 6,748,514	\$ 19,503,618	\$ 22,367,460
Restricted cash and cash equivalents	5,729	-	-	5,429	11,158	-
Restricted investments	-	-	-	-	-	319,924
Receivables (net of allowance for uncollectibles)	920,302	790,405	795,425	631,702	3,137,834	11,425,020
Due from other funds	-	26,882	-	-	26,882	410,099
Inventories and prepayments	114,183	2,959	-	21,610	138,752	1,608,703
Total current assets	<u>3,942,567</u>	<u>8,557,791</u>	<u>2,910,631</u>	<u>7,407,255</u>	<u>22,818,244</u>	<u>36,131,206</u>
Noncurrent assets						
Restricted investments	-	9,072,281	-	-	9,072,281	-
Receivables (net of allowance for uncollectibles)	-	240,884	-	-	240,884	-
Investment in WMMIC	-	-	-	-	-	685,036
Restricted net pension asset	2,511,445	212,577	-	1,099,525	3,823,547	1,661,118
Capital Assets:						
Land	19,562	920,064	3,203	344	943,173	445,024
Land improvements	242,855	39,121,312	41,359	193,818	39,599,344	1,587,024
Buildings	3,805,105	1,745,081	16,545,165	6,675,268	28,770,619	10,084,093
Machinery and equipment	5,511,377	707,281	1,592,667	1,123,502	8,934,827	19,106,419
Infrastructure	-	-	-	-	-	139,536,175
Intangibles	251,208	19,086	100,401	21,127	391,822	3,607,886
Construction in progress	34,886	724,827	-	-	759,713	2,431,700
Less accumulated depreciation/amortization	(8,882,231)	(30,238,038)	(3,798,965)	(4,251,869)	(47,171,103)	(79,821,363)
Total capital assets - net	<u>982,762</u>	<u>12,999,613</u>	<u>14,483,830</u>	<u>3,762,190</u>	<u>32,228,395</u>	<u>96,976,958</u>
Total noncurrent assets	<u>3,494,207</u>	<u>22,525,355</u>	<u>14,483,830</u>	<u>4,861,715</u>	<u>45,365,107</u>	<u>99,323,112</u>
Total Assets	<u>7,436,774</u>	<u>31,083,146</u>	<u>17,394,461</u>	<u>12,268,970</u>	<u>68,183,351</u>	<u>135,454,318</u>
DEFERRED OUTFLOWS OF RESOURCES						
Pension	5,912,105	464,037	-	2,035,816	8,411,958	3,154,837
Xcel contract	-	401,767	-	-	401,767	-
Unamortized loss on debt refunding	-	57,590	-	-	57,590	-
Post employment benefits	-	-	-	-	-	70,213
Total Deferred Outflows of Resources	<u>5,912,105</u>	<u>923,394</u>	<u>-</u>	<u>2,035,816</u>	<u>8,871,315</u>	<u>3,225,050</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, 2022

	Business-type Activities- Enterprise Funds				Governmental Activities	
	Hillview Health Care Center	Solid Waste	Lakeview Nursing Home Facility	Nonmajor Enterprise Funds	Total	Internal Service Funds
LIABILITIES						
Current liabilities						
Accounts payable and other current liabilities	\$ 303,038	\$ 2,239,796	\$ 2,137	\$ 204,326	\$ 2,749,297	\$ 658,756
Claims payable	-	-	-	-	-	2,756,036
Other liabilities payable from restricted assets	5,729	-	-	5,429	11,158	-
Due to other funds	5,694	-	-	55,238	60,932	1,639,063
Transportation cost pool	-	-	-	-	-	18,826
Unearned revenues	-	51,000	-	45,871	96,871	3,871
Accrued interest	-	167,080	127,147	3,488	297,715	-
Current portion of bonds and notes payable	-	1,472,273	743,988	138,016	2,354,277	-
Compensated absences	331,054	40,587	-	105,427	477,068	238,497
Current portion of landfill closure cost liability	-	13,031	-	-	13,031	-
Total current liabilities	<u>645,515</u>	<u>3,983,767</u>	<u>873,272</u>	<u>557,795</u>	<u>6,060,349</u>	<u>5,315,049</u>
Noncurrent liabilities						
Advances from other funds	-	-	-	553,452	553,452	-
Bonds and notes payable	-	4,017,052	13,989,845	963,847	18,970,744	-
Other post employment benefit liability	-	-	-	-	-	2,136,836
Landfill closure cost liability	-	9,025,566	-	-	9,025,566	-
Total noncurrent liabilities	<u>-</u>	<u>13,042,618</u>	<u>13,989,845</u>	<u>1,517,299</u>	<u>28,549,762</u>	<u>2,136,836</u>
Total Liabilities	<u>645,515</u>	<u>17,026,385</u>	<u>14,863,117</u>	<u>2,075,094</u>	<u>34,610,111</u>	<u>7,451,885</u>
DEFERRED INFLOWS OF RESOURCES						
Subsequent year property tax levy	-	-	-	186,853	186,853	9,599,154
Pension	7,073,157	612,329	-	2,593,521	10,279,007	3,858,114
Post employment benefits	-	-	-	-	-	2,457,360
Leases	-	240,276	-	-	240,276	-
Total Deferred Inflows of Resources	<u>7,073,157</u>	<u>852,605</u>	<u>-</u>	<u>2,780,374</u>	<u>10,706,136</u>	<u>15,914,628</u>
NET POSITION						
Net investment in capital assets	982,762	9,589,935	(252,140)	2,660,327	12,980,884	96,803,415
Restricted for:						
Net pension asset	2,511,445	212,577	-	1,099,525	3,823,547	1,661,118
Unrestricted	2,136,000	4,325,038	2,783,484	5,689,466	14,933,988	16,848,322
Total Net Position	<u>\$ 5,630,207</u>	<u>\$ 14,127,550</u>	<u>\$ 2,531,344</u>	<u>\$ 9,449,318</u>	<u>31,738,419</u>	<u>\$ 115,312,855</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>4,233,621</u>	
NET POSITION OF BUSINESS - TYPE ACTIVITIES					<u>\$ 35,972,040</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, 2022

	Business-type Activities- Enterprise Funds				Total	Governmental Activities
	Hillview Health Care Center	Solid Waste	Lakeview Nursing Home Facility	Nonmajor Enterprise Funds		Internal Service Funds
OPERATING REVENUES						
Public charges for services	\$ 7,830,280	\$ 13,500,582	\$ -	\$ 6,222,033	\$ 27,552,895	\$ 6,346,024
Intergovernmental grants and fees	-	18,301	795,425	223,683	1,037,409	-
Interdepartmental revenues	140,853	11,282	484,617	13,610	650,362	12,738,811
Miscellaneous revenues	11,248	60,669	117	23,041	95,075	70,182
Total operating revenues	<u>7,982,381</u>	<u>13,590,834</u>	<u>1,280,159</u>	<u>6,482,367</u>	<u>29,335,741</u>	<u>19,155,017</u>
OPERATING EXPENSES						
Personnel services	6,360,676	630,745	-	3,589,298	10,580,719	-
Contractual services	1,788,294	7,962,328	-	306,789	10,057,411	-
Construction and maintenance	-	-	-	-	-	7,778,670
General and administrative services	380,481	201,981	-	837,638	1,420,100	2,984,643
Post employment benefit	-	-	-	-	-	(108,826)
Claims	-	-	-	-	-	13,770,169
Materials and supplies	760,214	7,268	-	425,638	1,193,120	-
Utilities	201,593	84,356	-	221,820	507,769	-
Depreciation/amortization	158,780	1,204,896	546,478	232,327	2,142,481	4,362,310
Other services and charges	305,334	2,706,070	-	122,494	3,133,898	-
Total operating expenses	<u>9,955,372</u>	<u>12,797,644</u>	<u>546,478</u>	<u>5,736,004</u>	<u>29,035,498</u>	<u>28,786,966</u>
Operating income (loss)	<u>(1,972,991)</u>	<u>793,190</u>	<u>733,681</u>	<u>746,363</u>	<u>300,243</u>	<u>(9,631,949)</u>
NONOPERATING REVENUES (EXPENSES)						
Property taxes	-	-	-	180,497	180,497	3,819,154
Intergovernmental revenues	846,800	-	-	253,293	1,100,093	2,040,128
Investment earnings (losses)	1,152	(511,495)	-	10	(510,333)	205,035
Interest expense	-	(268,841)	(516,588)	(37,556)	(822,985)	-
Finance charges	-	-	(1,000)	(97)	(1,097)	-
Amortization of debt (discount) or premium	-	-	68,988	(7,920)	61,068	-
Rebates	-	-	-	497	497	-
Contribution to other government	-	-	-	-	-	(32,622)
Gain (loss) on disposal of property and equipment	53,400	-	-	315	53,715	(18,608)
Total nonoperating revenues (expenses)	<u>901,352</u>	<u>(780,336)</u>	<u>(448,600)</u>	<u>389,039</u>	<u>61,455</u>	<u>6,013,087</u>
Income (loss) before transfers and contributions	<u>(1,071,639)</u>	<u>12,854</u>	<u>285,081</u>	<u>1,135,402</u>	<u>361,698</u>	<u>(3,618,862)</u>
Transfers in	-	-	-	-	-	7,300,000
Capital contributions	-	-	-	-	-	3,269,346
CHANGE IN NET POSITION	<u>(1,071,639)</u>	<u>12,854</u>	<u>285,081</u>	<u>1,135,402</u>	<u>361,698</u>	<u>6,950,484</u>
NET POSITION, BEGINNING	<u>6,701,846</u>	<u>14,114,696</u>	<u>2,246,263</u>	<u>8,313,916</u>		<u>108,362,371</u>
NET POSITION, ENDING	<u>\$ 5,630,207</u>	<u>\$ 14,127,550</u>	<u>\$ 2,531,344</u>	<u>\$ 9,449,318</u>		<u>\$ 115,312,855</u>
Adjustment for the net effect of the current year activity between internal service funds and enterprise funds					(255,326)	
CHANGE IN NET POSITION OF BUSINESS -TYPE ACTIVITIES					<u>\$ 106,372</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, 2022

	Business-type Activities- Enterprise Funds				Governmental Activities	
	Hillview Health Care Center	Solid Waste	Lakeview Nursing Home Facility	Nonmajor Enterprise Funds	Total	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts from customers and users	\$ 7,732,039	\$ 13,868,089	\$ 795,542	\$ 6,306,959	\$ 28,702,629	\$ 5,836,245
Receipts from interfund services provided	140,853	11,282	484,617	13,610	650,362	13,978,341
Receipts from cash contributions	6,134	-	-	255	6,389	-
Receipts from intergovernmental grants and fees	-	18,301	-	225,477	243,778	-
Other operating cash receipts	5,114	60,669	-	-	65,783	79,633
Payments to suppliers and providers	(3,209,747)	(9,854,330)	-	(1,552,617)	(14,616,694)	(19,025,271)
Payments to employees for salaries and benefits	(6,771,763)	(661,417)	-	(3,845,438)	(11,278,618)	(5,135,038)
Payments for interfund services used	(328,285)	(164,373)	-	(361,036)	(853,694)	(447,197)
Net cash provided by (used for) operating activities	(2,425,655)	3,278,221	1,280,159	787,210	2,919,935	(4,713,287)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES						
Contribution to other government	-	-	-	-	-	(32,622)
Transfers to other funds	-	(26,882)	-	-	(26,882)	-
Principal paid on long-term debt	-	(640,638)	-	-	(640,638)	-
Interest paid	-	(108,812)	-	-	(108,812)	-
Federal and state aids received	846,800	-	-	189,234	1,036,034	2,040,128
Receipts from property taxes	-	-	-	180,497	180,497	3,819,154
Net cash provided by (used for) non-capital financing activities	846,800	(776,332)	-	369,731	440,199	5,826,660
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Acquisition and construction of capital assets	(24,294)	(159,420)	(85,139)	(63,100)	(331,953)	(11,303,831)
Transfers from other funds	-	-	-	-	-	7,300,000
Proceeds from sales of capital assets	-	-	-	315	315	151,682
Proceeds from capital contributions	-	-	-	-	-	3,269,346
Rebates	-	-	-	11,968	11,968	-
Payment on advance from other funds	-	-	-	(51,886)	(51,886)	-
Payments for finance charges	-	-	(1,000)	(97)	(1,097)	-
Principal paid on long-term debt	-	(776,877)	(640,000)	(135,000)	(1,551,877)	-
Interest paid	-	(156,996)	(524,589)	(36,052)	(717,637)	-
Net cash used for capital and related financing activities	(24,294)	(1,093,293)	(1,250,728)	(273,852)	(2,642,167)	(582,803)
CASH FLOWS FROM INVESTING ACTIVITIES						
Interest on investments	1,152	(515,030)	-	10	(513,868)	205,035
Redemption of investments	-	532,638	-	-	532,638	-
Net cash provided by investing activities	1,152	17,608	-	10	18,770	205,035
NET INCREASE IN CASH AND CASH EQUIVALENTS	(1,601,997)	1,426,204	29,431	883,099	736,737	735,605
CASH AND CASH EQUIVALENTS, BEGINNING	4,510,079	6,311,341	2,085,775	5,870,844	18,778,039	21,631,855
CASH AND CASH EQUIVALENTS, ENDING	<u>\$ 2,908,082</u>	<u>\$ 7,737,545</u>	<u>\$ 2,115,206</u>	<u>\$ 6,753,943</u>	<u>\$ 19,514,776</u>	<u>\$ 22,367,460</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, 2022

	Business-type Activities- Enterprise Funds				Governmental Activities	
	Hillview Health Care Center	Solid Waste	Lakeview Nursing Home Facility	Nonmajor Enterprise Funds	Total	Internal Service Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES						
Operating income (loss)	\$ (1,972,991)	\$ 793,190	\$ 733,681	\$ 746,363	\$ 300,243	\$ (9,631,949)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:						
Depreciation expense	158,780	1,204,896	546,478	232,327	2,142,481	4,362,310
Amortization	-	535,691	-	-	535,691	-
(Increase) Decrease receivables	(97,140)	366,827	-	63,774	333,461	(563,659)
(Increase) Decrease due from other funds	-	-	-	-	-	90,796
(Increase) Decrease inventories and prepayments	(13,079)	18,136	-	(1,191)	3,866	(357,557)
(Increase) Decrease other assets	-	-	-	-	-	193,491
(Increase) Decrease retention deposit	-	-	-	-	-	50,695
(Increase) Decrease pension related amounts	(313,339)	(33,611)	-	(237,211)	(584,161)	(353,678)
Increase (Decrease) accounts payable and other current liabilities	(31,084)	131,778	-	2,633	103,327	41,728
Increase (Decrease) claims payable	-	-	-	-	-	231,456
Increase (Decrease) due to other funds	(79,887)	-	-	1,065	(78,822)	1,329,604
Increase (Decrease) other liabilities	-	-	-	-	-	18,826
Increase (Decrease) unearned revenue	-	1,050	-	(4,673)	(3,623)	-
Increase (Decrease) compensated absences	(76,915)	3,135	-	(15,877)	(89,657)	(16,524)
Increase (Decrease) other post employment benefit related amounts	-	-	-	-	-	(108,826)
Increase (Decrease) landfill closure cost liability	-	257,129	-	-	257,129	-
Total adjustments	<u>(452,664)</u>	<u>2,485,031</u>	<u>546,478</u>	<u>40,847</u>	<u>2,619,692</u>	<u>4,918,662</u>
Net cash provided by (used for) operating activities	<u>\$ (2,425,655)</u>	<u>\$ 3,278,221</u>	<u>\$ 1,280,159</u>	<u>\$ 787,210</u>	<u>\$ 2,919,935</u>	<u>\$ (4,713,287)</u>

NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:

Lakeview Nursing Home Facility fund acquired capital assets during 2022 through accounts payable. \$2,137 of capital asset purchases remained in the outstanding accounts payable balance at year-end.
County Highway acquired capital assets during 2022 through accounts payable. \$173,543 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, 2022	\$ 4,503,249	\$ 6,311,341	\$ 2,085,775	\$ 5,863,721	\$ 18,764,086	\$ 21,631,855
Restricted, January 1, 2022	6,830	-	-	7,123	13,953	-
Total	<u>4,510,079</u>	<u>6,311,341</u>	<u>2,085,775</u>	<u>5,870,844</u>	<u>18,778,039</u>	<u>21,631,855</u>
Net increase in cash and cash equivalents	(1,601,997)	1,426,204	29,431	883,099	736,737	735,605
Total	<u>\$ 2,908,082</u>	<u>\$ 7,737,545</u>	<u>\$ 2,115,206</u>	<u>\$ 6,753,943</u>	<u>\$ 19,514,776</u>	<u>\$ 22,367,460</u>
Unrestricted, December 31, 2022	\$ 2,902,353	\$ 7,737,545	\$ 2,115,206	\$ 6,748,514	\$ 19,503,618	\$ 22,367,460
Restricted, December 31, 2022	5,729	-	-	5,429	11,158	-
Total	<u>\$ 2,908,082</u>	<u>\$ 7,737,545</u>	<u>\$ 2,115,206</u>	<u>\$ 6,753,943</u>	<u>\$ 19,514,776</u>	<u>\$ 22,367,460</u>

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

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

DECEMBER 31, 2022

	Custodial Funds
ASSETS	
Cash and cash equivalents	\$ 1,103,171
Receivables	3,331
Inventories and prepayments	2,554
Total Assets	1,109,056
 LIABILITIES	
Accounts payable and other current liabilities	959,050
Total Liabilities	959,050
 NET POSITION	
Restricted for other governments or organizations	150,006
Total Net Position	\$ 150,006

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, 2022

	Custodial Funds
ADDITIONS	
Federal and State aid	\$ 51,116
Intergovernmental revenue	167,795
Fine and forfeiture collections	3,891,854
Property Tax Collections	49,761,890
Contributions:	
Inmate funds	317,554
Total Additions	54,190,209
DEDUCTIONS	
Salary and fringe payments to employees	95,362
Payments of funds to other governments	31,901
Purchase of materials and supplies	8,964
Administrative expenses	10,947
Remittance of fines and forfeitures	3,891,854
Property Tax Collections	49,761,890
Distribution of inmate funds	317,554
Total Deductions	54,118,472
CHANGE IN FIDUCIARY NET POSITION	71,737
NET POSITION, BEGINNING OF YEAR	78,269
NET POSITION, END OF YEAR	\$ 150,006

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

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NOTES TO BASIC FINANCIAL STATEMENTS



LA CROSSE COUNTY
Exceptional services. Extraordinary place.

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

December 31, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

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

A legally separate, tax exempt organization should be reported as a component unit of a reporting entity if all of the following criteria are met: (1) the economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units, or its constituents; (2) the primary government is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization; (3) the economic resources received or held by an individual organization that the specific primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to that primary government. Blended component units, although legally separate entities, are, in substance, part of the government's operations and are reported with similar funds of the primary government.

Component Units

The government-wide financial statements include the Mississippi Valley Health Services (MVHS) as a discretely presented component unit. MVHS is a legally separate governmental organization that was formed in 2009 for the purpose of organizing and establishing a multi-jurisdictional public entity which operates a nursing home facility for the elderly and developmentally disabled. MVHS is governed by thirteen counties, including La Crosse County, each who appoint one member by the respective participating counties. In addition, La Crosse County Board exercises its will by appointing two additional members to MVHS who must serve as the president and vice president, respectively. The County contracts with MVHS to provide personnel and human resources related to the administration and management of the nursing home, as well as provide financial resources for the operations, including any incidental costs or services.

Additional information is presented in Note 14. Separately issued financial statements of MVHS may be obtained from the MVHS office.

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

B. Government-wide and Fund Financial Statements

Government-wide Financial Statements

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, 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.

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

December 31, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Fund Financial Statements

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

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

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

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

December 31, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 the Mississippi Valley Health Services Commission.

The County reports the following nonmajor governmental and enterprise funds:

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

Land Record Assessment Fund – Accounts for the activity in conjunction with computerized land information created by the County.

Special Jail Assessment Fund – Accounts for the portion of traffic violations collected by the Clerk of Courts which are restricted for law enforcement use.

Library Fund – Accounts for the operations of the County Library System.

Old Landfill Fund – Accounts for the current costs associated with post-closure care of the old landfill.

Estate Donation Fund – Accounts for monies bequeathed to the County to be used for services provided to elderly residents of the County.

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

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

Enterprise Funds – may be used to report any activity for which a fee is charged to external users for goods or services, and must be used for activities which meet certain debt or cost recovery criteria.

Robert G. Carroll Heights Apartments Fund – Accounts for the operations of the County-owned apartment complex for the aged.

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

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

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.

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

December 31, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

In addition, the County reports the following fund types:

Internal Service Funds - used to account for the financing of goods or services provided by one department or custodian to other departments or custodians of the County, or to other governmental units, on a cost-reimbursement basis.

County Highway Fund – Accounts for the operations of the County Highway Department, which consists primarily of the maintenance and construction of the County trunk highway system, maintenance of state highways within the County, and provision of highway services to other local governments.

Workers Compensation Self-Insurance Fund – Accounts for the accumulation of resources for and payment of workers compensation claims.

Health Self-Insurance Fund – Accounts for the resources for and payment of medical and dental claims.

Liability Self-Insurance Fund – Accounts for the accumulation of resources and payment of claims.

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

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

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

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

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

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

In June 2017, the GASB issue Statement No. 87, Leases. This Statement requires the recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The standard establishes a single model for lease accounting based on the foundational principle that leases are financings of the right-to-use an underlying asset. Under the Statement, a lessee is required to recognize a lease liability and an intangible right-to-use asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, which enhances the relevance and consistency of information about the County's leasing activities. This standard was implemented January 1, 2022.

Government – wide Financial Statements

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

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

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

December 31, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Financial Statements

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

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

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

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

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

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.

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

December 31, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 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.

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

December 31, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Restricted Assets

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

Restricted assets consist of cash and investments held in trust for the residents of Hillview Health Care Center, The Oaks, Neshonoc Manor, Regent Manor, Maplewood CBRF, Ravenwood Nursing Home, Monarch Manor, and the self funded liability retention accounts (WMMIC and Workers Compensation). Also included in restricted assets are the deposits required by the Wisconsin Department of Natural Resources for the County's landfill closure and post-closure care costs, and the net pension asset required by GASB 68. The Human Services Fund has restricted assets that consist of cash held in trust for foster care clients, elderly transportation program and for the Western Region for Economic Assistance (WREA) Income Maintenance Consortium. The American Rescue Plan Act Fund and Opioid Settlement Fund have restricted assets that consist of their cash balance.

5. Capital Assets

Government – wide Statements

In the government-wide financial statements, property, plant, equipment and infrastructure are accounted for as capital assets. The County defines capital assets as assets with an initial cost of more than \$10,000 for general capital assets and \$100,000 for infrastructure assets, and an estimated useful life in excess of one year. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Donated capital assets are recorded at their acquisition value at the time of acquisition.

Prior to January 2003, infrastructure assets of governmental funds were not capitalized. The County has retroactively reported all network infrastructure acquired by its governmental activities since January 1, 1980.

Additions to and replacements of capital assets are recorded at original cost, which includes material, labor, and overhead. The cost of renewals and betterments relating to retirement units is added to plant accounts. The cost of property replaced, retired or otherwise disposed of, is deducted from capital asset accounts.

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

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

Fund Financial Statements

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

6. Leases

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

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

December 31, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

7. Deferred Outflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represent a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until that future time.

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

8. 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.

9. 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.

10. Long-Term Obligations

In the government-wide statements and in the proprietary funds in the fund financial statements, long-term obligations are reported as liabilities in the applicable governmental activities, business type activities, or proprietary fund statement of net position. The long-term obligations consist primarily of notes and bonds payable, landfill post-closure costs, accrued compensated absences and other post-employment benefit liabilities. Bond premiums and discounts are deferred and amortized over the life of the bond within the government-wide and proprietary fund statements.

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

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

December 31, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

11. 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.

12. Deferred Inflows of Resources

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

13. 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.

14. 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, 2022

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

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

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

B. 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, 2022

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	\$ 5,725,385	\$ 6,963,338	Custodial credit risk
U.S. Treasury Notes	8,921,374	8,921,374	Interest rate risk, custodial credit risk
U.S. Agency Securities - implicitly guaranteed	44,984,311	44,984,311	Interest rate risk, credit risk, custodial credit risk, concentration of credit risk
U.S. Agency Securities - explicitly guaranteed	488,451	488,451	Interest rate risk, custodial credit risk
U.S. Small Business Administration Mortgages	4,869,120	4,869,120	Interest rate risk, credit risk, custodial credit risk, concentration of credit risk
Municipal Issues	1,515,204	1,515,204	Interest rate risk, credit risk, custodial credit risk, concentration of credit risk
Corporate Issues	11,148,270	11,148,270	Interest rate risk, credit risk, custodial credit risk, concentration of credit risk
State of Wisconsin Local Government Investment Pool	27,687,050	27,687,050	Credit risk
Mutual Funds - other than bond funds	21,727,533	21,727,533	N/A
Cash on Hand	110,987	-	N/A
Petty Cash	5,858	-	N/A
Total Deposits and Investments	\$ 127,183,543	\$ 128,304,651	

Reconciliation to the Financial Statements

Per statement of net position	
Cash and investments-primary government	\$ 90,923,856
Cash and investments-component unit	1,360,135
Restricted cash and investments-primary government	33,785,688
Restricted cash and investments-component unit	10,693
Per statement of fiduciary net position	
Cash and cash equivalents-custodial funds	1,103,171
Total cash and investments	\$ 127,183,543

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, 2022

NOTE 3 – CASH AND INVESTMENTS (CONTINUED)

As of December 31, 2022, \$5,103,210 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. Securities issued or guaranteed as to principal and interest by the Federal Government, or by a commission, board or other instrumentality of the Federal Government.
3. Certificate of Deposit: Certificates of deposit and other evidences of deposit from the credit unions, banks, savings banks, trust companies or savings and loan associations which are authorized to transact business in the state, which time deposits mature in not more than three years. Any Certificate of Deposit invested over the FDIC and State Deposit Guarantee Fund insured amounts are to be fully collateralized.
4. Commercial paper, rated in the highest tier (e.g., A1/P1 or higher) by a nationally recognized rating agency.
5. Any security which matures or which may be tendered for purchase at the option of the holder within not more than seven years of the date which it was acquired, if that security has a rating in the two highest rating categories.
6. Money market mutual funds regulated by the Securities and Exchange Commission and whose portfolios consist only of dollar-denominated securities and are consistent with state statutes.
7. General Obligation Bonds or Securities: General Obligation bonds or securities of any county, city, drainage district, technical college district, village, town or school district of the state, if bond or security is rated in one of the two highest rating categories by Standard & Poor's Corporation, Moody's Investors Service, Inc., or other similar nationally recognized rating agency.
8. State of Wisconsin Local Government Investment Pool: Serves as a valuable complementary investment program if it has been designated as a public depository by the local governing body. The Wisconsin Local Government Pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Statutes Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds on one day's notice. At December 31, 2022 the County's share of the LGIP's assets are reported at fair value.
9. Repurchase Agreements: Investment agreements pursuant to which a federal or state credit union, federal or state savings and loan association state bank, savings and trust company, mutual savings bank, or national bank in the State of Wisconsin agrees to repay funds advanced to the issuer, plus interest. Repurchase Agreements are to be secured by investment securities fully guaranteed by the U.S. Government or Agencies.
10. Operating Bank Account: Deposits shall be limited to the lesser of amounts guaranteed by FDIC and the State Deposit Guarantee Fund unless overnight funds in excess are fully collateralized by U.S. Government Obligations and Agency Securities.

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

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

December 31, 2022

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, 2022			
	Level 1	Level 2	Level 3	Total
U.S. Treasury Notes	\$ 8,921,374	\$ -	\$ -	\$ 8,921,374
U.S. Agency Securities	-	45,472,762	-	45,472,762
U.S. Small Business Administration Mortgages	-	4,869,120	-	4,869,120
Municipal Issues	-	1,515,204	-	1,515,204
Corporate Issues	4,727,778	6,420,492	-	11,148,270
Mutual Funds - other than bond funds	21,727,533	-	-	21,727,533
Total Investments at Fair Value	\$ 35,376,685	\$ 58,277,578	\$ -	\$ 93,654,263

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

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

A. Interest Rate Risk

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

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

December 31, 2022

NOTE 3 – CASH AND INVESTMENTS (CONTINUED)

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

Investment Type	Fair Value	Investment Maturities (In Years)			
		Less Than 1 Year	1 to 5 Years	6 to 10 Years	More Than 10 Years
U.S. Treasury Notes	\$ 8,921,374	\$ 716,710	\$ 8,204,664	\$ -	\$ -
U.S. Agency Securities	45,472,762	8,403,039	20,273,294	995,511	15,800,918
U.S. Small Business Administration Mortgages	4,869,120	-	-	1,715,175	3,153,945
Municipal Issues	1,515,204	-	1,515,204	-	-
Corporate Issues	11,148,270	2,337,398	8,810,872	-	-
Total Investments at Fair Value	\$ 71,926,730	\$ 11,457,147	\$ 38,804,034	\$ 2,710,686	\$ 18,954,863

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 2nd 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	\$ 11,268,449	AA+
U.S. Agency Securities	33,715,862	N/A
U.S. Small Business Administration Mortgages	4,869,120	N/A
Municipal Issues	431,529	AAA
Municipal Issues	672,267	AA+
Municipal Issues	411,408	AA
Corporate Issues	3,130,861	AAA
Corporate Issues	635,465	AA+
Corporate Issues	1,109,996	AA
Corporate Issues	4,239,914	AA-
Corporate Issues	290,208	A
Corporate Issues	1,741,826	N/A
State of Wisconsin Local Government Investment Pool	27,687,050	Not Rated

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

December 31, 2022

NOTE 3 – CASH AND INVESTMENTS (CONTINUED)

C. Custodial Credit Risk

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

1. U.S. Treasury Notes totaling \$2,024,531, U.S. Agency securities totaling \$27,390,921, U.S. Small Business Administration Mortgages totaling \$4,496,292 and corporate issues totaling \$4,727,777 are held by Dana Investment Advisors for the benefit of La Crosse County.
2. U.S. Treasury Notes totaling \$2,631,541, U.S. Agency securities totaling \$4,168,766, municipal issues totaling \$1,515,204 and corporate issues totaling \$6,420,493 are held by PMA Investment Advisors for the benefit of La Crosse County.
3. U.S. Treasury Notes totaling \$4,265,302, U.S. Agency securities totaling \$13,913,075 and U.S. Small Business Administration Mortgages totaling \$372,828 are held by US Bank for the benefit of La Crosse County.

D. Concentration of Credit Risk

Concentration of credit risk are investments in any one issuer (other than U.S. Treasury Notes, U.S. Agency Securities – explicitly guaranteed, Money Market Mutual Funds, or external investment pools) that represent 5% or more of the total investments of the County. The County investments subject to concentration of credit risk are as follows:

<u>Investment Type</u>	<u>Issuer</u>	<u>Fair Value</u>	<u>Percent of Total Investments</u>
U. S. Agency Securities - implicitly guaranteed	Federal Home Loan Bank	\$ 17,308,889	14.3%
U. S. Agency Securities - implicitly guaranteed	Federal Home Loan Mortgage Corporation	12,855,542	10.6%
U. S. Agency Securities - implicitly guaranteed	Federal National Mortgage Association	11,454,445	9.4%

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

December 31, 2022

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	Leases	Notes	Allowance for Uncollectible	Total
General Fund	\$ 2,011,575	\$ 5,879,217	\$ 689,214	\$ 5,065,013	\$ 1,758,581	\$ 708,011	\$ (72,000)	\$ 16,039,611
Human Services Fund	-	10,743,535	3,059,705	7,086,457	-	-	-	20,889,697
Business Fund	-	-	-	698,250	-	8,885,215	(32,518)	9,550,947
ARPA	-	-	11,415	-	-	-	-	11,415
Debt Service Fund	-	6,465,487	-	-	-	-	-	6,465,487
Hillview Health Care Center Fund	-	-	937,703	-	-	-	(17,401)	920,302
Solid Waste Fund	-	-	791,013	-	240,276	-	-	1,031,289
Lakeview Nursing Home Facility Fund	-	-	-	795,425	-	-	-	795,425
Nonmajor Governmental Funds	-	4,567,969	46,685	531,218	-	2,925,780	-	8,071,652
Nonmajor Enterprise Funds	-	186,853	330,259	114,590	-	-	-	631,702
Internal Service Funds	-	9,599,154	572,468	1,253,398	-	-	-	11,425,020
Receivables (net of allowance for uncollectible) Statement of Net Position	2,011,575	37,442,215	6,438,462	15,544,351	1,998,857	12,519,006	(121,919)	75,832,547
Custodial Funds	-	-	-	3,331	-	-	-	3,331
Total Receivables	<u>\$ 2,011,575</u>	<u>\$ 37,442,215</u>	<u>\$ 6,438,462</u>	<u>\$ 15,547,682</u>	<u>\$ 1,998,857</u>	<u>\$ 12,519,006</u>	<u>\$ (121,919)</u>	<u>\$ 75,835,878</u>

The receivables not expected to be collected within one year include the Business Fund mortgage notes of \$8,112,244. Of the \$45,194 due from the Village of West Salem TIF district and the \$708,011 due from the City of La Crosse TIF district, \$164,172 is expected to be collected within one year. Within the Human Service Fund there is recorded \$1,473,572 in amounts due from clients and the state. Lease receivables of \$1,562,571 within the General Fund and \$234,485 within the Solid Waste Fund are not expected to be collected within one year. Finally, the Solid Waste Fund has \$6,399 of receivables for the sale of 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 \$37,442,215 will be recognized during 2023.

Property taxes are recognized in the appropriate fund as revenues in the succeeding year when they are collected and available to finance services. If not collected by July 31st the delinquent property taxes are recorded as receivables and deferred inflows of resources in the General Fund. Delinquent property taxes are recognized as revenue when collected. Simple interest and penalty of 1.5% per month on delinquent property taxes are assessed by the County and recognized as revenue when received.

The County purchases uncollected property taxes from other taxing authorities at the unpaid amount to facilitate the collection of the taxes. Delinquent property taxes purchased from other taxing authorities are reflected as nonspendable fund balance at year-end since the County will not report revenues upon collection of these taxes.

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

On August 31, the tax lien date, all unpaid taxes are reflected as tax certificates. A \$50,000 allowance for losses on delinquent taxes has been provided.

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

December 31, 2022

NOTE 4 – RECEIVABLES (CONTINUED)

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

Settlement Year	County Levied	County Purchased	Total
2022	\$ 104,244	\$ 718,920	\$ 823,164
2021	52,365	381,306	433,671
2020	37,730	245,841	283,571
2019	23,328	182,589	205,917
2018	13,160	81,861	95,021
2017	5,942	42,706	48,648
2016	4,040	29,372	33,412
2015	3,737	30,531	34,268
2014	3,010	20,779	23,789
2013	2,356	16,400	18,756
2012	1,432	9,926	11,358
Total Delinquent Property Taxes Receivable	<u>\$ 251,344</u>	<u>\$ 1,760,231</u>	<u>\$ 2,011,575</u>
Less allowance for uncollectible			<u>(50,000)</u>
Net Delinquent Taxes Receivable			<u>\$ 1,961,575</u>

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

	General Fund	Business Fund	Nonmajor Governmental Funds	Total
Village of West Salem TIF	\$ -	\$ 45,194	\$ -	\$ 45,194
City of La Crosse TIF	708,011	-	-	708,011
CDBG housing mortgages	-	8,112,244	-	8,112,244
Opioid Settlement	-	-	2,925,780	2,925,780
Various revolving loan fund notes	-	727,777	-	727,777
Net Notes Receivable	<u>\$ 708,011</u>	<u>\$ 8,885,215</u>	<u>\$ 2,925,780</u>	<u>\$ 12,519,006</u>

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

December 31, 2022

NOTE 5 – RESTRICTED ASSETS

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

Governmental Activities	<u>Restricted Assets</u>	<u>Liabilities Payable from Restricted Assets</u>
WREA Income Maintenance Consortium	\$ 1,948,887	\$ 990,001
American Rescue Plan Act	21,985,850	-
Net pension asset	20,735,163	-
Elderly funds	85,794	-
Foster care client funds held in trust	3,363	3,363
Landfill closure and post-closure care costs	459,520	-
Retention deposit in WMMIC	184,812	-
Total Governmental Activities	<u>\$ 45,403,389</u>	<u>\$ 993,364</u>

Business-type Activities	<u>Restricted Assets</u>	<u>Liabilities Payable from Restricted Assets</u>
Hillview Health Care Center resident funds held in trust	\$ 5,729	\$ 5,729
Landfill closure and post-closure care costs	9,072,281	-
Net pension asset	3,823,547	-
The Oaks resident funds held in trust	219	219
Neshonoc Manor resident funds held in trust	1,001	1,001
Regent Manor resident funds held in trust	2,756	2,756
Maplewood CBRF resident funds held in trust	477	477
Ravenwood Nursing Home resident funds held in trust	538	538
Monarch Manor resident funds held in trust	438	438
Retention deposit in WMMIC	34,023	-
Total Business-type Activities	<u>\$ 12,941,009</u>	<u>\$ 11,158</u>

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

December 31, 2022

NOTE 6 – CAPITAL ASSETS

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

Governmental Activities	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets, not being depreciated/amortized:				
Construction in progress	\$ 6,902,409	\$ 1,949,429	\$ 5,149,273	\$ 3,702,565
Land	3,646,015	-	33,250	3,612,765
Intangibles	3,399,391	-	5	3,399,386
Total capital assets not being depreciated/amortized	<u>13,947,815</u>	<u>1,949,429</u>	<u>5,182,528</u>	<u>10,714,716</u>
Capital assets being depreciated/amortized:				
Land improvements	5,880,062	432,443	30,707	6,281,798
Buildings	89,841,569	5,704,395	279,200	95,266,764
Machinery and equipment	31,649,323	2,692,759	1,356,816	32,985,266
Infrastructure	132,266,140	8,280,830	-	140,546,970
Intangibles	6,392,098	-	-	6,392,098
Total capital assets being depreciated/amortized	<u>266,029,192</u>	<u>17,110,427</u>	<u>1,666,723</u>	<u>281,472,896</u>
Intangible asset - right to use leased asset:				
Machinery and equipment	-	868,555	-	868,555
Total intangible capital assets being amortized	<u>-</u>	<u>868,555</u>	<u>-</u>	<u>868,555</u>
Less accumulated depreciation/amortization for:				
Land improvements	3,074,011	161,166	30,707	3,204,470
Buildings	36,163,452	2,385,825	92,355	38,456,922
Machinery and equipment	19,473,656	1,863,605	1,054,709	20,282,552
Infrastructure	61,452,397	3,080,122	-	64,532,519
Intangibles	5,787,459	254,542	-	6,042,001
Total accumulated depreciation/amortization	<u>125,950,975</u>	<u>7,745,260</u>	<u>1,177,771</u>	<u>132,518,464</u>
Less accumulated amortization - right to use leased assets:				
Machinery and equipment	-	226,933	-	226,933
Total accumulated amortization for right to use leased assets	<u>-</u>	<u>226,933</u>	<u>-</u>	<u>226,933</u>
Total capital assets being depreciated/amortized, net	<u>140,078,217</u>	<u>10,006,789</u>	<u>488,952</u>	<u>149,596,054</u>
Total capital assets, governmental activities, net	<u>\$ 154,026,032</u>	<u>\$ 11,956,218</u>	<u>\$ 5,671,480</u>	<u>\$ 160,310,770</u>
Depreciation/amortization expense was charged to functions as follows:				
General government		\$ 670,964		
Public safety		1,957,035		
Public works		4,362,310		
Health and human services		506,876		
Culture, recreation, and education		357,350		
Conservation and development		117,658		
Total depreciation/amortization expense		<u>\$ 7,972,193</u>		
Construction in progress consists of the following projects:				
Software development	\$ 161,545			
Law enforcement system upgrade	467,139			
Tax and permitting system upgrade	153,200			
Park road improvements	311,541			
Emergency services West Salem tower project	177,440			
County Highway Fund				
Highway building improvements	21,492			
Road work	2,410,208			
Total construction in progress governmental activities	<u>\$ 3,702,565</u>			

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

December 31, 2022

NOTE 6 – CAPITAL ASSETS (CONTINUED)

Business-type Activities	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets, not being depreciated/amortized:				
Construction in progress	\$ 800,380	\$ -	\$ 40,667	\$ 759,713
Land	943,173	-	-	943,173
Total capital assets not being depreciated/amortized	<u>1,743,553</u>	<u>-</u>	<u>40,667</u>	<u>1,702,886</u>
Capital assets being depreciated/amortized:				
Land improvements	39,590,106	26,758	17,520	39,599,344
Buildings	28,745,679	42,890	17,950	28,770,619
Machinery, equipment, and vehicles	8,877,107	204,878	147,158	8,934,827
Intangibles	370,695	21,127	-	391,822
Total capital assets being depreciated/amortized	<u>77,583,587</u>	<u>295,653</u>	<u>182,628</u>	<u>77,696,612</u>
Less accumulated depreciation/amortization for:				
Land improvements	28,452,628	1,090,342	17,520	29,525,450
Buildings	9,370,650	678,933	17,950	10,031,633
Machinery and equipment	7,021,323	366,236	144,251	7,243,308
Intangibles	363,742	6,970	-	370,712
Total accumulated depreciation/amortization	<u>45,208,343</u>	<u>2,142,481</u>	<u>179,721</u>	<u>47,171,103</u>
Total capital assets being depreciated/amortized, net	<u>32,375,244</u>	<u>(1,846,828)</u>	<u>2,907</u>	<u>30,525,509</u>
Total capital assets, business-type activities, net	<u>\$ 34,118,797</u>	<u>\$ (1,846,828)</u>	<u>\$ 43,574</u>	<u>\$ 32,228,395</u>
Depreciation/amortization expense was charged to functions as follows:				
Hillview Health Care Center		\$ 158,780		
Lakeview Nursing Home Facility		546,478		
Solid Waste		1,204,896		
Apartments and assisted living facilities		204,184		
Household hazardous waste disposal services		28,143		
Total depreciation/amortization expense		<u>\$ 2,142,481</u>		
Construction in progress consists of the following projects:				
Hillview Health Care Center				
IT hardware	\$ 34,886			
Solid Waste Fund				
Clay soil for construction	724,827			
Total construction in progress business-type activities	<u>\$ 759,713</u>			

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

December 31, 2022

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:

	<u>Purpose</u>	<u>Receivable From Other Funds</u>	<u>Payable To Other Funds</u>
Major Governmental Funds			
General Fund	Building loans and admin services	\$ 60,052	\$ -
General Fund	Health Insurance overpayment	1,316,323	-
General Fund	Workers Compensation claims	-	77,820
Human Services Fund	Workers Compensation claims	-	2,577
Business Fund	To General Fund for admin services	-	6,082
Major Business-Type Funds			
Hillview Health Care Center Fund	Workers Compensation claims	-	5,694
Solid Waste Fund	Operating contribution	26,882	-
Nonmajor Governmental Funds			
Old Landfill Fund	To Solid Waste for operating contribution	-	26,882
Nonmajor Business-Type Funds			
Hillview Terrace	Workers Compensation claims	-	284
Regent Manor Fund	To General Fund for building costs	-	16,117
Maplewood CBRF	Workers Compensation claims	-	761
Ravenwood Nursing Home	Workers Compensation claims	-	223
Monarch Manor Fund	To General Fund for building costs	-	37,853
Internal Service Funds			
County Highway Fund	Workers Compensation claims	-	322,740
Workers Compensation Self Insurance Fund	From other Funds for Workers Compensation claims	410,099	-
Health Self Insurance Fund	To General Fund for health insurance overpayment	-	1,316,323
Total Fund Financial Statements		<u>\$ 1,813,356</u>	<u>\$ 1,813,356</u>
Less: Government-wide eliminations			<u>(1,786,268)</u>
Total Interfund Receivables/Payables			<u>\$ 27,088</u>

All amounts are due within one year. The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

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

December 31, 2022

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

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

	<u>Purpose</u>	<u>Advance To Other Funds</u>	<u>Advance From Other Funds</u>
Major Governmental Funds			
General Fund		\$ 603,075	\$ -
Business Fund	Loan for unsold lots	-	49,623
Nonmajor Business-Type Funds			
Regent Manor Fund	Building loan	-	64,829
Monarch Manor Fund	Building loan	-	488,623
Total		<u>\$ 603,075</u>	<u>\$ 603,075</u>
Less: Government-wide eliminations			(49,623)
Add: Interfund Receivables/Payables			27,088
Total Internal Balances - Government-wide Statement of Net Position			<u>\$ 580,540</u>

Interfund advance amounts are not due within one year.

Interfund transfers as of December 31 were as follows:

<u>Transfer from</u>	<u>Transfer to</u>	<u>Amount</u>	<u>Purpose</u>
Major Governmental Funds			
General Fund	Business Fund	\$ 30,000	Contribution to SMRT Bus program operations
General Fund	Debt Service Fund	300,000	Support for debt service fund
General Fund	County Highway Fund	7,300,000	Support for highway department projects
Nonmajor Governmental Funds			
Health Fund	General Fund	46,742	Farm 2 School program transfer to UW Extension
Business Fund	General Fund	<u>55,231</u>	Contribution for Bluffland Protection activities
Total		\$ 7,731,973	
Less: Government-wide eliminations		<u>(7,731,973)</u>	
Total Transfers - Government-Wide Statement of Activities		<u>\$ -</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, 2022

NOTE 8 – LONG-TERM OBLIGATIONS

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

Governmental Activities	Balance January 1	Additions	Reductions	Balance December 31	Due Within One Year
General Obligation Debt					
(1) 2015A General Obligation Bonds	\$ 9,100,000	\$ -	\$ 815,000	\$ 8,285,000	\$ 730,000
(7) 2016A General Obligation Refunding Bonds	21,515,000	-	2,420,000	19,095,000	2,495,000
(10) 2017B General Obligation Promissory Note	1,905,000	-	300,000	1,605,000	320,000
(11) 2018A General Obligation Promissory Note	2,165,000	-	300,000	1,865,000	305,000
(12) 2019A General Obligation Promissory Note	2,210,000	-	280,000	1,930,000	240,000
(13) 2020A General Obligation Promissory Note	5,200,000	-	545,000	4,655,000	550,000
(14) 2021A General Obligation Promissory Note	11,365,000	-	1,305,000	10,060,000	1,570,000
	53,460,000	-	5,965,000	47,495,000	6,210,000
Bond Premium	2,188,618	-	325,021	1,863,597	303,385
Total Governmental Activities Bonds and Notes Payable	55,648,618	-	6,290,021	49,358,597	6,513,385
(3) Compensated Absences *	9,791,639	2,999,895	3,334,597	9,456,937	2,669,232
(4) Other Post Employment Benefit Liability	3,021,393	-	884,557	2,136,836	-
(5) Landfill Post-closure Costs	410,398	-	30,091	380,307	32,224
(16) Lease liability	-	641,622	-	641,622	301,559
Total Governmental Activities Long-term Liabilities	\$ 68,872,048	\$ 3,641,517	\$ 10,539,266	\$ 61,974,299	\$ 9,516,400

* Compensated absences includes \$238,497 of Internal Service Funds

Business-type Activities	Balance January 1	Additions	Reductions	Balance December 31	Due Within One Year
General Obligation Debt					
(9) 2017A General Obligation Bond	\$ 14,385,000	\$ -	\$ 640,000	\$ 13,745,000	\$ 675,000
(15) 2021A General Obligation Promissory Note	1,215,000	-	135,000	1,080,000	135,000
Debt from Direct Borrowings and Direct Placements					
Revenue Loans					
(2) 2015 State Trust Fund Revenue Loan	2,720,284	-	640,638	2,079,646	666,263
(8) 2016 State Trust Fund Revenue Loan	4,186,556	-	776,877	3,409,679	806,010
	22,506,840	-	2,192,515	20,314,325	2,282,273
Bond Premium	1,082,700	-	72,004	1,010,696	72,004
Bond Discount	(10,936)	-	(10,936)	-	-
Total Business-type Activities Bonds and Notes Payable	23,578,604	-	2,253,583	21,325,021	2,354,277
(3) Compensated Absences	566,725	477,068	566,725	477,068	477,068
(6) Landfill Post-closure Costs	8,781,468	257,129	-	9,038,597	13,031
Total Business-type Activities Long-term Liabilities	\$ 32,926,797	\$ 734,197	\$ 2,820,308	\$ 30,840,686	\$ 2,844,376

LA CROSSE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2022

NOTE 8 – LONG-TERM OBLIGATIONS (CONTINUED)

- (1) \$ 8,285,000 Principal due in annual installments ranging from \$480,000 to \$815,000; interest due semi-annually ranging from 2% to 5%. Final installment is due October 1, 2035. This debt is being serviced by the Debt Service Fund.
- (2) 2,079,646 Principal and interest due in annual installments of \$749,449 with interest rate of 4.0%. Final installment is due March 15, 2025. This debt is being serviced by sanitary landfill fees within the Solid Waste Fund.
- (3) 9,934,005 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.
- (4) 2,136,836 Other post-employment benefit liability that is applicable to the governmental funds. See Note 12 for further explanation of the County's liability at December 31. The Health Self-Insurance Fund services the post-employment benefit liability for all the funds.
- (5) 380,307 The old landfill is closed and only post-closure care remains. See Note 15 for an explanation of the County's liability at December 31. This debt is being serviced by the Old Landfill Fund.
- (6) 9,038,597 Estimated liability for closure and post-closure costs of the ash monofill and the sanitary landfill, and post-closure costs for the demolition landfill which has been closed. This liability will be funded through user fees within the Solid Waste Fund.
- (7) 19,095,000 Principal due in annual installments ranging from \$640,000 to \$2,495,000; interest due semi-annually ranging from 1.625% to 3%. Final installment is due October 1, 2035. This debt is being serviced by the Debt Service Fund.
- (8) 3,409,679 Principal and interest due in annual installments of \$933,872 with interest rate of 3.75%. Final installment is due March 15, 2026. This debt is being serviced by sanitary landfill fees within the Solid Waste Fund.
- (9) 13,745,000 Principal due in annual installments ranging from \$640,000 to \$1,145,000; interest due semi-annually ranging from 3.15% to 5%. Final installment is due April 1, 2037. This debt is being serviced by the Lakeview Nursing Home Facility Fund.
- (10) 1,605,000 Principal due in annual installments ranging from \$250,000 to \$355,000; interest due semi-annually ranging from 2% to 5%. Final installment is due April 1, 2027. This debt is being serviced by the Debt Service Fund.
- (11) 1,865,000 Principal due in annual installments ranging from \$255,000 to \$340,000; interest due semi-annually ranging from 2% to 2.9%. Final installment is due April 1, 2028. This debt is being serviced by the Debt Service Fund.
- (12) 1,930,000 Principal due in annual installments ranging from \$240,000 to \$300,000; interest due semi-annually ranging from 2% to 5%. Final installment is due April 1, 2029. This debt is being serviced by the Debt Service Fund.
- (13) 4,655,000 Principal due in annual installments ranging from \$545,000 to \$610,000; interest due semi-annually ranging from 1% to 2%. Final installment is due April 1, 2030. This debt is being serviced by the Debt Service Fund.
- (14) 10,060,000 Principal due in annual installments ranging from \$310,000 to \$1,580,000; interest due semi-annually ranging from 0.05% to 2.25%. Final installment is due April 1, 2031. This debt is being serviced by the Business Fund and Debt Service Fund.
- (15) 1,080,000 Principal due in annual installments ranging from \$130,000 to \$140,000; interest due semi-annually at 0.05% to 2.25%. Final installment is due April 1, 2030. This debt is being serviced by the Hillview Terrace Fund.

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

December 31, 2022

NOTE 8 – LONG-TERM OBLIGATIONS (CONTINUED)

(16) \$ 641,622 Principal due on lease agreements with annual payments ranging from \$3,552 to \$15,532; interest due at 0.44% to 4.46%. Final payment is due in 2027.

General Obligation Debt

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

	<u>Governmental Activities</u>		<u>Business-type Activities</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 6,210,000	\$ 1,099,866	\$ 810,000	\$ 505,494
2024	5,825,000	941,145	840,000	470,375
2025	5,595,000	802,985	875,000	433,025
2026	5,150,000	667,995	915,000	393,406
2027	4,685,000	564,693	955,000	351,719
2028 - 2032	15,645,000	1,471,604	5,035,000	1,216,694
2033 - 2037	4,385,000	245,188	5,395,000	426,306
	<u>\$ 47,495,000</u>	<u>\$ 5,793,476</u>	<u>\$ 14,825,000</u>	<u>\$ 3,797,019</u>

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

Equalized Value	\$ 13,652,459,600
Debt Margin Percentage	<u>5%</u>
Legal Debt Limit	682,622,980
Outstanding General Obligation Debt	\$ 62,320,000
Less Amount Available in the Debt Service Fund	<u>(278,968)</u>
Total Amount of Debt Applicable to Debt Margin	62,041,032
Legal Debt Margin	<u>\$ 620,581,948</u>

Debt from Direct Borrowings and Direct Placements - Revenue Loans

The 2015 and 2016 state trust fund loans are payable solely from and secured by pledged revenues of the Solid Waste Fund under the contract by which the County is required to make annual payments in amounts sufficient to pay the principal and interest of the loan. Annual principal and interest payments on the bonds are expected to require less than 13.0% of net revenues. The County's state trust fund loans outstanding as of December 31, 2022 are direct borrowing; these notes contain clauses that any delinquent payments are subject to a penalty of one percent per month and that any delinquent amounts shall be deducted from any state payments that are due to the municipality.

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

December 31, 2022

NOTE 8 – LONG-TERM OBLIGATIONS (CONTINUED)

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

	<u>Governmental Activities</u>		<u>Business-type Activities</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ -	\$ -	\$ 1,472,273	\$ 211,049
2024	-	-	1,528,726	154,595
2025	-	-	1,588,208	95,114
2026	-	-	900,118	33,754
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,489,325</u>	<u>\$ 494,512</u>

Leases

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

The County entered into a lease arrangement on February 7, 2021, for the right-to-use cell tower property. Payments ranging from \$13,800 to \$15,532 are due in five annual installments. Total intangible right-to-use assets acquired under this agreement are \$58,226.

The County entered into a lease arrangement on November 24, 2014, for the right-to-use vehicles. Payments ranging from \$733 to \$766 are due in monthly installments through April 2025. Total intangible right-to-use assets acquired under this agreement are \$370,183.

The County entered into a lease arrangement on December 17, 2014, for the right-to-use vehicles. Payments ranging from \$296 to \$668 are due in monthly installments through June 2027. Total intangible right-to-use assets acquired under this agreement are \$192,414.

The County entered into a lease arrangement on December 1, 2022, for the right-to-use two shuttle buses. Payments of \$7,694 are due in monthly installments through November 2024. Total intangible right-to-use assets acquired under this agreement are \$177,002.

Remaining obligations associated with these leases are as follows:

Year Ended	Principal	Interest
December 31		
2023	301,559	\$ 11,211
2024	228,015	5,238
2025	73,439	1,732
2026	30,715	737
2027	7,894	67
Total	<u>\$ 641,622</u>	<u>\$ 18,985</u>

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

December 31, 2022

NOTE 9 – LESSOR DISCLOSURES

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

The County entered into a lease arrangement on June 1, 2009, to lease 9,330 square feet of office space. Payments ranging from \$15,657 to \$19,834 are due to the County in monthly installments through December 2030. The lease agreement is noncancelable and maintains an interest rate of 1.30%. During 2022, the County collected \$167,471 and recognized a \$167,471 reduction in the related deferred inflow of resources. The remaining lease receivable and offsetting deferred inflow of resource for this agreement is \$1,630,289 as of December 31, 2022.

The County entered into a lease arrangement on February 26, 2008, to lease shoreline for the fleeting and mooring of barges on the Mississippi River. Payments ranging from \$1,875 to \$2,015 are due to the County in monthly installments through June 2028. The lease agreement is noncancelable and maintains an interest rate of 1.30%. During 2022, the County collected \$20,843 and recognized a \$20,843 reduction in the related deferred inflow of resources. The remaining lease receivable and offsetting deferred inflow of resource for this agreement is \$128,292 as of December 31, 2022.

The County entered into a lease arrangement on June 1, 1997, to lease cell tower property. Payments ranging from \$762 to \$1,228 are due to the County in monthly installments through June 2047. The lease agreement is noncancelable and maintains an interest rate of 1.80%. During 2022, the County collected \$5,600 and recognized a \$5,600 reduction in the related deferred inflow of resources. The remaining lease receivable and offsetting deferred inflow of resource for this agreement is \$240,276 as of December 31, 2022.

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

Year Ended December 31	Governmental Activities	Business-Type Activities
	Lease Revenue	Lease Revenue
2023	\$ 196,010	\$ 5,790
2024	204,414	5,895
2025	213,102	6,002
2026	222,085	6,111
2027	231,372	6,727
2028-2032	691,598	38,713
2033-2037	-	48,201
2038-2042	-	59,166
2043-2047	-	63,671
Total	\$ 1,758,581	\$ 240,276

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

December 31, 2022

NOTE 10 – NET POSITION / FUND BALANCE

Government-wide Statements

Net position is classified into three components:

- a. Net investment in capital assets – Consists of capital assets, net of accumulated depreciation/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:

	Governmental Activities	Business-type Activities
Net investment in capital assets		
Capital Assets, Net of Accumulated Depreciation	\$ 160,310,770	\$ 32,228,395
Less Outstanding Long-term Debt	(49,358,597)	(21,325,021)
Less Lease Liability	(641,622)	-
Plus Noncapital Related Long-term Debt	240,000	2,079,647
Less Other Capital Related Liabilities	(183,367)	(2,137)
Total net investment of capital assets	110,367,184	12,980,884
Restricted		
For elderly programs	224,323	-
For land records	291,393	-
For business fund	9,059,949	-
For human service programs	2,449,454	-
For environmental programs	53,211	-
For library programs	630,610	-
For urban transportation	183,512	-
For special jail assessments	30,797	-
For dog licenses	1,000	-
For CapX 2020	62,100	-
For pensions	20,735,163	3,823,547
For opioid settlement	779,815	-
For other purposes	22,503	-
Total restricted	34,523,830	3,823,547
Unrestricted	56,182,937	19,167,609
Total Net Position	\$ 201,073,951	\$ 35,972,040

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

December 31, 2022

NOTE 10 – NET POSITION / FUND BALANCE (CONTINUED)

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 43.9 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, 2022

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	American Rescue Plan Act Fund	Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
FUND BALANCES							
Nonspendable:							
Delinquent property taxes	\$ 1,710,231	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,710,231
Advances	603,075	-	-	-	-	-	603,075
Inventory and prepayments	659,856	15,924	15,388	-	-	72,898	764,066
Total Nonspendable:	<u>2,973,162</u>	<u>15,924</u>	<u>15,388</u>	<u>-</u>	<u>-</u>	<u>72,898</u>	<u>3,077,372</u>
Restricted for:							
Post-closure costs	-	-	-	-	-	433,518	433,518
Land record assessments	-	-	-	-	-	291,393	291,393
Special jail assessments	-	-	-	-	-	30,797	30,797
WREA Consortium	-	2,410,749	-	-	-	-	2,410,749
SMRT	-	-	207,252	-	-	-	207,252
Library	-	-	-	-	-	630,610	630,610
Metropolitan planning	183,512	-	-	-	-	-	183,512
Dog licenses	-	-	-	-	-	1,000	1,000
Elderly programs	-	85,794	-	-	-	138,529	224,323
UW Extension programs	22,503	-	-	-	-	-	22,503
Debt service	-	-	-	-	278,968	-	278,968
CAP X 2020	62,100	-	-	-	-	-	62,100
Settlement proceeds	-	-	-	-	-	779,815	779,815
Unspent donations	-	38,705	-	-	-	-	38,705
Total Restricted:	<u>268,115</u>	<u>2,535,248</u>	<u>207,252</u>	<u>-</u>	<u>278,968</u>	<u>2,305,662</u>	<u>5,595,245</u>
Committed for:							
Carryforward projects	-	-	-	-	-	262,608	262,608
Economic Development	-	-	725,384	-	-	-	725,384
Neshonoc improvements	41,980	-	-	-	-	-	41,980
Lakeview capital	695,041	-	-	-	-	-	695,041
Elderly programs	-	1,631,618	-	-	-	-	1,631,618
Human service programs	-	17,320,875	-	-	-	-	17,320,875
Parks	25,680	-	-	-	-	-	25,680
Health programs	-	-	-	-	-	3,848,550	3,848,550
Harbor Commission	122,076	-	-	-	-	-	122,076
Neighborhood Revitalization	257,619	-	-	-	-	-	257,619
Homelessness	132,908	-	-	-	-	-	132,908
Dog Park	1,051	-	-	-	-	-	1,051
Total Committed:	<u>1,276,355</u>	<u>18,952,493</u>	<u>725,384</u>	<u>-</u>	<u>-</u>	<u>4,111,158</u>	<u>25,065,390</u>
Assigned for:							
Subsequent year budget items	6,163,605	-	-	-	-	-	6,163,605
Carryforward projects	3,665,637	-	-	-	-	-	3,665,637
Subsequent year purchase orders	182,923	-	-	-	-	-	182,923
Total Assigned:	<u>10,012,165</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,012,165</u>
Unassigned (deficit)	17,070,448	-	-	(308,073)	-	-	16,762,375
	<u>\$ 31,600,245</u>	<u>\$ 21,503,665</u>	<u>\$ 948,024</u>	<u>\$ (308,073)</u>	<u>\$ 278,968</u>	<u>\$ 6,489,718</u>	<u>\$ 60,512,547</u>

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

December 31, 2022

NOTE 11 – EMPLOYEES’ RETIREMENT SYSTEM

Plan Description

The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee’s date of hire are eligible to participate in the WRS.

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

Vesting

For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

Benefits Provided

Employees who retire at or after age 65 (54 for protective occupations and 62 for elected officials and executive service retirement plan participants, if hired on or before 12/31/2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

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

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

The WRS also provides death and disability benefits for employees.

Post-Retirement Adjustments

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

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

December 31, 2022

NOTE 11 – EMPLOYEES’ RETIREMENT SYSTEM (CONTINUED)

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>
2012	(7.0)%	(7.0)%
2013	(9.6)	9.0
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0
2021	5.1	13.0

Contributions

Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for General category employees, including Teachers, Executives and Elected Officials. Starting on January 1, 2016, the Executives and Elected Officials category was merged into the General Employee category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized \$3,461,705 in contributions from the County and \$271,427 in contributions from MVHS.

Contribution rates for the plan year reported as of December 31, 2022 are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (including teachers, executives, and elected officials)	6.75%	6.75%
Protective with Social Security	6.75%	11.75%
Protective without Social Security	6.75%	16.35%

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

At December 31, 2022, La Crosse County reported an asset of \$24,558,710 for its proportionate share of the net pension asset and MVHS reported \$1,925,611 for its proportionate share. The net pension asset was measured as of December 31, 2021, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2020 rolled forward to December 31, 2021. 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 asset were based on their share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2021, La Crosse County’s proportion was 0.30469168%, which was a decrease of 0.00774096% from its proportion measured as of December 31, 2020. MVHS’s proportion was 0.02389041%, which was a decrease of 0.00144247% from its proportion measured as of December 31, 2020.

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

December 31, 2022

NOTE 11 – EMPLOYEES’ RETIREMENT SYSTEM (CONTINUED)

For the year ended December 31, 2022, La Crosse County recognized pension expense of (\$2,170,490) and MVHS recognized pension expense of (\$110,082).

At December 31, 2022, 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	\$ 39,562,795	\$ 2,537,336	\$ 3,221,287	\$ 547,858
Net differences between projected and actual earnings on pension plan investments	-	55,474,407	-	3,773,221
Changes in assumptions	4,473,492	-	467,576	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	39,733	73,029	6,617	5,862
Employer contributions subsequent to the measurement date	3,440,592	-	261,832	-
Total	<u>\$ 47,516,612</u>	<u>\$ 58,084,772</u>	<u>\$ 3,957,312</u>	<u>\$ 4,326,941</u>

The \$3,440,592 for the County and \$261,832 for MVHS reported as deferred outflows of resources related to pension resulting from the County’s and MVHS’s contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2023 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>Year ended December 31:</u>	<u>La Crosse County Net Deferred Outflows/(Inflows)</u>	<u>MVHS Net Deferred Outflows/(Inflows)</u>
2023	\$ (1,207,784)	\$ (54,442)
2024	(6,889,119)	(310,535)
2025	(3,020,627)	(136,158)
2026	(2,891,222)	(130,326)

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

December 31, 2022

NOTE 11 – EMPLOYEES’ RETIREMENT SYSTEM (CONTINUED)

Actuarial Assumptions

The total pension asset in the December 31, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2020
Measurement Date of Net Pension Liability (Asset)	December 31, 2021
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate:	6.8%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table
Post-retirement Adjustments*	1.7%

* No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The total pension liability for December 31, 2021 is based upon a roll-forward of the liability calculated from the December 31, 2020 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 geometric real rates of return for each major asset class are summarized in the following table:

Retirement Funds						
Asset Allocation Targets and Expected Returns¹						
As of December 31, 2021						
Core Fund Asset Class	Asset Allocation %		Long-Term Expected Nominal Rate of Return %		Long-Term Expected Real Rate of Return % ²	
Global Equities	52	%	6.8	%	4.2	%
Fixed Income	25		4.3		1.8	
Inflation Sensitive Assets	19		2.7		0.2	
Real Estate	7		5.6		3.0	
Private Equity/Debt	12		9.7		7.0	
Total Core Fund ³	<u>115</u>	%	6.6	%	4.0	%
Variable Fund Asset Class						
U.S. Equities	70	%	6.3	%	3.7	%
International Equities	30		7.2		4.6	
Total Variable Fund	<u>100</u>	%	6.8	%	4.2	%
¹ Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations						
² New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.5%						
³ The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. This results in an asset allocation beyond 100%. Currently, an asset allocation target of 15% policy leverage is used, subject to an allowable range of up to 20%.						

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

December 31, 2022

NOTE 11 – EMPLOYEES’ RETIREMENT SYSTEM (CONTINUED)

Single discount rate. A single discount rate of 6.8% was used to measure the total pension liability, as opposed to a discount rate of 7.0% for the prior year. This single discount rate is based on the expected rate of return on pension plan investments. Because of the unique structure of WRS, the 6.8% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine the single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of La Crosse County’s and MVHS’s proportionate shares of the net pension liability (asset) to changes in the discount rate. The following presents La Crosse County’s and MVHS’s proportionate shares of the net pension liability (asset) calculated using the discount rate of 6.8%, as well as what La Crosse County’s and MVHS’s proportionate shares of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.80%) or 1-percentage-point higher (7.80%) than the current rate:

	1% Decrease to Discount Rate (5.80%)	Current Discount Rate (6.80%)	1% Increase To Discount Rate (7.80%)
La Crosse County’s proportionate share of the net pension liability (asset)	\$17,426,146	(\$24,558,710)	(\$54,779,994)
MVHS’s proportionate share of the net pension liability (asset)	1,366,357	(1,925,611)	(4,295,216)

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

At December 31, 2022, La Crosse County reported a payable to the pension plan of \$807,166, which represents contractually required contributions outstanding as of the end of the year.

NOTE 12 – OTHER POST-EMPLOYMENT BENEFITS – OPEB

General Information about the OPEB Plan

Plan Description

The County administers a single-employer defined benefit healthcare plan. The County provides post-retirement medical care benefits, in accordance with union contracts and the County’s personnel policy, to all retirees and their spouses who are eligible to receive the benefit. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75. The plan does not issue a publicly available financial report.

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

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

December 31, 2022

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

Benefits Provided

Upon retirement, eligible retirees may remain on the County’s group medical plan provided that the retiree self-pays the full (100%) required medical premium amount. The group medical plan covers both active and retired members.

Eligible retirees will also receive 85% of their accumulated unused sick leave at retirement as a cash payment into a trust account with a third-party provider. These monies may be used for medical expenses until their exhaustion. The County’s group health insurance plan provides coverage to active employees and retirees at blended premium rates. This results in an other post-employment benefit (OPEB) for the retirees, commonly referred to as an implicit rate subsidy.

Employees Covered by Benefit Terms

At December 31, 2022, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving	25
Active plan members	759
Total plan members	784

Total OPEB Liability

The County’s total OPEB liability of \$2,136,836 was measured as of December 31, 2021, and was determined by an actuarial valuation as of December 31, 2021.

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, 2021
Measurement Date:	December 31, 2021
Actuarial Cost Method:	Entry Age Normal (level percent of salary)
Medical Care Trend:	6.5% decreasing by 0.1% per year down to 5.0%, and level thereafter
Discount Rate:*	2.00%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 4.8%
Mortality:	Wisconsin 2018 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 2.00%

The discount rate was based upon all years of projected payments discounted at a municipal bond rate of 2.00%.

Actuarial assumptions are based upon an experience study conducted in 2018 using Wisconsin Retirement System (WRS) experience from 2015 – 2017.

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

December 31, 2022

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

Changes in the OPEB Liability

	Total OPEB Liability
Beginning Balance	\$ 3,021,393
Changes for the year:	
Service Cost	199,270
Interest	70,223
Changes of benefit terms	-
Differences between expected and actual experience	(673,781)
Changes of assumptions or other input	(480,269)
Benefit payments	-
Net Changes	(884,557)
Ending Balance	\$ 2,136,836

Changes of assumptions and other inputs reflect a change in the discount rate from 2.25% in 2020 to 2.00% in 2021.

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 2.00%, 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 (1.00%) or 1-percentage-point higher (3.00%) than the current rate:

	1% Decrease (1.00%)	Current Rate (2.00%)	1% Increase (3.00%)
Total OPEB liability	\$2,270,672	\$2,136,836	\$2,007,987

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 6.50% 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 (5.50% decreasing to 4.00%) or 1-percentage-point higher (7.50% decreasing to 6.00%) than the current rate:

	1% Decrease (5.50% decreasing to 4.00%)	Current Rate (6.50% decreasing to 5.00%)	1% Increase (7.50% decreasing to 6.00%)
Total OPEB liability	\$1,986,365	\$2,136,836	\$2,310,537

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

December 31, 2022

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

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

For the year ended December 31, 2022, the County recognized OPEB expense of (\$108,826). At December 31, the County reported deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 1,264,228
Changes in assumptions	70,213	1,193,132
Total	\$ 70,213	\$ 2,457,360

Amounts reported as deferred outflows and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year ended December 31:</u>	<u>Net Amount</u>
2023	\$ (378,319)
2024	\$ (378,319)
2025	\$ (378,319)
2026	\$ (378,319)
2027	\$ (378,316)
Thereafter	\$ (495,555)

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

December 31, 2022

NOTE 13 – SELF FUNDED INSURANCE AND RISK MANAGEMENT

The County is exposed to various risks of loss, including general liability, employee health and dental, and worker’s compensation claims. The County maintains three internal service funds to account for this activity. The Health and Worker’s Compensation Self-Insurance Funds were established to account for and finance losses from employee claims, and the Liability Self-Insurance Fund was established to account for losses associated with general liability claims incurred. The County continues to carry commercial insurance to provide coverage for losses from, theft of, damages to, or destruction of property, including general liability coverage for the nursing homes. Settled claims have not exceeded the commercial coverage in any of the past three years. There were no significant changes in insurable risks or coverage during the year.

Health Self-Insurance Fund

The Health Self-Insurance Fund provides coverage up to a maximum of \$185,000 plus an additional aggregate retention of \$90,000 per specific loss and \$14,105,812 for the minimum aggregate of contracts for medical claims, and provides partial coverage for dental claims. The County purchases commercial insurance for claims in excess of the coverage provided by the Fund.

All funds of the County participate in the program and make payments to the Health Self-Insurance Fund based upon actuarial estimates of the amounts needed to pay prior and current year claims. Changes in the Fund’s claims liability amounts were as follows:

	Claims Payable <u>January 1</u>	Claims and Changes in Estimates	Claim Payments	Claims Payable <u>December 31</u>
2021	\$ 1,319,981	\$ 12,226,285	(12,202,252)	\$ 1,344,014
2022	1,344,014	13,471,024	(13,287,499)	1,527,539

The claims liabilities of \$1,527,539 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 \$1,442,747 in the aggregate. Each fund is billed based upon actual claims paid to employees and administrative expenses incurred.

	Claims Payable <u>January 1</u>	Claims and Changes in Estimates	Claim Payments	Claims Payable <u>December 31</u>
2021	\$ 229,252	\$ 419,726	(148,083)	\$ 500,895
2022	500,895	45,451	(122,305)	424,041

The claims liabilities of \$424,041 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, 2022

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

Liability Self-Insurance Fund

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

The County pays annual premiums to WMMIC for its general insurance coverage and establishes a self-insured retention deposit for the payment of small claims. The self-insurance retention deposit provides coverage for up to a maximum of \$300,000 for each claim, with an annual aggregate of \$975,000. WMMIC provides the coverage for claims in excess of these amounts up to a maximum of \$12 million per occurrence, \$30 million annual aggregate.

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

	Percent Share
Eau Claire County	3.80%
City of Madison	13.45
Waukesha County	9.18
Brown County	7.45
Dane County	9.88
Outagamie County	5.95
Manitowoc County	5.40
Kenosha County	6.35
City of Eau Claire	3.03
Chippewa County	3.11
La Crosse County	3.90
City of La Crosse	1.70
Dodge County	3.82
St. Croix County	3.17
Rock County	5.56
Walworth County	5.45
Jefferson County	2.92
Marathon County	5.88
Total	100.00%

The County utilizes the Liability Self-Insurance Fund to account for this activity, and claims incurred during years when the County did not maintain general liability insurance coverage. The claims liability of \$804,456 in the fund at December 31, is based on the requirements of GASB standards, which require that a liability for claims be reported if information prior to the issuance of the financial statements indicate that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the Fund's claims liability amounts were as follows:

	Claims Payable January 1	Claims and Changes in Estimates	Claim Payments	Claims Payable December 31
2021	\$ 989,030	\$ (234,488)	(74,871)	\$ 679,671
2022	679,671	253,694	(128,909)	804,456

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, 2022

NOTE 14 – COMPONENT UNIT – MISSISSIPPI VALLEY HEALTH SERVICES COMMISSION

This report contains the Mississippi Valley Health Services Commission (MVHS), which is included as a component unit of the County of La Crosse, State of Wisconsin. Financial information is presented as a discrete column in the statement of net position and statement of activities. MVHS is a legally separate governmental organization that was formed in 2009 for the purpose of organizing and establishing a multi-jurisdictional public entity which operates a nursing home facility for the 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 \$1,756,150 in member assessments and has an outstanding payable to MVHS of \$152,365.

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, 2022

NOTE 15 – LANDFILL CLOSURE AND POST-CLOSURE CARE COSTS

La Crosse County currently has four landfill sites: The “new” landfill site, the demolition landfill site, the ash monofill landfill and the “old” landfill site which is closed and is being monitored. These sites are being accounted for as follows:

New Landfill, Ash Monofill and Demolition – Solid Waste Enterprise Fund

State and federal laws and regulations require that La Crosse County place a final cover on these landfills when closed and perform certain maintenance and monitoring functions at the new landfill sites 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 74.2% filled, the demolition landfill was closed in 2008, and the ash monofill landfill is 98.7% 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	\$ 11,500,672
Estimated costs expensed through December 31	<u>(9,038,597)</u>
Estimated costs of construction, closure, and post-closure care to be recognized in future years	<u>\$ 2,462,075</u>

The estimated total current cost of the landfill construction, closure and post-closure care of \$9,038,597 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 \$9,072,281 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 \$380,307 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 \$459,520 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, 2022

NOTE 16 – DEFERRED COMPENSATION PLAN

La Crosse County, Wisconsin offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are held solely for the benefit of the employees or their beneficiaries. These funds are held, invested and disbursed in accordance with the plan document by a third party administrator and accordingly, are not recorded in these financial statements.

NOTE 17 – COMMITMENTS, CONTINGENCIES AND SUBSEQUENT EVENTS

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.

In October 2022, the County Board approved the jurisdictional transfer of portions of County Highway B with the Village of West Salem. The transfer agreement includes a monetary amount of \$800,000 with the jurisdictional transfer. The transfer was completed in January 2023.

In March 2023, the County Board approved the execution of settlement agreements in lawsuits with various pharmaceutical companies. This step is part of a larger effort to hold defendants financially responsible for the County's expenditure of vast money and resources to combat the opioid epidemic.

NOTE 18 – RELATED PARTY TRANSACTIONS

La Crosse County has entered into a lease and administrative agreement with Mississippi Valley Health Services Commission (MVHS). Pursuant to this agreement La Crosse County provides to MVHS all management, administrative and personnel resources associated with the operation of a nursing home and facility for the 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	275,054
Personnel and related benefits	5,469,281

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 \$1,756,150 in member assessments and has an outstanding payable to MVHS of \$152,365.

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

December 31, 2022

NOTE 19 – EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT – PERIOD FINANCIAL STATEMENTS

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

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

Statement No. 96, Subscription-Based Information Technology Arrangements

Statement No. 99, Omnibus 2022

Statement No. 100, Accounting Changes and Error Corrections – an Amendment of GASB Statement No. 62

Statement No. 101, Compensated Absences

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

REQUIRED SUPPLEMENTARY INFORMATION



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, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes	\$ 23,240,031	\$ 23,225,031	\$ 26,519,992	\$ 3,294,961
Intergovernmental revenues	7,251,468	7,281,148	7,602,110	320,962
Licenses and permits	301,400	301,400	315,929	14,529
Fines, forfeits and penalties	224,000	224,000	237,455	13,455
Public charges for services	2,837,947	2,837,947	3,079,595	241,648
Intergovernmental charges for services	2,724,864	2,713,864	2,828,856	114,992
Miscellaneous revenues	670,117	693,937	(256,521)	(950,458)
	<u>37,249,827</u>	<u>37,277,327</u>	<u>40,327,416</u>	<u>3,050,089</u>
EXPENDITURES				
Current:				
General government	13,204,350	13,497,007	12,558,867	938,140
Public safety	17,098,100	17,429,739	16,689,442	740,297
Health and human services	2,512,801	2,716,185	2,231,863	484,322
Culture, recreation and education	1,542,232	1,883,045	1,766,100	116,945
Conservation and development	2,873,804	3,530,138	2,733,279	796,859
Miscellaneous	729,115	2,324,318	449,019	1,875,299
Capital outlay	2,527,679	4,120,734	2,423,083	1,697,651
	<u>40,488,081</u>	<u>45,501,166</u>	<u>38,851,653</u>	<u>6,649,513</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,238,254)</u>	<u>(8,223,839)</u>	<u>1,475,763</u>	<u>9,699,602</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	21,000	21,000	10,342	(10,658)
Leases issued	-	-	145,239	145,239
Transfers in	-	101,973	101,973	-
Transfers out	(330,000)	(7,630,000)	(7,630,000)	-
	<u>(309,000)</u>	<u>(7,507,027)</u>	<u>(7,372,446)</u>	<u>134,581</u>
Net change in fund balance *	<u>\$ (3,547,254)</u>	<u>\$ (15,730,866)</u>	(5,896,683)	<u>\$ 9,834,183</u>
FUND BALANCE, BEGINNING			<u>37,496,928</u>	
FUND BALANCE, ENDING			<u>\$ 31,600,245</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, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes	\$ 12,727,532	\$ 12,742,532	\$ 12,742,532	\$ -
Intergovernmental revenues	26,357,390	30,913,767	28,522,691	(2,391,076)
Public charges for services	11,976,465	11,658,872	10,975,122	(683,750)
Intergovernmental charges for services	2,182,169	2,182,169	2,142,827	(39,342)
Miscellaneous revenues	207,230	334,991	339,773	4,782
Total revenues	<u>53,450,786</u>	<u>57,832,331</u>	<u>54,722,945</u>	<u>(3,109,386)</u>
EXPENDITURES				
Public safety	1,594,178	1,619,178	1,573,971	45,207
Health and human services	52,343,568	57,036,054	51,245,839	5,790,215
Total expenditures	<u>53,937,746</u>	<u>58,655,232</u>	<u>52,819,810</u>	<u>5,835,422</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(486,960)</u>	<u>(822,901)</u>	<u>1,903,135</u>	<u>2,726,036</u>
Net change in fund balance *	<u>\$ (486,960)</u>	<u>\$ (822,901)</u>	<u>1,903,135</u>	<u>\$ 2,726,036</u>
FUND BALANCE, BEGINNING			<u>19,600,530</u>	
FUND BALANCE, ENDING			<u>\$ 21,503,665</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, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 2,020,004	\$ 2,535,704	\$ 1,965,875	\$ (569,829)
Miscellaneous revenues	596,674	596,674	882,082	285,408
Total revenues	<u>2,616,678</u>	<u>3,132,378</u>	<u>2,847,957</u>	<u>(284,421)</u>
EXPENDITURES				
Conservation and development	2,301,584	2,301,584	2,197,259	104,325
Debt service	125,827	125,827	125,827	-
Capital Outlay	100,000	715,700	264,079	451,621
Total expenditures	<u>2,527,411</u>	<u>3,143,111</u>	<u>2,587,165</u>	<u>555,946</u>
Deficiency of revenues under expenditures	<u>89,267</u>	<u>(10,733)</u>	<u>260,792</u>	<u>271,525</u>
OTHER FINANCING SOURCES				
Leases issued	-	-	177,002	177,002
Transfers in	30,000	30,000	30,000	-
Transfers out	-	(55,231)	(55,231)	-
Total other financing sources	<u>30,000</u>	<u>(25,231)</u>	<u>151,771</u>	<u>177,002</u>
Net change in fund balance *	<u>\$ 119,267</u>	<u>\$ (35,964)</u>	412,563	<u>\$ 448,527</u>
FUND BALANCE, BEGINNING			<u>535,461</u>	
FUND BALANCE, ENDING			<u>\$ 948,024</u>	

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

**LA CROSSE COUNTY, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
AMERICAN RESCUE PLAN ACT FUND**

Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 22,923,224	\$ 7,190,000	\$ 108,792	\$ (7,081,208)
Miscellaneous revenues (losses)	-	-	(197,166)	(197,166)
Total revenues	<u>22,923,224</u>	<u>7,190,000</u>	<u>(88,374)</u>	<u>(7,278,374)</u>
EXPENDITURES				
General government:	22,923,224	156,000	31,482	124,518
Health and human services:	-	3,000,000	-	3,000,000
Conservation and Development:	-	4,034,000	102,855	3,931,145
Total expenditures	<u>22,923,224</u>	<u>7,190,000</u>	<u>134,337</u>	<u>7,055,663</u>
Deficiency of revenues under expenditures	<u>-</u>	<u>-</u>	<u>(222,711)</u>	<u>(222,711)</u>
Net change in fund balance *	<u>\$ -</u>	<u>\$ -</u>	<u>(222,711)</u>	<u>\$ (222,711)</u>
FUND BALANCE (DEFICIT), BEGINNING			<u>(85,362)</u>	
FUND BALANCE (DEFICIT), ENDING			<u>\$ (308,073)</u>	

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

	2018	2019	2020	2021	2022
Beginning Balance	\$ 3,954,571	\$ 4,214,008	\$ 4,468,436	\$ 2,674,542	\$ 3,021,393
Service Cost	327,164	327,164	303,329	180,544	199,270
Interest	140,492	151,960	180,135	76,032	70,223
Changes of benefit terms	-	-	-	-	-
Differences between expected and actual experience	-	-	(1,012,005)	-	(673,781)
Changes of assumptions or other input	-	(152,916)	(1,031,916)	90,275	(480,269)
Benefit payments	(208,219)	(71,780)	(233,437)	-	-
Net change in total OPEB liability	<u>259,437</u>	<u>254,428</u>	<u>(1,793,894)</u>	<u>346,851</u>	<u>(884,557)</u>
Ending Balance	<u>\$ 4,214,008</u>	<u>\$ 4,468,436</u>	<u>\$ 2,674,542</u>	<u>\$ 3,021,393</u>	<u>\$ 2,136,836</u>
Covered employee payroll	\$ 50,533,288	\$ 50,533,288	\$ 40,156,604	\$ 40,156,604	\$ 52,106,549
Total OPEB liability as a percentage of covered employee payroll	8.34%	8.84%	6.66%	7.52%	4.10%

See accompanying notes to required supplementary information.

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

	2015	2016	2017	2018	2019	2020	2021	2022
La Crosse County's proportion of the net pension liability (asset)	\$ (7,889,198)	\$ 5,264,281	\$ 2,696,029	\$ (9,845,123)	\$ 11,687,861	\$ (10,340,841)	\$ (19,505,603)	\$ (24,558,710)
Proportionate share of the net pension liability (asset)	\$ 43,309,654	\$ 44,149,162	\$ 46,396,510	\$ 46,244,846	\$ 46,040,434	\$ 46,066,304	\$ 47,610,190	\$ 46,978,345
Covered payroll	-18.22%	11.92%	5.81%	-21.29%	25.39%	-22.45%	-40.97%	-52.28%
Proportionate share of the net pension liability (asset) as a percentage of covered payroll	102.74%	98.2%	99.12%	102.93%	96.45%	102.96%	105.26%	106.02%
Plan fiduciary net position as a percentage of the total pension liability (asset)								
MVHS's proportion of the net pension liability (asset)	\$ 0.04256601%	\$ 0.03769270%	\$ 0.03218800%	\$ 0.02726314%	\$ 0.02590599%	\$ 0.02514290%	\$ 0.02533288%	\$ 0.02389041%
Proportionate share of the net pension liability (asset)	\$ (1,045,538)	\$ 612,499	\$ 265,306	\$ (809,475)	\$ 921,654	\$ (810,722)	\$ (1,581,567)	\$ (1,925,611)
Covered payroll	\$ 5,739,733	\$ 5,851,251	\$ 4,479,535	\$ 5,302,641	\$ 5,573,098	\$ 5,701,030	\$ 5,870,851	\$ 5,860,855
Proportionate share of the net pension liability (asset) as a percentage of covered payroll	-18.22%	10.47%	5.92%	-15.27%	16.54%	-14.22%	-26.94%	-32.86%
Plan fiduciary net position as a percentage of the total pension liability (asset)	102.74%	98.2%	99.12%	102.93%	96.45%	102.96%	105.26%	106.02%

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

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

	2015	2016	2017	2018	2019	2020	2021	2022
La Crosse County								
Contractually required contributions	\$ 3,087,605	\$ 3,143,443	\$ 3,336,439	\$ 3,322,285	\$ 3,263,840	\$ 3,387,578	\$ 3,461,705	\$ 3,440,592
Contributions made in relation to the contractually required contributions	\$ 3,087,605	\$ 3,143,443	\$ 3,336,439	\$ 3,322,285	\$ 3,263,840	\$ 3,387,578	\$ 3,461,705	\$ 3,440,592
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 44,151,121	\$ 46,396,510	\$ 46,244,846	\$ 46,040,434	\$ 46,066,304	\$ 47,610,190	\$ 46,978,345	\$ 47,927,367
Contributions as a percentage of covered payroll	6.99%	6.78%	7.21%	7.22%	7.09%	7.12%	7.37%	7.18%
MVHS								
Contractually required contributions	\$ 359,243	\$ 309,334	\$ 274,325	\$ 261,981	\$ 255,885	\$ 274,674	\$ 271,427	\$ 261,832
Contributions made in relation to the contractually required contributions	\$ 359,243	\$ 309,334	\$ 274,325	\$ 261,981	\$ 255,885	\$ 274,674	\$ 271,427	\$ 261,832
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 5,851,251	\$ 4,479,535	\$ 5,302,641	\$ 5,573,098	\$ 5,701,030	\$ 5,870,851	\$ 5,860,855	\$ 6,012,988
Contributions as a percentage of covered payroll	6.14%	6.91%	5.17%	4.70%	4.49%	4.68%	4.63%	4.35%

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

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LA CROSSE COUNTY, WISCONSIN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2022

NOTE 1 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

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.

NOTE 2 – EMPLOYEES' RETIREMENT SYSTEM

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

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

NOTE 3 – OTHER POST-EMPLOYMENT BENEFITS - OPEB

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.

LA CROSSE COUNTY, WISCONSIN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2022

NOTE 3 – OTHER POST-EMPLOYMENT BENEFITS – OPEB (CONTINUED)

Changes in benefit terms. There were no changes to the benefit terms.

Changes in assumptions. Actuarial assumptions are based upon a discount rate of 2.00 percent which is based upon all years of projected payments discounted at a municipal bond rate as of December 31, 2021. Assumptions are also based on an experience study conducted in 2018 using Wisconsin Retirement System (WRS) experience from 2015 – 2017.

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

SUPPLEMENTARY INFORMATION



LA CROSSE COUNTY
Exceptional services. Extraordinary place.

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MAJOR GOVERNMENTAL FUNDS

General Fund - to account for the primary operating fund of the County. It is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund. Funding is provided through property taxes, state and federal grants, licenses and permits, fines and penalties, and public charges for services.

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

Business Fund- to account for loans provided to businesses within the County to promote economic development, loans provided to residents throughout a thirteen-county area for the rehabilitation of their homes and down-payment assistance, the development of the Lakeview Business Park, and the operations of the SMRT transportation program. Funding provided by state and federal grants, contributions, and principal and interest repayments on loans.

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

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

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

Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
TAXES				
General property taxes	\$ 9,226,053	\$ 9,211,053	\$ 8,959,709	\$ (251,344)
Forest crop taxes	45,000	45,000	53,696	8,696
Interest on taxes	500,000	500,000	492,552	(7,448)
TIF repayment	118,978	118,978	200,884	81,906
County sales tax	13,350,000	13,350,000	16,813,151	3,463,151
	<u>23,240,031</u>	<u>23,225,031</u>	<u>26,519,992</u>	<u>3,294,961</u>
Total taxes				
INTERGOVERNMENTAL REVENUES				
State shared taxes	3,517,507	3,517,507	3,517,419	(88)
Utility tax from state	563,000	563,000	589,224	26,224
State aid - exempt computer	150,000	150,000	158,033	8,033
State aid - personal property	346,602	346,602	346,602	-
DNR aid in lieu of tax	40,000	40,000	45,447	5,447
DNR wildlife damage/claims program	13,000	13,000	17,930	4,930
Federal aid - law enforcement	15,098	15,098	20,239	5,141
State aid - emergency government	126,603	132,553	229,633	97,080
State aid - snowmobile	42,780	42,780	255,596	212,816
State aid - parks	-	7,330	7,329	(1)
State aid - land conservation	419,188	430,688	449,357	18,669
State aid - law enforcement	146,140	151,040	119,405	(31,635)
State aid - victim witness	70,000	70,000	99,551	29,551
State aid - courts	485,000	485,000	531,667	46,667
State aid - child support	1,049,309	1,049,309	970,581	(78,728)
State and federal aid - veterans	13,000	13,000	14,300	1,300
State and federal aid - MPO	254,241	254,241	229,797	(24,444)
	<u>7,251,468</u>	<u>7,281,148</u>	<u>7,602,110</u>	<u>320,962</u>
Total intergovernmental revenues				

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

Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
LICENSES AND PERMITS				
Conservation license fees	\$ 100	\$ 100	\$ 85	\$ (15)
Construction fees	35,000	35,000	28,340	(6,660)
Stormwater fees	6,000	6,000	8,426	2,426
Zoning fees	110,300	110,300	94,777	(15,523)
Cremation permits	150,000	150,000	184,301	34,301
	<hr/>		<hr/>	
Total licenses and permits	301,400	301,400	315,929	14,529
<hr/>				
FINES, FORFEITS AND PENALTIES				
County ordinance fines	85,000	85,000	94,817	9,817
Penal fines for County	120,000	120,000	108,857	(11,143)
Section 125 cash forfeiture	-	-	8,332	8,332
Dog license penalty	19,000	19,000	25,449	6,449
	<hr/>		<hr/>	
Total fines, forfeits and penalties	224,000	224,000	237,455	13,455
<hr/>				
PUBLIC CHARGES FOR SERVICES				
General County fees	32,750	32,750	41,971	9,221
Consolidated court cost, fees and charges	341,500	341,500	320,699	(20,801)
Family court counsel fees	11,500	11,500	12,221	721
Mediation	31,050	31,050	27,385	(3,665)
Register of deeds fees	880,000	880,000	1,093,161	213,161
Medical examiner fees	33,200	33,200	40,930	7,730
Prisoners board revenue	287,530	287,530	188,243	(99,287)
Law enforcement fees	136,875	136,875	99,206	(37,669)
Public health revenue	25,360	25,360	20,136	(5,224)
Park revenue	766,000	766,000	867,405	101,405
Parking lot revenue	60,600	60,600	77,056	16,456
UW Extension fees	21,000	21,000	12,552	(8,448)
Non-metallic mining fees	39,000	39,000	42,313	3,313
La Crosse Area Planning Commission	39,787	39,787	39,787	-
Other public charges for services	131,795	131,795	196,530	64,735
	<hr/>		<hr/>	
Total public charges for services	2,837,947	2,837,947	3,079,595	241,648
<hr/>				

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

Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
INTERGOVERNMENTAL CHARGES FOR SERVICES				
Charges to other governments	\$ 207,499	\$ 196,499	\$ 203,403	\$ 6,904
Indirect cost revenue	2,487,365	2,487,365	2,572,849	85,484
Elections revenue	24,000	24,000	45,797	21,797
Refuge revenue	6,000	6,000	6,807	807
	<hr/>		<hr/>	
Total intergovernmental charges for services	2,724,864	2,713,864	2,828,856	114,992
	<hr/>		<hr/>	
MISCELLANEOUS REVENUES				
Rental income	276,781	276,781	261,989	(14,792)
Investment earnings (losses)	300,000	300,000	(644,550)	(944,550)
Lease interest revenue	-	-	22,069	22,069
Insurance claims	10,500	10,500	14,655	4,155
Miscellaneous revenue	62,386	78,986	55,391	(23,595)
Donations	20,450	27,670	33,925	6,255
	<hr/>		<hr/>	
Total miscellaneous revenues	670,117	693,937	(256,521)	(950,458)
	<hr/>		<hr/>	
OTHER FINANCING SOURCES				
Sale of capital assets	21,000	21,000	10,342	(10,658)
Leases issued	-	-	145,239	145,239
Transfer in	-	101,973	101,973	-
	<hr/>		<hr/>	
Total other financing sources	21,000	122,973	257,554	134,581
	<hr/>		<hr/>	
TOTAL REVENUES AND OTHER FINANCING SOURCES				
	<u>\$ 37,270,827</u>	<u>\$ 37,400,300</u>	<u>\$ 40,584,970</u>	<u>\$ 3,184,670</u>

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

Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
GENERAL GOVERNMENT				
Consolidated courts	\$ 2,396,910	\$ 2,409,410	\$ 2,074,338	\$ 335,072
Corporation counsel	516,583	518,083	544,862	(26,779)
County board	462,773	490,184	355,129	135,055
County clerk	182,593	182,593	169,971	12,622
Elections	212,618	225,034	177,316	47,718
Family court commissioner	129,663	163,948	144,835	19,113
Mediation	314,952	316,952	274,019	42,933
Register of deeds	428,985	428,985	417,011	11,974
County administrator	491,468	528,238	552,510	(24,272)
Insurance	333,620	333,620	436,081	(102,461)
Information technology	3,107,252	3,214,252	3,021,797	192,455
Finance	837,199	837,199	858,743	(21,544)
Human Resources	696,040	696,040	688,063	7,977
Retirees insurance	600,000	600,000	578,838	21,162
Unemployment compensation	17,000	17,000	10,196	6,804
External accounting and auditing	30,626	30,626	30,622	4
Treasurer	327,959	332,534	258,717	73,817
Section 125 administrative costs	13,750	13,750	10,801	2,949
District attorney	747,218	747,218	730,013	17,205
Medical examiner	495,101	498,301	409,502	88,799
County wellness programs	213,985	227,377	176,692	50,685
Administrative center	307,814	307,814	301,161	6,653
Property management	340,241	377,849	337,650	40,199
	<u>13,204,350</u>	<u>13,497,007</u>	<u>12,558,867</u>	<u>938,140</u>
PUBLIC SAFETY				
Emergency government	111,386	113,136	100,244	12,892
Central dispatch	2,880,414	2,909,256	2,634,173	275,083
SARA hazardous materials	86,347	93,297	66,246	27,051
Jail and court services	7,290,820	7,324,827	7,019,286	305,541
Law enforcement	5,496,821	5,749,077	5,583,604	165,473
Courthouse and law enforcement center	1,232,312	1,240,146	1,285,889	(45,743)
	<u>17,098,100</u>	<u>17,429,739</u>	<u>16,689,442</u>	<u>740,297</u>

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

Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
HEALTH AND HUMAN SERVICES				
Office building and detention center	\$ 579,943	\$ 579,943	\$ 550,630	\$ 29,313
Child support	1,221,911	1,191,911	1,026,385	165,526
Victim-witness service	213,353	213,353	223,252	(9,899)
Residential house	500	1,000	1,479	(479)
Veterans service officer	425,666	463,908	323,173	140,735
Veterans relief	23,285	24,525	23,937	588
Veterans mentor program	3,643	3,643	2,060	1,583
Jeans' day donations	14,500	14,500	13,080	1,420
End homelessness collaborative	30,000	223,402	67,867	155,535
	<u>2,512,801</u>	<u>2,716,185</u>	<u>2,231,863</u>	<u>484,322</u>
CULTURE, RECREATION AND EDUCATION				
University extension	394,064	505,390	360,036	145,354
Wisconsin nutrition education program	950	950	251	699
Historical society	55,000	55,000	55,000	-
Historical sites	1,340	4,040	1,084	2,956
Parks	1,090,878	1,317,665	1,349,729	(32,064)
	<u>1,542,232</u>	<u>1,883,045</u>	<u>1,766,100</u>	<u>116,945</u>
CONSERVATION AND DEVELOPMENT				
Land conservation	1,111,593	1,190,518	1,020,808	169,710
Economic development	360,726	566,723	285,002	281,721
Metropolitan Planning Organization	300,028	306,028	278,460	27,568
Harbor Commission Project	3,900	3,900	1,771	2,129
Zoning	1,097,557	1,100,957	1,042,844	58,113
Neighborhood revitalization	-	362,012	104,394	257,618
	<u>2,873,804</u>	<u>3,530,138</u>	<u>2,733,279</u>	<u>796,859</u>
MISCELLANEOUS				
Nondepartmental	357,370	362,620	449,019	(86,399)
Contingency	371,745	1,961,698	-	1,961,698
	<u>729,115</u>	<u>2,324,318</u>	<u>449,019</u>	<u>1,875,299</u>

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

Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
CAPITAL OUTLAY				
General government	641,440	827,664	319,205	508,459
Public safety	1,534,039	2,092,538	1,409,130	683,408
Health and human services	67,000	215,216	204,878	10,338
Culture, recreation and education	285,200	985,316	489,870	495,446
	<u>2,527,679</u>	<u>4,120,734</u>	<u>2,423,083</u>	<u>1,697,651</u>
OTHER FINANCING USES				
Transfers out:				
Business Fund	30,000	30,000	30,000	-
Debt Service	300,000	300,000	300,000	-
County Highway	-	7,300,000	7,300,000	-
	<u>330,000</u>	<u>7,630,000</u>	<u>7,630,000</u>	<u>-</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>\$ 40,818,081</u>	<u>\$ 53,131,166</u>	<u>\$ 46,481,653</u>	<u>\$ 6,649,513</u>

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

Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Property taxes	\$ 12,727,532	\$ 12,742,532	\$ 12,742,532	\$ -
Intergovernmental revenues:				
Human services	26,357,390	30,913,767	28,522,691	(2,391,076)
Public charges for services:				
Human services	11,976,465	11,658,872	10,975,122	(683,750)
Intergovernmental charges for services:				
Human services	2,182,169	2,182,169	2,142,827	(39,342)
Miscellaneous revenues	207,230	334,991	339,773	4,782
	<u>53,450,786</u>	<u>57,832,331</u>	<u>54,722,945</u>	<u>(3,109,386)</u>
EXPENDITURES				
Public safety:				
Western region adolescent services	1,594,178	1,619,178	1,573,971	45,207
Health and human services:				
Aging & disability resource center	3,973,231	4,273,215	3,683,265	589,950
Family and children services	8,131,457	8,437,228	6,383,939	2,053,289
Integrated support & recovery services	26,802,400	30,415,396	28,394,162	2,021,234
Income maintenance services	7,712,767	7,712,767	8,134,386	(421,619)
Justice support services	5,517,713	5,959,406	4,592,233	1,367,173
Miscellaneous	206,000	238,042	57,854	180,188
	<u>53,937,746</u>	<u>58,655,232</u>	<u>52,819,810</u>	<u>5,835,422</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(486,960)</u>	<u>(822,901)</u>	<u>1,903,135</u>	<u>2,726,036</u>
Net change in fund balance *	<u>\$ (486,960)</u>	<u>\$ (822,901)</u>	<u>1,903,135</u>	<u>\$ 2,726,036</u>
FUND BALANCE, BEGINNING			<u>19,600,530</u>	
FUND BALANCE, ENDING			<u>\$ 21,503,665</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, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues:				
Federal and State aid	\$ 1,947,254	\$ 2,462,954	\$ 1,876,125	\$ (586,829)
Local government contribution	72,750	72,750	89,750	17,000
Miscellaneous revenues:				
Loan repayments	553,530	553,530	754,609	201,079
Investment earnings	8,144	8,144	5,090	(3,054)
Donations	35,000	35,000	122,383	87,383
Total revenues	<u>2,616,678</u>	<u>3,132,378</u>	<u>2,847,957</u>	<u>(284,421)</u>
EXPENDITURES				
Conservation and development:				
Economic development	2,301,584	2,301,584	2,197,259	104,325
Debt service:				
Principal	125,000	125,000	125,000	-
Interest and other charges	827	827	827	-
Capital outlay	100,000	715,700	264,079	451,621
Total expenditures	<u>2,527,411</u>	<u>3,143,111</u>	<u>2,587,165</u>	<u>555,946</u>
Deficiency of revenues under expenditures	89,267	(10,733)	260,792	271,525
OTHER FINANCING SOURCES				
Leases issued	-	-	177,002	177,002
Transfer in	30,000	30,000	30,000	-
Transfer out	-	(55,231)	(55,231)	-
Total other financing sources	<u>30,000</u>	<u>(25,231)</u>	<u>151,771</u>	<u>177,002</u>
Net change in fund balance *	<u>\$ 119,267</u>	<u>\$ (35,964)</u>	412,563	<u>\$ 448,527</u>
FUND BALANCE, BEGINNING			<u>535,461</u>	
FUND BALANCE, ENDING			<u>\$ 948,024</u>	

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

**LA CROSSE COUNTY, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
AMERICAN RESCUE PLAN ACT FUND**

Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues:				
Federal and State aid	\$ 22,923,224	\$ 7,190,000	\$ 108,792	\$ (7,081,208)
Miscellaneous revenues:				
Investment earnings (losses)	-	-	(197,166)	(197,166)
Total revenues	<u>22,923,224</u>	<u>7,190,000</u>	<u>(88,374)</u>	<u>(7,278,374)</u>
EXPENDITURES				
General government:				
Grant expenditures	22,923,224	90,000	-	90,000
Administration	-	66,000	31,482	34,518
Health and human services:				
Family bridge housing	-	3,000,000	-	3,000,000
Conservation and Development:				
Solar consultant	-	34,000	-	34,000
Neighborhood Revitalization	-	2,000,000	102,855	1,897,145
Storm Infrastructure Grant Fund	-	2,000,000	-	2,000,000
Total expenditures	<u>22,923,224</u>	<u>7,190,000</u>	<u>134,337</u>	<u>7,055,663</u>
Net change in fund balance *	<u>\$ -</u>	<u>\$ -</u>	(222,711)	<u>\$ (222,711)</u>
FUND BALANCE (DEFICIT), BEGINNING			<u>(85,362)</u>	
FUND BALANCE (DEFICIT), ENDING			<u>\$ (308,073)</u>	

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

Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Property taxes	\$ 6,452,172	\$ 6,452,172	\$ 6,452,172	\$ -
EXPENDITURES				
Debt service:				
Principal	5,840,000	5,840,000	5,840,000	-
Interest and other charges	1,250,896	1,250,896	1,247,268	3,628
 Total expenditures	 7,090,896	 7,090,896	 7,087,268	 3,628
 Deficiency of revenues under expenditures	 (638,724)	 (638,724)	 (635,096)	 3,628
OTHER FINANCING SOURCES				
Transfers in	300,000	300,000	300,000	-
 Net change in fund balance *	 \$ (338,724)	 \$ (338,724)	 (335,096)	 \$ 3,628
 FUND BALANCE, BEGINNING			 614,064	
 FUND BALANCE, ENDING			 \$ 278,968	

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

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NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds:

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

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

Library- to account for the costs related to providing library services to residents of the County. Funding is provided through dedicated property taxes, grants and user charges.

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

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

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

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

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

December 31, 2022

	Special Revenue Funds							Total Nonmajor Governmental Funds
	Land Record Assessment	Special Jail Assessment	Library	Old Landfill	Estate Donation	Health	Opioid Settlement	
ASSETS								
Cash and investments	\$ 311,913	\$ 23,947	\$ 621,530	\$ -	\$ 143,024	\$ 3,973,868	\$ 779,815	\$ 5,854,097
Restricted cash and investments	-	-	-	459,520	-	-	-	459,520
Receivables (net of allowance for uncollectibles)	-	6,850	2,446,817	880	-	2,691,325	2,925,780	8,071,652
Inventories and prepayments	-	-	2,244	-	-	70,654	-	72,898
TOTAL ASSETS	\$ 311,913	\$ 30,797	\$ 3,070,591	\$ 460,400	\$ 143,024	\$ 6,735,847	\$ 3,705,595	\$ 14,458,167
LIABILITIES								
Accounts payable and other current liabilities	2,120	-	43,384	-	4,495	239,907	-	289,906
Due to other funds	-	-	-	26,882	-	-	-	26,882
Unearned revenues	18,400	-	150	-	-	139,362	-	157,912
Total liabilities	20,520	-	43,534	26,882	4,495	379,269	-	474,700
DEFERRED INFLOWS OF RESOURCES								
Subsequent year property tax levy	-	-	2,394,203	-	-	2,173,766	-	4,567,969
Unavailable revenue-loan and vendor repayments	-	-	-	-	-	-	2,925,780	2,925,780
Total deferred inflows of resources	-	-	2,394,203	-	-	2,173,766	2,925,780	7,493,749
FUND BALANCES								
Nonspendable	-	-	2,244	-	-	70,654	-	72,898
Restricted	291,393	30,797	630,610	433,518	138,529	1,000	779,815	2,305,662
Committed	-	-	-	-	-	4,111,158	-	4,111,158
Total fund balances	291,393	30,797	632,854	433,518	138,529	4,182,812	779,815	6,489,718
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 311,913	\$ 30,797	\$ 3,070,591	\$ 460,400	\$ 143,024	\$ 6,735,847	\$ 3,705,595	\$ 14,458,167

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

Year Ended December 31, 2022

	Special Revenue Funds							Total Nonmajor Governmental Funds
	Land Record Assessment	Special Jail Assessment	Library	Old Landfill	Estate Donation	Health	Opioid Settlement	
REVENUES								
Taxes	\$ -	\$ -	\$ 2,193,581	\$ -	\$ -	\$ 2,195,303	\$ -	\$ 4,388,884
Intergovernmental revenues	60,909	-	76,584	-	-	1,879,488	-	2,016,981
Licenses and permits	-	-	-	-	-	735,630	-	735,630
Fines, forfeits and penalties	-	80,358	-	-	-	-	-	80,358
Public charges for services	131,920	-	19,026	-	-	172,231	-	323,177
Intergovernmental charges for services	-	-	-	-	-	9,027	-	9,027
Miscellaneous revenues	-	-	40,697	(23,961)	-	160,854	779,815	957,405
Total revenues	192,829	80,358	2,329,888	(23,961)	-	5,152,533	779,815	8,511,462
EXPENDITURES								
Current:								
Public safety	-	98,308	-	-	-	-	-	98,308
Public works	-	-	-	29,652	-	-	-	29,652
Health and human services	-	-	-	-	11,460	4,821,646	-	4,833,106
Culture, recreation and education	-	-	2,251,178	-	-	-	-	2,251,178
Conservation and development	208,611	-	-	-	-	-	-	208,611
Capital outlay	-	-	26,348	-	-	20,906	-	47,254
Total expenditures	208,611	98,308	2,277,526	29,652	11,460	4,842,552	-	7,468,109
Excess (deficiency) of revenues over (under) expenditures	(15,782)	(17,950)	52,362	(53,613)	(11,460)	309,981	779,815	1,043,353
OTHER FINANCING SOURCES (USES)								
Sale of capital assets	-	-	-	-	-	12,620	-	12,620
Transfers out	-	-	-	-	-	(46,742)	-	(46,742)
Total other financing sources (uses)	-	-	-	-	-	(34,122)	-	(34,122)
Net change in fund balances	(15,782)	(17,950)	52,362	(53,613)	(11,460)	275,859	779,815	1,009,231
FUND BALANCES, BEGINNING	307,175	48,747	580,492	487,131	149,989	3,906,953	-	5,480,487
FUND BALANCES, ENDING	\$ 291,393	\$ 30,797	\$ 632,854	\$ 433,518	\$ 138,529	\$ 4,182,812	\$ 779,815	\$ 6,489,718

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

Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues:				
Grants and aids	\$ 1,000	\$ 79,308	\$ 60,909	\$ (18,399)
Public charges for services:				
Land recording assessment	<u>130,500</u>	<u>130,500</u>	<u>131,920</u>	<u>1,420</u>
Total revenues	<u>131,500</u>	<u>209,808</u>	<u>192,829</u>	<u>(16,979)</u>
EXPENDITURES				
Conservation and development:				
Land record costs	<u>151,510</u>	<u>236,318</u>	<u>208,611</u>	<u>27,707</u>
Total expenditures	<u>151,510</u>	<u>236,318</u>	<u>208,611</u>	<u>27,707</u>
Net change in fund balance	<u>\$ (20,010)</u>	<u>\$ (26,510)</u>	(15,782)	<u>\$ 10,728</u>
FUND BALANCE, BEGINNING			<u>307,175</u>	
FUND BALANCE, ENDING			<u>\$ 291,393</u>	

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

Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fines, forfeits and penalties:				
Jail assessment surcharge	\$ 95,000	\$ 95,000	\$ 80,358	\$ (14,642)
Total revenues	<u>95,000</u>	<u>95,000</u>	<u>80,358</u>	<u>(14,642)</u>
EXPENDITURES				
Public safety:				
Jail maintenance	93,961	93,961	98,308	(4,347)
Total expenditures	<u>93,961</u>	<u>93,961</u>	<u>98,308</u>	<u>(4,347)</u>
Net change in fund balance	<u>\$ 1,039</u>	<u>\$ 1,039</u>	(17,950)	<u>\$ (18,989)</u>
FUND BALANCE, BEGINNING			<u>48,747</u>	
FUND BALANCE, ENDING			<u>\$ 30,797</u>	

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

Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Property taxes	\$ 2,193,581	\$ 2,193,581	\$ 2,193,581	\$ -
Intergovernmental revenues:				
Grants and aids	24,121	84,121	76,584	(7,537)
Public charges for services:				
Library fees	12,600	12,600	19,026	6,426
Miscellaneous revenues:				
Donations and contributions	12,330	25,330	40,697	15,367
Total revenues	<u>2,242,632</u>	<u>2,315,632</u>	<u>2,329,888</u>	<u>14,256</u>
EXPENDITURES				
Culture, recreation and education:				
Library	2,307,632	2,357,714	2,251,178	106,536
Capital outlay	-	26,348	26,348	-
Total expenditures	<u>2,307,632</u>	<u>2,384,062</u>	<u>2,277,526</u>	<u>106,536</u>
Net change in fund balance*	<u>\$ (65,000)</u>	<u>\$ (68,430)</u>	52,362	<u>\$ 120,792</u>
FUND BALANCE, BEGINNING			<u>580,492</u>	
FUND BALANCE, ENDING			<u>\$ 632,854</u>	

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

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

Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Miscellaneous revenues:				
Investment earnings (loss)	\$ -	\$ -	\$ (23,961)	\$ (23,961)
Total revenues	<u>-</u>	<u>-</u>	<u>(23,961)</u>	<u>(23,961)</u>
EXPENDITURES				
Public works:				
Old landfill monitoring costs	45,594	45,594	29,652	15,942
Total expenditures	<u>45,594</u>	<u>45,594</u>	<u>29,652</u>	<u>15,942</u>
Net change in fund balance	<u>\$ (45,594)</u>	<u>\$ (45,594)</u>	(53,613)	<u>\$ (8,019)</u>
FUND BALANCE, BEGINNING			<u>487,131</u>	
FUND BALANCE, ENDING			<u>\$ 433,518</u>	

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

Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES				
Health and human services:				
Elderly services	\$ -	\$ 15,000	\$ 11,460	\$ 3,540
Total expenditures	<u>-</u>	<u>15,000</u>	<u>11,460</u>	<u>3,540</u>
Net change in fund balance*	<u>\$ -</u>	<u>\$ (15,000)</u>	(11,460)	<u>\$ 3,540</u>
FUND BALANCE, BEGINNING			<u>149,989</u>	
FUND BALANCE, ENDING			<u>\$ 138,529</u>	

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

Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Property taxes	\$ 2,195,303	\$ 2,195,303	\$ 2,195,303	\$ -
Intergovernmental revenues:				
Grants and aids	1,308,339	1,885,613	1,879,488	(6,125)
Licenses and permits:				
Inspection fees and permits	660,083	660,083	582,238	(77,845)
Dog licenses	147,976	147,976	153,392	5,416
Public charges for services:				
Health services	280,129	280,129	172,231	(107,898)
Intergovernmental charges for services:				
Health services	14,158	14,158	9,027	(5,131)
Miscellaneous revenues:				
Donations and not-for-profit grants	184,491	236,637	160,854	(75,783)
Total revenues	<u>4,790,479</u>	<u>5,419,899</u>	<u>5,152,533</u>	<u>(267,366)</u>
EXPENDITURES				
Health and human services:				
Administration	207,872	341,342	178,278	163,064
Disease education and support	286,275	290,870	302,222	(11,352)
Health education and safety	531,938	543,495	348,845	194,650
Health prevention	1,194,605	1,313,853	961,048	352,805
Healthy living	1,063,183	1,059,982	835,483	224,499
Inspection and testing	1,187,885	1,385,041	1,148,907	236,134
Preparedness	89,472	89,472	97,398	(7,926)
Substance abuse education	215,675	465,675	399,736	65,939
Other health	26,500	129,295	29,375	99,920
COVID-19	368,147	555,250	520,354	34,896
Capital outlay	340,602	494,256	20,906	473,350
Total expenditures	<u>5,512,154</u>	<u>6,668,531</u>	<u>4,842,552</u>	<u>1,825,979</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(721,675)</u>	<u>(1,248,632)</u>	<u>309,981</u>	<u>1,558,613</u>
OTHER FINANCING SOURCES				
Sale of capital assets	-	-	12,620	12,620
Transfers out	-	(46,742)	(46,742)	-
Total other financing sources (uses)	<u>-</u>	<u>(46,742)</u>	<u>(34,122)</u>	<u>12,620</u>
Net change in fund balance	<u>\$ (721,675)</u>	<u>\$ (1,295,374)</u>	275,859	<u>\$ 1,571,233</u>
FUND BALANCE, BEGINNING			<u>3,906,953</u>	
FUND BALANCE, ENDING			<u>\$ 4,182,812</u>	

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

Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Miscellaneous revenues:				
Opioid settlement revenue	\$ -	\$ 779,153	\$ 779,153	\$ -
Investment earnings (loss)	-	662	662	-
Total revenues	<u>-</u>	<u>779,815</u>	<u>779,815</u>	<u>-</u>
EXPENDITURES				
Miscellaneous expenditures:				
Other miscellaneous expenses	-	779,815	-	779,815
Total expenditures	<u>-</u>	<u>779,815</u>	<u>-</u>	<u>779,815</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>779,815</u>	<u>779,815</u>
Net change in fund balance*	<u>\$ -</u>	<u>\$ -</u>	<u>779,815</u>	<u>\$ 779,815</u>
FUND BALANCE, BEGINNING			<u>-</u>	
FUND BALANCE, ENDING			<u>\$ 779,815</u>	

NONMAJOR ENTERPRISE FUNDS

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

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

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

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, 2022

	Robert G. Carroll Heights Apartments	Hillview Terrace	The Oaks	Neshonoc Manor	Regent Manor	Maplewood CBRF	Ravenwood Nursing Home	Monarch Manor	Household Hazardous Materials	Total Nonmajor Enterprise Funds
ASSETS										
Current Assets										
Cash and cash equivalents	\$ 2,359,659	\$ 1,431,654	\$ 28,399	\$ 852,162	\$ 175,889	\$ 768,729	\$ 451,982	\$ 62,445	\$ 617,595	\$ 6,748,514
Restricted cash and cash equivalents	-	-	219	1,001	2,756	477	538	438	-	5,429
Receivables (net of allowance for uncollectibles)	1,813	33,073	40,052	80,119	55,359	66,923	87,486	58,232	208,645	631,702
Inventories and prepayments	2,248	4,922	165	1,011	1,701	931	196	1,963	8,473	21,610
Total current assets	2,363,720	1,469,649	68,835	934,293	235,705	837,060	540,202	123,078	834,713	7,407,255
Noncurrent assets										
Restricted net pension asset	36,295	118,299	-	164,370	128,210	149,351	286,692	152,132	64,176	1,099,525
Capital Assets										
Land	-	-	-	-	115	-	-	229	-	344
Land improvements	123,092	-	-	3,450	-	3,450	-	9,951	53,875	193,818
Buildings	1,575,652	3,040,305	29,590	10,579	263,093	16,419	8,516	956,478	774,636	6,675,268
Machinery and equipment	203,495	197,846	-	155,179	82,268	153,806	70,552	90,436	169,920	1,123,502
Intangibles	-	-	-	-	-	-	-	-	21,127	21,127
Less accumulated depreciation	(1,796,934)	(1,041,275)	(3,544)	(111,505)	(209,193)	(104,938)	(33,289)	(354,375)	(596,816)	(4,251,869)
Total capital assets - net	105,305	2,196,876	26,046	57,703	136,283	68,737	45,779	702,719	422,742	3,762,190
Total noncurrent assets	141,600	2,315,175	26,046	222,073	264,493	218,088	332,471	854,851	486,918	4,861,715
Total Assets	2,505,320	3,784,824	94,881	1,156,366	500,198	1,055,148	872,673	977,929	1,321,631	12,268,970
DEFERRED OUTFLOWS OF RESOURCES										
Pension	69,560	254,267	19,699	290,079	226,256	271,246	491,276	271,814	141,619	2,035,816
LIABILITIES										
Current Liabilities										
Accounts payable and other	46,079	34,892	3,333	19,875	11,897	19,425	24,707	17,072	27,046	204,326
current liabilities	-	-	219	1,001	2,756	477	538	438	-	5,429
Other liabilities payable from restricted assets	-	284	-	-	16,117	761	223	37,853	-	55,238
Due to other funds	-	25	-	41,243	-	-	2,925	-	-	45,871
Unearned revenues	1,678	3,488	-	-	-	-	-	-	-	3,488
Accrued interest	-	-	-	-	-	-	-	-	-	-
Current portion of bonds and notes payable	-	138,016	-	-	-	-	-	-	-	138,016
Compensated absences	7,453	11,866	5,789	15,163	9,556	20,161	20,553	10,840	4,046	105,427
Total current liabilities	55,210	188,571	9,341	77,282	40,326	40,824	48,946	66,203	31,092	557,795

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

December 31, 2022

	Robert G. Carroll Heights Apartments	Hillview Terrace	The Oaks	Neshonoc Manor	Regent Manor	Maplewood CBRF	Ravenwood Nursing Home	Monarch Manor	Household Hazardous Materials	Total Nonmajor Enterprise Funds
LIABILITIES (CONTINUED)										
Noncurrent liabilities	-	-	-	-	64,829	-	-	488,623	-	553,452
Advances from other funds	-	963,847	-	-	-	-	-	-	-	963,847
Bonds and notes payable	-	963,847	-	-	64,829	-	-	488,623	-	1,517,299
Total noncurrent liabilities	-	1,927,694	-	-	129,658	-	-	977,246	-	2,027,000
Total Liabilities	55,210	1,152,418	9,341	77,282	105,155	40,824	48,946	554,826	31,092	2,075,094
DEFERRED INFLOWS OF RESOURCES										
Subsequent year property tax levy	-	-	-	-	-	-	-	-	186,853	186,853
Pension	87,929	334,586	-	423,041	271,024	319,924	663,116	317,208	176,693	2,593,521
Total Deferred Inflows of Resources	87,929	334,586	-	423,041	271,024	319,924	663,116	317,208	363,546	2,780,374
NET POSITION										
Net investment in capital assets	105,305	1,095,013	26,046	57,703	136,283	68,737	45,779	702,719	422,742	2,660,327
Restricted for:										
Net pension asset	36,295	118,299	-	164,370	128,210	149,351	286,692	152,132	64,176	1,099,525
Unrestricted (deficit)	2,290,141	1,338,775	79,193	724,049	85,782	747,558	319,416	(477,142)	581,694	5,689,466
Total Net Position	\$ 2,431,741	\$ 2,552,087	\$ 105,239	\$ 946,122	\$ 350,275	\$ 965,646	\$ 651,887	\$ 377,709	\$ 1,068,612	\$ 9,449,318

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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, 2022

	Robert G. Carroll Heights Apartments	Hillview Terrace	The Oaks	Neshonoc Manor	Regent Manor	Maplewood CBRF	Ravenwood Nursing Home	Monarch Manor	Household Hazardous Materials	Total Nonmajor Enterprise Funds
OPERATING REVENUES										
Public charges for services	\$ 415,350	\$ 1,005,041	\$ 433,003	\$ 1,069,134	\$ 466,753	\$ 1,011,535	\$ 1,146,452	\$ 568,934	\$ 105,831	\$ 6,222,033
Intergovernmental grants and fees	-	-	-	-	-	-	-	-	223,683	223,683
Interdepartmental revenues	-	-	-	-	-	-	-	-	13,610	13,610
Miscellaneous revenues	3,749	1,487	-	3,719	2,146	5,857	69	5,759	255	23,041
Total operating revenues	419,099	1,006,528	433,003	1,072,853	468,899	1,017,392	1,146,521	574,693	343,379	6,482,367
OPERATING EXPENSES										
Personnel services	99,570	408,209	428,291	456,459	329,679	426,011	787,029	433,769	220,281	3,589,298
Contractual services	5,348	116,882	30,864	14,243	8,207	4,788	28,670	33,343	64,444	306,789
General and administrative services	40,289	64,315	17,096	216,374	15,095	211,236	163,087	17,591	92,555	837,638
Materials and supplies	8,374	29,866	4,454	95,713	6,421	101,851	131,008	31,702	16,249	425,638
Utilities	70,085	43,896	11,990	25,917	5,635	25,917	15,411	13,376	9,593	221,820
Depreciation/amortization	44,083	78,297	3,544	10,013	11,622	12,307	6,615	37,703	28,143	232,327
Other services and charges	4,133	21,597	24,091	3,623	844	7,374	22,171	4,608	34,053	122,494
Total operating expenses	271,882	763,062	520,330	822,342	377,503	789,484	1,153,991	572,092	465,318	5,736,004
Operating income (loss)	147,217	243,466	(87,327)	250,511	91,396	227,908	(7,470)	2,601	(121,939)	746,363
NONOPERATING REVENUES (EXPENSES)										
Property taxes	-	-	-	-	-	-	-	-	180,497	180,497
Intergovernmental revenues	-	48,801	-	52,214	44,073	49,511	-	58,694	-	253,293
Investment earnings	-	-	-	2	1	4	-	3	-	10
Interest expense	-	(13,967)	-	-	(4,466)	-	-	(19,123)	-	(37,556)
Finance charges	-	(97)	-	-	-	-	-	-	-	(97)
Amortization of debt (discount) or premium	-	(7,920)	-	-	-	-	-	-	-	(7,920)
Rebates	-	497	-	-	-	-	-	-	-	497
Gain (Loss) on disposal of property and equipment	-	-	-	-	-	-	-	-	315	315
Total nonoperating revenues (expenses)	-	27,314	-	52,216	39,608	49,515	-	39,574	180,812	389,039
CHANGE IN NET POSITION	147,217	270,780	(87,327)	302,727	131,004	277,423	(7,470)	42,175	58,873	1,135,402
NET POSITION, BEGINNING	2,284,524	2,281,307	192,566	643,395	219,271	688,223	659,357	335,534	1,009,739	8,313,916
NET POSITION, ENDING	\$ 2,431,741	\$ 2,552,087	\$ 105,239	\$ 946,122	\$ 350,275	\$ 965,646	\$ 651,887	\$ 377,709	\$ 1,068,612	\$ 9,449,318

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

Year Ended December 31, 2022

Robert G.

	Hillview Terrace	The Oaks	Neshonoc Manor	Regent Manor	Maplewood CBRF	Ravenwood Nursing Home	Monarch Manor	Household Hazardous Materials	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES									
Receipts from customers and users	\$ 1,003,882	\$ 393,170	\$ 1,069,637	\$ 474,166	\$ 1,023,627	\$ 1,228,572	\$ 586,893	\$ 108,759	\$ 6,306,959
Receipts from interfund services provided	-	-	-	-	-	-	-	13,610	13,610
Receipts from cash contributions	-	-	-	-	-	-	-	255	255
Receipts from intergovernmental grants and fees	-	-	-	-	-	-	-	225,477	225,477
Payments to suppliers and providers	(91,778)	(70,512)	(319,211)	(24,806)	(321,880)	(342,523)	(89,757)	(190,389)	(1,552,617)
Payments to employees for salaries and benefits	(107,962)	(442,201)	(482,392)	(357,427)	(456,784)	(856,488)	(486,476)	(228,021)	(3,845,438)
Payments for interfund services used	(33,313)	(15,814)	(36,328)	(11,743)	(30,231)	(18,091)	(11,886)	(29,184)	(361,036)
Net cash provided by (used for) operating activities	183,200	299,988	231,706	80,190	214,732	11,470	(1,226)	(99,493)	787,210
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES									
Federal and state aids received	-	-	68,617	27,215	30,145	-	34,485	-	189,234
Receipts from property taxes	-	-	-	-	-	-	-	180,497	180,497
Net cash provided by (used for) non-capital financing activities	-	-	68,617	27,215	30,145	-	34,485	180,497	369,731
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES									
Acquisition and construction of capital assets	(16,318)	-	(4,989)	-	(11,305)	(6,673)	-	(23,815)	(63,100)
Proceeds from sales of capital assets	-	-	-	-	-	-	-	315	315
Rebates	-	11,968	-	-	-	-	-	-	11,968
Payment on advance from other funds	-	-	-	(15,333)	-	-	(36,553)	-	(51,886)
Payments for finance charges	-	(97)	-	-	-	-	-	-	(97)
Principal paid on long-term debt	-	(135,000)	-	-	-	-	-	-	(135,000)
Interest paid	-	(12,463)	-	(4,466)	-	-	(19,123)	-	(36,052)
Net cash used for capital and related financing activities	(16,318)	(135,592)	(4,989)	(19,799)	(11,305)	(6,673)	(55,676)	(23,500)	(273,852)
CASH FLOWS FROM INVESTING ACTIVITIES									
Interest on investments	-	-	2	1	4	-	3	-	10
Net cash provided by investing activities	-	-	2	1	4	-	3	-	10
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	168,882	193,168	295,336	87,607	233,576	4,797	(22,414)	57,504	883,099
CASH AND CASH EQUIVALENTS, BEGINNING	2,190,777	1,238,486	557,827	91,038	535,630	447,723	85,297	560,091	5,870,844
CASH AND CASH EQUIVALENTS, ENDING	\$ 2,359,659	\$ 1,431,654	\$ 853,163	\$ 178,645	\$ 769,206	\$ 452,520	\$ 62,883	\$ 617,595	\$ 6,753,943

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

Year Ended December 31, 2022

	Robert G. Carroll Heights Apartments	Hillview Terrace	The Oaks	Neshonoc Manor	Regent Manor	Maplewood CBRF	Ravenwood Nursing Home	Monarch Manor	Household Hazardous Materials	Total Nonmajor Enterprise Funds
Operating income (loss)	\$ 147,217	\$ 243,466	\$ (87,327)	\$ 250,511	\$ 91,396	\$ 227,908	\$ (7,470)	\$ 2,601	\$ (121,939)	\$ 746,363
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities										
Depreciation expense	44,083	78,297	3,544	10,013	11,622	12,307	6,615	37,703	28,143	232,327
(Increase) Decrease receivables	(1,813)	1,340	(40,052)	(2,935)	3,021	1,384	82,399	15,708	4,722	63,774
(Increase) Decrease inventories and prepayments	157	(2,337)	(165)	(407)	(261)	(262)	83	341	1,660	(1,191)
(Increase) Decrease pension related amounts	(7,554)	(19,254)	(19,699)	(28,029)	(24,847)	(29,881)	(53,685)	(45,182)	(9,080)	(237,211)
Increase (Decrease) accounts payable and other current liabilities	2,110	1,251	2,553	1,946	3,780	4,144	(2,989)	(7,288)	(2,874)	2,633
Increase (Decrease) due to other funds	-	284	-	-	-	761	223	-	(203)	1,065
Increase (Decrease) unearned revenue	1,670	(1,386)	-	-	-	(2,925)	(2,032)	-	-	(4,673)
Increase (Decrease) compensated absences	(670)	(1,673)	5,789	607	(4,521)	1,296	(11,674)	(5,109)	78	(15,877)
Total adjustments	37,983	56,522	(48,030)	(18,805)	(11,206)	(13,176)	18,940	(3,827)	22,446	40,847
Net cash provided by (used for) operating activities	\$ 185,200	\$ 299,988	\$ (135,357)	\$ 231,706	\$ 80,190	\$ 214,732	\$ 11,470	\$ (1,226)	\$ (99,493)	\$ 787,210

NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:

None

**RECONCILIATION OF CASH AND CASH EQUIVALENTS
TO STATEMENT OF NET POSITION**

Unrestricted, January 1, 2022	\$ 2,190,777	\$ 1,238,486	\$ 163,975	\$ 556,321	\$ 90,528	\$ 535,355	\$ 446,837	\$ 81,351	\$ 560,091	\$ 5,863,721
Restricted, January 1, 2022	-	-	-	1,506	510	275	886	3,946	-	7,123
Total	2,190,777	1,238,486	163,975	557,827	91,038	535,630	447,723	85,297	560,091	5,870,844
Net increase (decrease) in cash and cash equivalents	168,882	193,168	(135,357)	295,336	87,607	233,576	4,797	(22,414)	57,504	883,099
Total	\$ 2,359,659	\$ 1,431,654	\$ 28,618	\$ 853,163	\$ 178,645	\$ 769,206	\$ 452,520	\$ 62,883	\$ 617,595	\$ 6,753,943
Unrestricted, December 31, 2022	\$ 2,359,659	\$ 1,431,654	\$ 28,399	\$ 852,162	\$ 175,889	\$ 768,729	\$ 451,982	\$ 62,445	\$ 617,595	\$ 6,748,514
Restricted, December 31, 2022	-	-	219	1,001	2,756	477	538	438	-	5,429
Total	\$ 2,359,659	\$ 1,431,654	\$ 28,618	\$ 853,163	\$ 178,645	\$ 769,206	\$ 452,520	\$ 62,883	\$ 617,595	\$ 6,753,943

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INTERNAL SERVICE FUNDS

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, 2022

	County Highway	Workers Compensation Self Insurance	Health Self Insurance	Liability Self Insurance	Total Internal Service Funds
ASSETS					
Current Assets					
Cash and cash equivalents	\$ 5,600,897	\$ 654,538	\$ 15,944,524	\$ 167,501	\$ 22,367,460
Restricted investments:					
Retention deposit in WMMIC	-	-	-	218,835	218,835
Self-insured retention account	-	101,089	-	-	101,089
Receivables (net of allowance for uncollectibles)	10,852,552	13,942	530,974	27,552	11,425,020
Due from other funds	-	410,099	-	-	410,099
Inventories and prepayments	1,560,704	47,999	-	-	1,608,703
Total current assets	<u>18,014,153</u>	<u>1,227,667</u>	<u>16,475,498</u>	<u>413,888</u>	<u>36,131,206</u>
Noncurrent Assets					
Investment in WMMIC	-	-	-	685,036	685,036
Restricted net pension asset	1,661,118	-	-	-	1,661,118
Capital Assets:					
Land	445,024	-	-	-	445,024
Land improvements	1,587,024	-	-	-	1,587,024
Buildings	10,084,093	-	-	-	10,084,093
Machinery and equipment	19,106,419	-	-	-	19,106,419
Infrastructure	139,536,175	-	-	-	139,536,175
Intangibles	3,607,886	-	-	-	3,607,886
Construction in progress	2,431,700	-	-	-	2,431,700
Less accumulated depreciation	(79,821,363)	-	-	-	(79,821,363)
Total capital assets - net	<u>96,976,958</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>96,976,958</u>
Total noncurrent assets	<u>98,638,076</u>	<u>-</u>	<u>-</u>	<u>685,036</u>	<u>99,323,112</u>
Total Assets	<u>116,652,229</u>	<u>1,227,667</u>	<u>16,475,498</u>	<u>1,098,924</u>	<u>135,454,318</u>
DEFERRED OUTFLOWS OF RESOURCES					
Pension	3,154,837	-	-	-	3,154,837
Post employment benefits	-	-	70,213	-	70,213
Total Deferred Outflows of Resources	<u>3,154,837</u>	<u>-</u>	<u>70,213</u>	<u>-</u>	<u>3,225,050</u>
LIABILITIES					
Current liabilities					
Accounts payable and other current liabilities	633,871	-	24,885	-	658,756
Claims payable	-	424,041	1,527,539	804,456	2,756,036
Due to other funds	322,740	-	1,316,323	-	1,639,063
Transportation cost pool	18,826	-	-	-	18,826
Unearned revenues	3,871	-	-	-	3,871
Compensated absences	238,497	-	-	-	238,497
Total current liabilities	<u>1,217,805</u>	<u>424,041</u>	<u>2,868,747</u>	<u>804,456</u>	<u>5,315,049</u>
Noncurrent liabilities					
Other post employment benefit liability	-	-	2,136,836	-	2,136,836
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>2,136,836</u>	<u>-</u>	<u>2,136,836</u>
Total Liabilities	<u>1,217,805</u>	<u>424,041</u>	<u>5,005,583</u>	<u>804,456</u>	<u>7,451,885</u>
DEFERRED INFLOWS OF RESOURCES					
Subsequent year property tax levy	9,599,154	-	-	-	9,599,154
Pension	3,858,114	-	-	-	3,858,114
Post employment benefits	-	-	2,457,360	-	2,457,360
Total Deferred Inflows of Resources	<u>13,457,268</u>	<u>-</u>	<u>2,457,360</u>	<u>-</u>	<u>15,914,628</u>
NET POSITION					
Net investment in capital assets	96,803,415	-	-	-	96,803,415
Restricted for:					
Net pension asset	1,661,118	-	-	-	1,661,118
Unrestricted	6,667,460	803,626	9,082,768	294,468	16,848,322
Total Net Position	<u>\$ 105,131,993</u>	<u>\$ 803,626</u>	<u>\$ 9,082,768</u>	<u>\$ 294,468</u>	<u>\$ 115,312,855</u>

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

Year Ended December 31, 2022

	County Highway	Workers Compensation Self Insurance	Health Self Insurance	Liability Self Insurance	Total Internal Service Funds
OPERATING REVENUES					
Public charges for services	\$ 4,682,496	\$ -	\$ 1,663,528	\$ -	\$ 6,346,024
Interdepartmental revenues	-	275,150	12,017,164	446,497	12,738,811
Miscellaneous revenues	42,630	-	-	27,552	70,182
Total operating revenues	<u>4,725,126</u>	<u>275,150</u>	<u>13,680,692</u>	<u>474,049</u>	<u>19,155,017</u>
OPERATING EXPENSES					
Construction and maintenance	7,778,670	-	-	-	7,778,670
General and administrative services	422,259	229,699	1,884,659	448,026	2,984,643
Post employment benefit	-	-	(108,826)	-	(108,826)
Claims	-	45,451	13,471,024	253,694	13,770,169
Depreciation	4,362,310	-	-	-	4,362,310
Total operating expenses	<u>12,563,239</u>	<u>275,150</u>	<u>15,246,857</u>	<u>701,720</u>	<u>28,786,966</u>
Operating income (loss)	<u>(7,838,113)</u>	<u>-</u>	<u>(1,566,165)</u>	<u>(227,671)</u>	<u>(9,631,949)</u>
NONOPERATING REVENUES (EXPENSES)					
Property taxes	3,819,154	-	-	-	3,819,154
Intergovernmental revenues	2,040,128	-	-	-	2,040,128
Investment earnings	-	-	200,167	4,868	205,035
Contribution to other government	(32,622)	-	-	-	(32,622)
Gain (loss) on disposal of property and equipment	(18,608)	-	-	-	(18,608)
Total nonoperating revenues (expenses)	<u>5,808,052</u>	<u>-</u>	<u>200,167</u>	<u>4,868</u>	<u>6,013,087</u>
Income (loss) before transfers and contributions	<u>(2,030,061)</u>	<u>-</u>	<u>(1,365,998)</u>	<u>(222,803)</u>	<u>(3,618,862)</u>
Transfers in	7,300,000	-	-	-	7,300,000
Capital contributions	3,269,346	-	-	-	3,269,346
CHANGE IN NET POSITION	<u>8,539,285</u>	<u>-</u>	<u>(1,365,998)</u>	<u>(222,803)</u>	<u>6,950,484</u>
NET POSITION, BEGINNING	<u>96,592,708</u>	<u>803,626</u>	<u>10,448,766</u>	<u>517,271</u>	<u>108,362,371</u>
NET POSITION, ENDING	<u>\$ 105,131,993</u>	<u>\$ 803,626</u>	<u>\$ 9,082,768</u>	<u>\$ 294,468</u>	<u>\$ 115,312,855</u>

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

Year Ended December 31, 2022

	Workers					Total Internal Service Funds
	County Highway	Compensation Self Insurance	Health Self Insurance	Liability Self Insurance	Total Internal Service Funds	
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts from customers and users	\$ 4,019,070	\$ -	\$ 1,817,175	\$ -	\$ -	\$ 5,836,245
Receipts from interfund services provided	-	352,004	13,179,840	446,497	-	13,978,341
Other operating cash receipts	42,630	-	-	37,003	-	79,633
Payments to suppliers and providers	(3,008,139)	(402,829)	(15,099,087)	(515,216)	-	(19,025,271)
Payments to employees for salaries and benefits	(5,135,038)	-	-	-	-	(5,135,038)
Payments for interfund services used	(447,197)	-	-	-	-	(447,197)
Net cash provided by (used for) operating activities	(4,528,674)	(50,825)	(102,072)	(31,716)	-	(4,713,287)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES						
Contribution to other government	(32,622)	-	-	-	-	(32,622)
Federal and state aid received	2,040,128	-	-	-	-	2,040,128
Receipts from property taxes	3,819,154	-	-	-	-	3,819,154
Net cash provided by non-capital financing activities	5,826,660	-	-	-	-	5,826,660
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Acquisition and construction of capital assets	(11,303,831)	-	-	-	-	(11,303,831)
Transfers from other funds	7,300,000	-	-	-	-	7,300,000
Proceeds from sales of capital assets	151,682	-	-	-	-	151,682
Proceeds from capital contributions	3,269,346	-	-	-	-	3,269,346
Net cash used for capital and related financing activities	(582,803)	-	-	-	-	(582,803)
CASH FLOWS FROM INVESTING ACTIVITIES						
Interest on investments	-	-	200,167	4,868	-	205,035
Net cash provided by investing activities	-	-	200,167	4,868	-	205,035
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	715,183	(50,825)	98,095	(26,848)	-	735,605
CASH AND CASH EQUIVALENTS, BEGINNING	4,885,714	705,363	15,846,429	194,349	-	21,631,855
CASH AND CASH EQUIVALENTS, ENDING	\$ 5,600,897	\$ 654,538	\$ 15,944,524	\$ 167,501	\$ -	\$ 22,367,460

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

Year Ended December 31, 2022

	Workers					Total Internal Service Funds
	County Highway	Compensation Self Insurance	Health Self Insurance	Liability Self Insurance	Total Internal Service Funds	
Operating income (loss)	\$ (7,838,113)	\$ -	\$ (1,566,165)	\$ (227,671)	\$ (9,631,949)	
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:						
Depreciation expense	4,362,310	-	-	-	4,362,310	
(Increase) Decrease receivables	(663,426)	(13,942)	104,258	9,451	(563,659)	
(Increase) Decrease due from other funds	-	90,796	-	-	90,796	
(Increase) Decrease inventories and prepayments	(317,756)	(39,801)	-	-	(357,557)	
(Increase) Decrease other assets	193,491	-	-	-	193,491	
(Increase) Decrease retention deposit	-	(11,024)	-	61,719	50,695	
(Increase) Decrease pension related amounts	(353,678)	-	-	-	(353,678)	
Increase (Decrease) accounts payable and other current liabilities	72,915	-	(31,187)	-	41,728	
Increase (Decrease) claims payable	-	(76,854)	183,525	124,785	231,456	
Increase (Decrease) due to other funds	13,281	-	1,316,323	-	1,329,604	
Increase (Decrease) other liabilities	18,826	-	-	-	18,826	
Increase (Decrease) compensated absences	(16,524)	-	-	-	(16,524)	
Increase (Decrease) other post employment benefit related amounts	-	-	(108,826)	-	(108,826)	
Total adjustments	3,309,439	(50,825)	1,464,093	195,955	4,918,662	
NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES	\$ (4,528,674)	\$ (50,825)	\$ (102,072)	\$ (31,716)	\$ (4,713,287)	

NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:

County Highway acquired capital assets during 2022 through accounts payable. \$173,543 of capital asset purchases remained in the outstanding accounts payable balance at year-end.

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FIDUCIARY FUNDS

Custodial Funds:

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

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

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

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

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

DECEMBER 31, 2022

	<u>Circuit Court</u>	<u>Inmate and Representative Payee</u>	<u>Metro Enforcement Group</u>	<u>Total Custodial Funds</u>
ASSETS				
Cash and cash equivalents	\$ 885,625	\$ 49,114	\$ 168,432	\$ 1,103,171
Receivables	-	-	3,331	3,331
Inventories and prepayments	-	-	2,554	2,554
Total Assets	<u>885,625</u>	<u>49,114</u>	<u>174,317</u>	<u>1,109,056</u>
LIABILITIES				
Accounts payable and other current liabilities	<u>885,625</u>	<u>49,114</u>	<u>24,311</u>	<u>959,050</u>
Total Liabilities	<u>885,625</u>	<u>49,114</u>	<u>24,311</u>	<u>959,050</u>
NET POSITION				
Restricted for other governments or organizations	<u>-</u>	<u>-</u>	<u>150,006</u>	<u>150,006</u>
Total Net Position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 150,006</u>	<u>\$ 150,006</u>

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

YEAR ENDED DECEMBER 31, 2022

	Circuit Court	Inmate and Representative Payee	Metro Enforcement Group	Property Tax Collections	Total Custodial Funds
ADDITIONS					
Federal and State aid	\$ -	\$ -	\$ 51,116	\$ -	\$ 51,116
Intergovernmental revenue	-	-	167,795	-	167,795
Fine and forfeiture collections	3,891,854	-	-	-	3,891,854
Property tax collections	-	-	-	49,761,890	49,761,890
Contributions:					
Inmate funds	-	317,554	-	-	317,554
Total Additions	<u>3,891,854</u>	<u>317,554</u>	<u>218,911</u>	<u>49,761,890</u>	<u>54,190,209</u>
DEDUCTIONS					
Salary and fringe payments to employees	-	-	95,362	-	95,362
Payments of funds to other governments	-	-	31,901	-	31,901
Purchase of materials and supplies	-	-	8,964	-	8,964
Administrative expenses	-	-	10,947	-	10,947
Remittance of fines and forfeitures	3,891,854	-	-	-	3,891,854
Property tax payments	-	-	-	49,761,890	49,761,890
Distribution of inmate funds	-	317,554	-	-	317,554
Total Deductions	<u>3,891,854</u>	<u>317,554</u>	<u>147,174</u>	<u>49,761,890</u>	<u>54,118,472</u>
CHANGE IN FIDUCIARY NET POSITION	-	-	71,737	-	71,737
NET POSITION, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>78,269</u>	<u>-</u>	<u>78,269</u>
NET POSITION, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 150,006</u>	<u>\$ -</u>	<u>\$ 150,006</u>

STATISTICAL SECTION

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

	Page
Financial Trends	164
<p>These schedules contain trend information to help the reader understand how the County’s financial performance and well-being have changed over time.</p>	
Revenue Capacity	169
<p>These schedules contain information to help the reader assess the County’s most significant local revenue source, property tax.</p>	
Debt Capacity	173
<p>These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.</p>	
Demographic and Economic Information	180
<p>These schedules offer demographic and economic indicators to help the reader understand the environment within which the County’s financial activities take place.</p>	
Operating Information	182
<p>These schedules contain service and infrastructure data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.</p>	

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

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

	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Governmental activities										
Net investment in capital assets	\$ 84,758,287	\$ 87,083,222	\$ 83,871,162	\$ 82,884,779	\$ 84,270,778	\$ 86,110,257	\$ 88,984,413	\$ 95,361,921	\$ 98,295,503	\$ 110,367,184
Restricted	12,315,884	5,286,345	14,500,096	8,373,753	8,763,343	18,883,813	12,435,462	21,526,913	29,300,768	34,523,830
Unrestricted	29,975,895	32,214,430	39,575,461	48,937,809	44,645,507	39,193,828	50,513,221	49,117,928	54,085,153	56,182,937
Total governmental activities net position	\$ 127,050,066	\$ 124,583,997	\$ 137,946,719	\$ 140,196,341	\$ 137,679,628	\$ 144,187,898	\$ 151,933,096	\$ 166,006,762	\$ 181,681,424	\$ 201,073,951
Business-type activities										
Net investment in capital assets	\$ 8,655,609	\$ 10,175,758	\$ 12,211,780	\$ 10,600,932	\$ 11,935,162	\$ 13,492,863	\$ 13,066,582	\$ 12,574,071	\$ 12,465,758	\$ 12,980,884
Restricted	-	-	1,713,201	-	1,359,646	2,771,263	96,785	1,918,748	3,292,228	3,823,547
Unrestricted	15,286,663	11,984,666	11,705,372	13,701,497	11,832,919	12,011,128	16,932,564	18,194,884	20,107,682	19,167,609
Total business-type activities net position	\$ 23,942,272	\$ 22,160,424	\$ 25,630,353	\$ 24,302,429	\$ 25,127,727	\$ 28,275,254	\$ 30,095,931	\$ 32,687,703	\$ 35,865,668	\$ 35,972,040
Primary government										
Net investment in capital assets	\$ 93,413,896	\$ 97,258,980	\$ 96,082,942	\$ 93,485,711	\$ 96,205,940	\$ 99,603,120	\$ 102,050,995	\$ 107,935,992	\$ 110,761,261	\$ 123,348,068
Restricted	12,315,884	5,286,345	16,213,297	8,373,753	10,122,989	21,655,076	12,532,247	23,445,661	32,592,996	38,347,377
Unrestricted	45,262,558	44,199,096	51,280,833	62,639,306	56,478,426	51,204,956	67,445,785	67,312,812	74,192,835	75,350,546
Total primary government net position	\$ 150,992,338	\$ 146,744,421	\$ 163,577,072	\$ 164,498,770	\$ 162,807,355	\$ 172,463,152	\$ 182,029,027	\$ 198,694,465	\$ 217,547,092	\$ 237,045,991

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

	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Expenses										
Governmental activities:										
General government	\$ 10,885,928	\$ 9,849,340	\$ 12,128,660	\$ 10,481,817	\$ 10,503,901	\$ 11,324,080	\$ 9,757,576	\$ 9,923,678	\$ 9,021,022	\$ 10,557,207
Public safety	18,032,416	17,914,983	18,439,173	19,025,286	18,921,591	19,266,507	19,367,187	19,110,843	18,244,803	18,642,832
Public works	10,816,398	9,886,390	11,043,214	12,502,920	12,354,525	11,318,173	12,377,088	11,466,853	11,755,655	12,597,379
Health and human services	44,556,751	45,248,349	49,003,479	53,200,997	53,978,318	51,053,092	56,216,069	56,423,175	55,002,182	57,204,823
Culture, recreation and education	3,305,864	3,078,594	3,177,994	3,293,508	3,456,445	3,357,778	3,692,275	3,765,482	3,705,231	4,265,989
Conservation and development	2,392,412	3,211,218	3,600,824	3,281,411	4,952,696	3,289,331	3,061,333	5,828,675	4,965,788	4,411,599
Interest on long-term debt	1,375,928	1,369,057	1,416,671	1,953,112	2,062,260	1,623,021	1,561,757	1,532,860	1,415,297	1,224,513
Total governmental activities expenses	91,365,697	90,557,931	98,810,015	103,739,051	106,229,736	101,231,982	106,033,285	108,051,566	104,109,978	108,904,342
Business-type activities:										
Hillview Health Care Center	16,346,777	16,423,463	16,803,148	16,971,628	16,081,900	13,947,038	13,308,374	11,425,280	9,697,077	10,147,140
Lakeview Nursing Home Facility	313,295	290,046	392,250	522,348	1,486,751	1,096,852	1,096,852	1,071,756	1,035,586	995,078
Solid Waste	11,361,672	11,913,288	11,472,378	12,028,325	9,813,787	10,169,621	12,175,043	12,349,546	12,560,847	13,087,085
Non-major enterprise funds	3,740,337	4,661,775	4,250,541	4,460,669	6,195,483	5,717,912	5,842,446	5,877,991	5,462,254	5,856,562
Total business-type activities expenses	31,762,081	33,288,572	32,918,317	33,982,970	33,577,921	30,928,090	32,422,715	30,724,573	28,755,764	30,085,865
Total primary government expenses	\$ 123,127,778	\$ 123,846,503	\$ 131,728,332	\$ 137,722,021	\$ 139,807,657	\$ 132,160,072	\$ 138,456,000	\$ 138,776,139	\$ 132,865,742	\$ 138,990,207
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 3,291,819	\$ 1,995,715	\$ 1,932,236	\$ 2,051,535	\$ 2,039,105	\$ 1,894,811	\$ 2,076,107	\$ 2,162,520	\$ 2,476,121	\$ 2,323,645
Public safety	1,074,982	960,097	1,326,215	1,141,971	880,723	1,616,855	1,759,902	1,499,333	1,675,917	1,101,007
Public works	3,791,226	3,478,998	3,742,283	3,742,283	3,791,839	3,933,187	3,933,187	3,507,233	3,776,994	4,725,126
Health and human services	3,918,816	2,899,079	2,844,188	5,056,124	5,265,628	15,129,335	15,537,938	13,583,013	14,030,223	17,783,418
Culture, recreation and education	540,203	565,323	648,918	700,685	705,194	733,389	759,970	830,174	981,015	964,363
Conservation and development	478,667	750,254	934,738	572,793	489,416	492,427	635,109	1,693,921	462,721	630,487
Operating grants and contributions	27,572,884	33,011,418	36,938,214	41,970,637	36,494,901	31,861,104	32,087,007	38,837,558	36,751,340	39,083,684
Capital grants and contributions	599,026	526,350	926,473	912,385	2,288,401	-	2,095,858	4,856,703	2,326,702	3,327,443
Total governmental activities program revenues	41,267,623	44,187,234	49,122,126	56,148,413	51,955,207	55,450,975	58,885,078	66,970,455	62,481,033	69,959,373
Business-type activities:										
Charges for services:										
Hillview Health Care Center	14,471,625	15,256,809	14,686,798	13,495,010	13,076,605	11,446,011	10,679,766	10,027,566	8,323,168	7,982,381
Lakeview Nursing Home Facility	299,923	290,123	280,349	339,414	1,280,935	1,280,480	1,280,128	1,302,978	1,280,294	1,280,159
Solid Waste	11,343,402	10,520,812	11,827,358	12,522,992	12,346,854	11,987,954	12,660,093	12,992,880	13,592,297	13,590,834
Non-major enterprise funds	3,847,596	3,990,813	4,233,128	4,383,355	5,604,853	5,806,172	6,109,667	6,429,903	6,470,638	6,482,367
Operating grants and contributions	1,216,899	1,281,998	1,738,358	1,659,439	1,787,887	3,195,885	2,756,871	2,059,156	2,165,682	1,100,590
Capital grants and contributions	-	-	-	69,820	-	-	-	-	-	-
Total business-type activities program revenues	31,179,445	31,340,555	32,765,991	32,470,030	34,097,134	33,716,502	33,486,525	32,812,483	31,832,079	30,436,331
Total primary government program revenues	\$ 72,447,068	\$ 75,527,789	\$ 81,888,117	\$ 88,618,443	\$ 86,052,341	\$ 89,167,477	\$ 92,371,603	\$ 99,782,938	\$ 94,313,112	\$ 100,375,704
Net (Expense)/Revenue										
Governmental activities	\$ (50,098,074)	\$ (46,370,697)	\$ (49,687,889)	\$ (47,590,638)	\$ (54,274,529)	\$ (45,781,007)	\$ (47,148,207)	\$ (41,081,111)	\$ (41,628,945)	\$ (38,964,969)
Business-type activities	(582,636)	(1,948,017)	(152,326)	(1,512,940)	519,213	2,788,412	1,063,810	2,080,910	3,076,315	350,466
Total primary government net expense	\$ (50,680,710)	\$ (48,318,714)	\$ (49,840,215)	\$ (49,103,578)	\$ (53,755,316)	\$ (42,992,595)	\$ (46,084,397)	\$ (38,993,201)	\$ (38,552,630)	\$ (38,614,503)

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

	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Revenues and other changes in Net Position										
Governmental activities:										
Taxes										
Property taxes	\$ 29,724,209	\$ 30,830,842	\$ 31,445,155	\$ 32,560,874	\$ 33,500,501	\$ 34,171,629	\$ 34,723,713	\$ 35,624,535	\$ 36,305,525	\$ 36,613,795
Sales taxes	10,561,246	11,423,778	11,814,918	12,044,352	12,447,360	12,927,849	13,183,916	13,312,448	15,657,528	16,813,151
Other taxes	28,541	7,382	20,691	14,473	23,137	53,290	202,038	49,021	228,636	254,580
Unrestricted grants and contributions	4,220,936	4,237,750	4,256,166	4,259,677	4,227,260	4,236,691	4,628,167	4,614,647	4,591,168	4,656,725
Investment earnings and interest on delinquent taxes	871,715	1,290,588	2,358,456	723,893	1,348,982	1,608,276	2,264,216	1,503,974	424,422	(59,547)
Gain on disposal of capital assets	-	614,288	737,767	210,474	292,726	1,274,213	91,997	50,152	96,328	78,792
Transfers	(99,986)	-	15,700	26,517	(82,150)	(30,948)	(200,642)	-	-	-
Total governmental activities	45,306,666	48,404,628	50,648,853	49,840,260	51,757,816	54,241,000	54,893,405	55,154,777	57,303,607	58,357,496
Business-type activities:										
Property taxes	115,000	115,577	131,700	116,100	146,363	154,050	160,911	167,278	174,648	180,497
Interest income	17,098	50,592	34,911	94,855	75,225	165,192	390,274	324,302	(98,098)	(479,624)
Gains on disposal of capital assets	-	-	31,138	578	2,347	8,925	5,040	12,282	25,100	55,033
Transfers	99,986	-	(15,700)	(26,517)	82,150	30,948	200,642	-	-	-
Total business-type activities	232,084	166,169	182,049	185,016	306,085	359,115	756,867	503,862	101,650	(244,094)
Total primary government	\$ 45,538,745	\$ 48,570,797	\$ 50,830,902	\$ 50,025,276	\$ 52,063,901	\$ 54,600,115	\$ 55,650,272	\$ 55,658,639	\$ 57,405,257	\$ 58,113,402
Change in Net Position										
Governmental activities	\$ (4,791,413)	\$ 2,033,931	\$ 960,964	\$ 2,249,622	\$ (2,516,713)	\$ 8,459,993	\$ 7,745,198	\$ 14,073,666	\$ 15,674,662	\$ 19,392,527
Business-type activities	(350,552)	(1,781,848)	29,723	(1,327,924)	825,298	3,147,527	1,820,677	2,591,772	3,177,965	106,572
Total primary government	\$ (5,141,965)	\$ 252,083	\$ 990,687	\$ 921,698	\$ (1,691,415)	\$ 11,607,520	\$ 9,565,875	\$ 16,665,438	\$ 18,852,627	\$ 19,498,899

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

	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Fund										
Nonspendable	\$ 5,784,142	\$ 5,813,469	\$ 5,376,552	\$ 4,092,826	\$ 4,173,944	\$ 4,195,465	\$ 3,431,287	\$ 3,166,383	\$ 3,115,430	\$ 2,973,162
Restricted	4,134,711	1,209,450	712,343	587,052	882,076	736,661	688,104	233,265	217,822	268,115
Committed	1,218,341	1,226,997	1,931,287	1,953,888	974,507	2,149,654	1,860,494	1,665,257	1,503,751	1,276,355
Assigned	2,190,407	1,776,546	4,151,308	6,162,676	5,006,726	4,836,213	5,355,894	6,292,288	7,823,775	10,012,165
Unassigned	13,569,192	18,010,105	19,079,125	19,535,110	19,909,765	20,710,833	23,529,956	24,308,616	24,836,150	17,070,448
Total general fund	\$ 26,896,793	\$ 28,036,567	\$ 31,250,615	\$ 32,331,552	\$ 30,947,018	\$ 32,628,826	\$ 34,865,735	\$ 35,665,809	\$ 37,496,928	\$ 31,600,245
All other Governmental Funds										
Nonspendable	\$ 11,473	\$ 11,922	\$ 68,138	\$ 125,512	\$ 144,424	\$ 82,855	\$ 68,723	\$ 77,086	\$ 89,241	\$ 104,210
Restricted	3,636,198	3,763,354	8,182,952	18,561,709	4,296,798	4,981,960	4,859,426	5,130,209	4,967,947	5,327,130
Committed	574,910	574,910	-	-	1,870,452	6,111,127	7,991,515	14,028,982	21,173,354	23,789,035
Assigned	7,326,174	6,474,822	4,818,074	4,711,576	1,290,227	209,277	672,121	527,934	-	-
Unassigned (deficit)	-	-	-	-	(40,642)	-	-	-	(85,362)	(308,073)
Total all other governmental funds	\$ 11,548,755	\$ 10,825,008	\$ 13,069,164	\$ 23,398,797	\$ 7,561,259	\$ 11,385,219	\$ 13,591,785	\$ 19,764,211	\$ 26,145,180	\$ 28,912,302

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

	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues										
Taxes	\$ 38,425,535	\$ 40,330,130	\$ 41,295,562	\$ 42,319,874	\$ 43,220,862	\$ 44,516,441	\$ 45,349,766	\$ 46,069,842	\$ 49,202,589	\$ 50,103,580
Intergovernmental revenues	30,195,013	35,142,848	40,153,070	39,951,912	39,041,210	32,712,538	33,223,690	42,621,064	41,804,273	40,216,449
Interdepartmental revenues	536,443	1,160	2,289	-	-	-	-	-	-	-
Licenses and permits	1,821,883	1,309,134	912,751	950,092	1,003,669	979,748	1,041,059	1,050,083	1,071,293	1,051,559
Fines, forfeits and penalties	387,206	395,808	374,901	357,711	368,448	340,756	352,293	310,787	354,645	317,813
Public charges for services	5,783,557	4,857,588	5,343,875	4,707,407	4,642,138	15,006,100	15,874,908	14,100,536	14,875,767	14,377,894
Intergovernmental charges for services	1,336,882	1,486,690	1,595,980	3,537,505	3,653,109	4,102,688	5,696,889	5,496,575	5,283,124	4,980,710
Miscellaneous revenues	954,559	1,626,198	1,106,808	1,985,470	2,378,176	2,172,325	3,123,600	2,553,051	1,519,066	1,725,573
Total revenues	79,441,078	85,149,556	90,785,036	93,809,971	94,307,612	99,830,596	104,662,205	112,201,938	114,110,757	112,773,578
Expenditures										
General government	11,133,385	11,235,079	12,349,685	10,780,323	11,007,894	11,877,554	11,365,502	11,949,059	11,662,627	12,590,349
Public safety	15,811,438	16,332,344	16,536,275	16,637,560	17,249,297	17,568,988	17,247,555	17,340,339	17,814,373	18,361,721
Public works	6,171	41,436	45,895	36,901	59,314	26,360	26,156	32,498	27,263	29,652
Health and human services	42,744,172	44,969,985	48,921,985	51,472,233	51,990,061	50,496,463	54,659,028	55,841,329	56,104,219	58,310,808
Culture, recreation and education	3,066,179	3,033,119	3,068,702	3,084,688	3,273,745	3,101,429	3,381,100	3,355,803	3,611,014	4,017,278
Conservation and development	2,235,775	3,714,552	5,181,666	4,028,249	5,023,122	4,949,617	4,603,779	7,046,983	5,714,745	5,242,004
Miscellaneous	100,714	113,370	74,720	130,075	76,661	47,072	46,599	67,204	60,864	449,019
Debt service:										
Principal	3,734,616	4,205,079	3,636,729	9,273,161	18,085,915	4,686,908	4,955,000	5,335,000	10,295,000	5,965,000
Interest and other charges	1,365,851	1,388,314	1,336,923	1,857,974	2,278,202	1,647,840	1,582,468	1,530,112	1,487,519	1,248,095
Debt issue costs	36,300	35,131	75,599	328,332	32,712	50,727	54,287	72,705	123,984	-
Capital outlay	1,021,664	1,434,599	8,903,826	15,913,401	2,530,577	1,485,990	2,204,946	3,008,523	1,508,369	2,734,416
Total expenditures	81,256,265	86,503,008	100,132,005	113,542,897	111,607,500	95,938,948	100,126,419	105,579,555	108,409,977	108,948,342
Excess (deficiency) of revenues over (under) expenditures	(1,815,187)	(1,353,452)	(9,346,969)	(19,732,926)	(17,299,888)	3,891,648	4,535,786	6,622,383	5,700,780	3,825,236
Other financing sources (uses)										
Long-term debt issued	5,245,000	3,835,000	13,665,000	13,460,000	2,725,000	2,765,000	2,515,000	5,200,000	7,755,000	-
Bond premium	64,373	90,720	1,103,096	1,386,618	265,731	-	221,596	218,406	292,540	-
Sale of capital assets	33,144	660,404	2,009,878	3,670,012	291,312	1,594,341	81,225	19,006	53,768	22,962
Leases issued	-	-	-	-	-	-	-	-	-	322,241
Refunding bonds issued	-	-	-	17,965,000	-	-	-	-	3,610,000	-
Transfers in	1,127,834	736,966	674,596	821,923	886,067	123,600	66,095	905,483	1,051,415	431,973
Transfers out	(5,968,584)	(3,553,611)	(2,647,397)	(3,059,035)	(4,090,294)	(2,868,821)	(2,976,227)	(5,992,778)	(10,251,415)	(7,731,973)
Total other financing sources (uses)	501,767	1,769,479	14,805,173	30,941,518	77,816	1,614,120	(92,311)	350,117	2,511,308	(6,954,797)
Net change in fund balances	\$ (1,313,420)	\$ 416,027	\$ 5,458,204	\$ 11,208,592	\$ (17,222,072)	\$ 5,505,768	\$ 4,443,475	\$ 6,972,500	\$ 8,212,088	\$ (3,129,561)
*Debt service as a percentage of noncapital expenditures	6.34%	6.55%	5.01%	11.39%	18.74%	6.71%	6.63%	6.54%	11.06%	6.67%

*Note: in this calculation, debt service expenditures include principal and interest and other charges. The percentages for fiscal years 2011-2015 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	Other			
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	
2020	7,460,511,000	2,887,512,200	261,810,600	328,351,100	262,878,100	713,448,200	10,487,614,800	3.48	
2021	8,046,667,500	3,245,714,400	280,799,500	340,943,700	324,563,800	775,986,200	11,462,702,700	3.21	
2022	9,081,725,000	3,666,862,900	305,303,700	340,313,900	258,254,100	747,309,100	12,905,150,500	2.90	

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									
		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
La Crosse County:											
Operating Levy	100.00%	\$ 3.19	\$ 3.11	\$ 3.05	\$ 3.01	\$ 2.90	\$ 2.81	\$ 2.71	\$ 2.63	\$ 2.46	\$ 2.21
Library & WRLS	100.00%	0.22	0.21	0.21	0.22	0.22	0.22	0.21	0.20	0.19	0.19
Debt Service	100.00%	0.55	0.57	0.62	0.66	0.63	0.64	0.66	0.65	0.56	0.50
Total Direct County Tax Rate		3.96	3.89	3.88	3.89	3.75	3.67	3.58	3.48	3.21	2.90
City:											
La Crosse	100.00%	28.36	29.59	27.82	27.29	26.66	25.09	24.39	23.61	22.22	21.89
Onalaska	100.00%	20.86	21.44	20.94	20.77	20.14	18.93	18.30	18.05	17.30	16.18
Villages:											
Bangor	100.00%	21.68	22.00	20.74	20.34	20.17	18.83	19.06	19.24	18.46	17.63
Holmen	100.00%	19.96	21.23	19.85	19.44	20.05	19.02	19.46	19.03	18.40	16.48
Rockland	100.00%	20.10	20.20	19.01	18.62	18.12	17.31	17.21	16.92	16.37	15.91
West Salem	100.00%	18.27	19.36	18.30	17.92	17.12	16.04	16.34	17.27	16.93	16.11
Towns:											
Bangor	100.00%	18.94	19.17	18.17	17.74	17.03	15.77	15.28	16.36	15.80	15.40
Barre	100.00%	15.73	16.62	15.63	15.40	14.83	13.85	14.08	14.60	14.23	13.47
Burns	100.00%	18.83	18.86	17.77	17.38	16.85	15.84	15.53	15.27	14.72	14.38
Campbell	100.00%	20.02	21.14	19.67	19.24	18.83	17.89	17.29	17.60	16.38	16.27
Farmington	100.00%	17.04	18.17	17.14	17.19	19.96	18.46	18.39	18.16	17.41	16.69
Greenfield	100.00%	18.10	19.42	18.50	18.27	17.64	16.77	16.82	17.39	17.28	15.97
Hamilton	100.00%	16.82	17.67	16.63	16.56	15.77	14.76	15.05	15.56	15.34	14.70
Holland	100.00%	17.38	18.07	16.87	16.72	16.42	15.29	15.57	15.20	14.16	12.51
Medary	100.00%	16.67	17.70	16.56	16.53	15.92	15.07	14.91	14.53	13.60	13.15
Onalaska	100.00%	17.23	17.86	16.81	16.50	16.56	15.50	15.44	14.86	14.16	12.43
Shelby	100.00%	20.39	21.26	19.77	19.43	18.97	18.15	17.75	17.57	16.37	16.00
Washington	100.00%	18.60	19.96	18.38	17.71	17.03	16.08	16.15	16.00	15.93	15.07
School Districts:											
Holmen	100.00%	11.61	11.35	11.23	11.20	10.56	10.56	10.34	9.77	8.35	7.93
Onalaska	100.00%	9.69	10.32	10.55	9.89	9.65	9.12	8.88	8.32	7.90	8.55
West Salem	100.00%	10.20	10.21	10.21	9.42	8.93	8.89	9.55	9.54	9.15	7.73
La Crosse	98.72%	12.89	12.42	12.37	11.91	11.53	11.23	11.02	9.98	9.98	7.69
Bangor	95.30%	11.62	11.59	11.47	10.85	10.41	10.24	10.14	9.74	9.77	9.50
Melrose-Mindoro	48.60%	10.79	10.79	10.79	13.74	12.94	12.94	12.93	12.21	11.75	9.78
Cashton	5.41%	12.25	10.94	10.12	9.56	9.22	10.12	9.36	8.25	7.20	7.06
Westby Area	3.68%	10.86	10.67	10.45	10.21	9.90	9.90	10.68	10.90	10.85	10.17
Technical College:											
Western Technical College	48.61%	2.50	1.59	1.58	1.59	1.53	1.50	1.45	1.40	1.27	1.21

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	2022			2013		
	Equalized Value	Rank	Percentage of Total Equalized Value	Equalized Value	Rank	Percentage of Total Equalized Value
Gundersen Lutheran Medical Center/ Gundersen Clinic	\$ 242,571,740	1	1.78%	\$ 196,618,664	1	2.44%
Kwik Trip Stores, Inc.	221,253,260	2	1.62%	65,816,800	2	0.82%
Mayo Clinic Health System (Franciscan Healthcare)	70,724,400	3	0.52%	39,885,001	6	0.49%
Three Sixty Real Estate	58,533,700	4	0.43%	-	N/A	0.00%
UnitedHealth Group	57,614,930	5	0.42%	-	N/A	0.00%
The Trane Company	55,977,810	6	0.41%	45,552,397	4	0.56%
Walmart/Sam's Club	37,881,390	7	0.28%	35,542,612	7	0.44%
232 3rd St N LLC	34,643,800	8	0.25%	-	N/A	0.00%
JP Morgan Chase Commercial (Valley View Mall)	29,024,000	9	0.21%	59,602,400	3	0.74%
Nicolai, Steven	28,381,400	10	0.21%	-	N/A	0.00%
Riverside Center LLC/Logistics Health Menards	-	N/A	0.00%	40,650,100	5	0.50%
JF Brennan Co Inc	-	N/A	0.00%	27,505,895	8	0.34%
Ace Hardware	-	N/A	0.00%	19,890,361	9	0.25%
Total	\$ 836,606,430	N/A	6.13%	\$ 548,868,989	10	0.22%
Total County Equalized Value	\$ 13,652,459,600			\$ 8,063,740,700		6.59%

Source: La Crosse County Treasurer's Office

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

Settlement Year	Collected within the Fiscal Year of the Levy			Collections in Subsequent Years (a)		Total Collections to Date	
	Total Tax Roll	Amount	Percentage of Levy	Amount	Percentage of Levy	Amount	Percentage of Levy
2013	\$ 198,295,893	\$ 196,698,428	99.19%			\$ 198,277,137	99.99%
2014	208,260,067	206,909,298	99.35%	1,326,981		208,236,279	99.99%
2015	208,496,752	207,480,172	99.51%	982,312		208,462,484	99.98%
2016	211,710,969	210,623,205	99.49%	1,054,352		211,677,557	99.98%
2017	215,821,646	214,665,905	99.46%	1,107,093		215,772,998	99.98%
2018	218,891,315	217,762,297	99.48%	1,033,997		218,796,294	99.96%
2019	222,807,508	221,908,926	99.60%	692,665		222,601,591	99.91%
2020	229,163,659	228,367,196	99.65%	512,892		228,880,088	99.88%
2021	231,664,776	230,916,998	99.68%	314,107		231,231,105	99.81%
2022	240,942,774	240,119,611	99.66%	N/A		240,119,611	99.66%

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					Percentage of Personal Income (a) (b)	Per Capita
	General		Wisconsin State Trust		General		Bond		Total Primary Government		
	Obligation and Refunding Bonds	Fund Loan	Leases	Obligation and Refunding Bonds	Revenue Loans	Anticipation Notes	Anticipation Notes				
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	17,255,000	17,255,000	84,547,271	1.61%	722.29
2016	74,910,253	-	-	1,777,242	13,295,000	17,255,000	17,255,000	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	1.35%	691.10
2020	54,585,939	-	-	17,444,659	8,271,635	-	-	-	80,302,233	1.24%	666.70
2021	55,648,618	-	-	16,671,764	6,906,840	-	-	-	79,227,222	1.13%	658.41
2022	49,358,597	-	641,622	15,835,696	5,489,325	-	-	-	71,325,240	1.02%	584.03

Note: (a) 2022 percentage calculated using 2021 personal income data, which is the most recent available.

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

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

Year Ending December 31	General Obligation Bonds and Loans		Less: Amount Available	Net General Bonded Debt	Equalized Value	Percent of Debt to Equalized Valuation	Population	Debt Per Capita
	\$	\$						
2013	\$ 61,814,244	\$ 61,138,588	\$ 675,656	\$ 61,138,588	\$ 8,063,740,700	0.76%	115,928	\$ 527.38
2014	59,776,846	59,776,846	-	59,776,846	8,428,637,800	0.71%	116,740	512.05
2015	61,817,271	60,983,513	833,758	60,983,513	8,717,923,400	0.70%	117,054	520.99
2016	76,687,495	62,483,726	14,203,769	62,483,726	9,044,241,400	0.69%	118,038	529.35
2017	78,649,437	78,343,422	306,015 *	78,343,422	9,635,009,700	0.81%	118,675	660.15
2018	76,255,989	76,231,758	24,231 *	76,231,758	10,035,854,500	0.76%	119,193	639.57
2019	72,990,212	72,909,382	80,830 *	72,909,382	10,552,445,000	0.69%	119,484	610.20
2020	72,030,598	71,952,516	78,082 *	71,952,516	11,201,063,000	0.64%	120,447	597.38
2021	72,320,382	72,010,441	309,941 *	72,010,441	12,238,688,900	0.59%	120,331	598.44
2022	65,194,293	65,194,293	- *	65,194,293	13,652,459,600	0.48%	122,126	533.83

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, 2022

Governmental Unit	Outstanding Debt	% of Debt Within County (a)	Amount of Debt Within County
DIRECT DEBT			
La Crosse County	\$ 49,358,597	100.00%	\$ 49,358,597
			<u>\$ 49,358,597</u>
TOTAL DIRECT DEBT			
OVERLAPPING DEBT			
Cities			
La Crosse	118,633,789	100.00%	118,633,789
Onalaska	43,203,285	100.00%	43,203,285
Total All Cities			<u>161,837,074</u>
Villages			
Bangor	1,540,309	100.00%	1,540,309
Holmen	33,147,757	100.00%	33,147,757
Rockland	862,048	100.00%	862,048
West Salem	778,158	100.00%	778,158
Total All Villages			<u>36,328,272</u>
Towns			
Bangor	197,302	100.00%	197,302
Barre	65,977	100.00%	65,977
Burns	-	100.00%	-
Campbell	494,287	100.00%	494,287
Farmington	343,627	100.00%	343,627
Greenfield	434,647	100.00%	434,647
Hamilton	2,809,355	100.00%	2,809,355
Holland	440,945	100.00%	440,945
Medary	-	100.00%	-
Onalaska	447,293	100.00%	447,293
Shelby	569,242	100.00%	569,242
Washington	-	100.00%	-
Total All Towns			<u>5,802,675</u>
School Districts			
Holmen	20,990,000	100.00%	20,990,000
Onalaska	27,194,000	100.00%	27,194,000
West Salem	22,640,000	100.00%	22,640,000
La Crosse	10,844,029	98.72%	10,705,225
Bangor	1,280,000	95.30%	1,219,840
Melrose-Mindoro	20,775,000	48.60%	10,096,650
Cashton	8,955,000	5.41%	484,466
Westby Area	14,230,000	3.68%	523,664
Total All School Districts			<u>93,853,845</u>

LA CROSSE COUNTY, WISCONSIN
Ratios of Net General Bonded Debt to Equalized Valuation and Debt Per Capita (Continued)
As of December 31, 2022

Governmental Unit	Outstanding Debt	% of Debt Within County (a)	Amount of Debt Within County
Sanitary Districts			
Shelby #2	\$ 2,034,146	100.00%	\$ 2,034,146
Mindoro #1	683,468	100.00%	683,468
St. Joseph # 1	1,349,869	100.00%	1,349,869
Total All Sanitary Districts			<u>\$ 4,067,483</u>
Technical College Districts			
Western Technical College	102,952,657	48.61%	50,045,287
Total All Technical College Districts			<u>\$ 50,045,287</u>
TOTAL OVERLAPPING DEBT			<u>\$ 351,934,635</u>
TOTAL DIRECT AND OVERLAPPING DEBT			<u>\$ 401,293,233</u>

(a) The percentage of overlapping debt is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the county's taxable assessed value that is within the government's boundaries and dividing it by the county's total taxable assessed value.

LA CROSSE COUNTY, WISCONSIN
 Legal Debt Margin Information
 As of December 31, 2022

	Fiscal Year										
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Debt limit	\$ 403,187,035	\$ 421,431,890	\$ 435,896,170	\$ 452,212,070	\$ 481,750,485	\$ 501,792,725	\$ 527,622,250	\$ 560,053,150	\$ 611,934,445	\$ 682,622,980	
Total net debt applicable to limit	60,284,682	59,027,183	59,001,572	59,171,162	73,954,858	72,241,461	69,095,573	68,097,240	68,445,936	62,041,032	
Legal debt margin	\$ 342,902,353	\$ 362,404,707	\$ 376,894,598	\$ 393,040,908	\$ 407,795,627	\$ 429,551,264	\$ 458,526,677	\$ 491,955,910	\$ 543,488,509	\$ 620,581,948	
Total net debt applicable to the limit as a percentage of debt limit	15.0%	14.0%	13.5%	13.1%	15.4%	14.4%	13.1%	12.2%	11.2%	9.1%	

Legal Debt Margin Calculation for Fiscal Year 2022

Equalized value	\$ 13,652,459,600
Debt Limit (5% of equalized value)	\$ 682,622,980
Debt applicable to limit:	
Outstanding general obligation debt	62,320,000
Less: Amount available in debt service fund	(278,968)
Total net debt applicable to limit	<u>62,041,032</u>
Legal debt margin	<u>\$ 620,581,948</u>

Note:
 CHAPTER 67, SECTION 03 OF THE WISCONSIN STATE STATUTES STATES:
 "The aggregate amount of indebtedness, including existing indebtedness, of any municipality shall be five percent of the value of the taxable property located therein as equalized for state purposes".

LA CROSSE COUNTY, WISCONSIN
Pledged-Revenue Coverage
As of December 31, 2022

Fiscal Year	Revenue Loans			Debt Service		
	Direct Operating Revenues	Direct Operating Expenses (1)	Net Available Revenue	Principal	Interest	Coverage
2015	\$ 11,857,376	\$ 9,495,694	\$ 2,361,682	\$ -	\$ -	-
2016	12,613,264	10,366,986	2,246,278	-	-	-
2017	12,409,252	8,798,828	3,610,424	1,226,940	456,382	2.14
2018	12,116,390	9,247,309	2,869,081	1,218,156	465,166	1.70
2019	13,005,025	10,609,081	2,395,944	1,265,206	418,116	1.42
2020	13,303,393	10,871,022	2,432,371	1,313,064	370,258	1.44
2021	13,491,895	11,065,210	2,426,685	1,364,795	318,527	1.44
2022	13,079,339	11,592,748	1,486,591	1,417,515	265,807	0.88

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

*There was no debt outstanding in 2013 or 2014 that was secured by pledged revenue.

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

Year	(a) Population	(b) Personal Income (thousands of dollars)	(c) Per Capita Personal Income	(d) Public School Enrollment	(e) Private School Enrollment	(f) Unemployment Rate
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	6,114,730	51,813	15,975	2,205	2.9%
2020	120,447	6,462,192	54,532	15,559	2,126	3.8%
2021	120,331	7,021,383	58,301	15,549	2,374	1.8%
2022	122,126	(g)	(g)	15,378	2,467	1.9%

(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

Employer	Product/Business	2022			2013		
		Approximate Employment	% of Total County Employment	Rank	Approximate Employment	% of Total County Employment	Rank
Gundersen Lutheran Medical Center / Gundersen Clinic	Medical clinics/hospital	8,122	12.37%	1	6,400	9.82%	1
Kwik Trip Stores, Inc. (Corporate Office)	Convenience stores	5,327	8.11%	2	1,824	2.80%	3
Mayo Clinic Health System (Franciscan Healthcare)	Medical clinics/hospital	2,860	4.36%	3	3,500	5.37%	2
The Trane Company (Corporate Office)	Air conditioning/heating equipment	1,600	2.44%	4	1,725	2.65%	4
University of Wisconsin - La Crosse	Education	1,308	1.99%	5	1,250	1.92%	5
La Crosse County	County government	1,173 *	1.79%	6	1,111 *	1.71%	6
La Crosse School District	Education	1,161 *	1.77%	7	950	1.46%	8
Western Technical College	Education	1,090 *	1.66%	8	-	-	N/A
Optum Health	Medical services provider	809	1.23%	9	-	-	N/A
Century Link	Telephone utility	800	1.22%	10	800	1.23%	9
Logistics Health Incorporated	Health services				850	1.30%	7
Festival Foods	Retail Grocery	-	-	N/A	762	1.17%	10
Total		24,250	36.94%		19,172	29.43%	

Source: La Crosse County Finance Department.

* Includes seasonal and part-time individuals

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

<u>Function/Program</u>	Full-time Equivalent Employees as of December 31									
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
General government	138	134	142	150	166	160	161	170	173	173
Public safety	155	158	158	157	154	145	143	138	140	139
Public works	68	71	73	71	68	74	69	71	67	70
Nursing Homes	395	383	357	329	309	297	270	253	240	213
Health and human services	296	308	316	319	321	331	335	369	364	340
Conservation and development	21	21	20	20	20	21	23	22	23	23
Culture, recreation and education	38	38	35	34	34	35	35	36	34	33
Total	1,111	1,113	1,101	1,080	1,072	1,063	1,036	1,059	1,041	991

Source: County of La Crosse Employee Count Report

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

<u>Function/Program</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Clerk of Courts:										
Criminal Felonies	852	821	876	972	1,177	1,217	1,103	1,004	992	1,041
Criminal Misdemeanors	2,007	1,631	1,699	1,710	1,619	1,662	1,327	1,175	1,030	965
Criminal Traffic	469	429	447	403	364	369	370	285	257	343
Small Claims	2,433	2,546	2,220	2,374	2,409	2,791	2,391	1,500	1,813	1,523
Traffic Citations	5,271	5,744	5,428	5,643	5,283	4,602	4,454	4,022	3,697	2,000
Register of Deeds:										
Documents recorded	21,204	16,098	18,343	19,246	17,181	16,320	18,067	24,392	27,920	20,480
Medical Examiner:										
Cremation Permits Issued	747	796	815	851	975	946	981	1,052	1,124	1,202
Certification Fees	236	234	231	241	293	277	264	392	563	405
County Clerk:										
Number of marriage licenses	678	725	715	710	722	664	626	585	635	678
Number of Domestic Partners licenses	5	2	0	1	0	0	0	0	0	0
Library:										
Number of branches	5	5	5	5	5	5	5	5	5	5
Facilities Department:										
Campground sites at Goose Island	400	400	400	400	400	400	400	400	400	400
Campground sites at Vets Park	120	120	120	230	230	230	230	230	230	230
Mediation & Family Court Services:										
Mediation Cases	233	258	252	275	245	218	219	159	185	163
Emergency Services:										
Emergency calls	28,063	27,787	29,375	30,267	30,638	30,879	33,647	33,668	35,321	35,514
Non-emergency calls	240,909	248,200	216,401	214,163	210,029	226,680	180,332	166,672	163,430	193,009
Sheriff's Department:										
Secure Jail Capacity	274	274	274	274	274	274	274	274	274	274
Land Conservation:										
Erosion control permits issued	131	134	166	144	145	127	132	134	119	116
Zoning, Planning & Land Information:										
Total permits issued	294	340	344	350	378	318	328	351	364	487
Veterans Administration:										
In-person contacts for Federal Benefits	2,261	2,497	2,115	2,018	2,114	2,122	2,003	861	1,050	1,456
In-person contacts for State Benefits/Other	596	668	499	364	780	991	983	331	344	736
Health Department:										
Immunizations	3,679	3,153	2,737	2,070	2,083	2,207	2,325	1,250	9,716	2,162
Home Health Nursing Visits	1,294	661	0	0	0	0	0	0	0	0
Home Health Aide Visits	2,374	883	0	0	0	0	0	0	0	0
Personal Care Hours	3,745	923	0	0	0	0	0	0	0	0
Licenses issued	1,009	891	881	941	889	924	948	958	918	934
Sanitary permits issued	146	146	158	159	185	160	139	215	168	128
Septic systems inspections	407	673	230	522	380	480	417	617	504	384
WIC clients	3,462	3,458	2,090	3,235	3,097	2,954	2,779	2,666	2,571	2,346
Lead screening	686	515	497	483	496	611	551	106	0	0
Mosquito sites monitored	2,206	2,391	9,802	2,218	1,739	185	255	177	181	180
Dog licenses issued	17,082	17,137	17,431	17,480	17,623	18,472	18,651	18,448	18,862	19,304
Human Services:										
Intoxicated Driver Program assessment	823	795	726	585	529	488	510	429	431	424
Household energy assistance recipients	3,478	7,838	3,238	2,854	2,976	2,797	2,791	3,012	4,188	5,290
Medicaid/BadgerCare benefits provided to individuals	11,966	12,629	11,271	9,142	9,347	12,609	17,210	20,215	22,099	23,718
Abuse and neglect cases w/children reported	2,181	2,309	1,618	1,396	1,329	1,123	911	587	722	776
Justice Sanctions Population	1,391	1,288	1,859	2,995	1,460	1,676	1,739	1,240	1,240	1,252
Number of senior meals served	107,796	100,183	110,075	106,956	105,981	98,769	80,157	79,397	79,967	85,413
Number of people served by elder benefit specialist	5,308	3,624	4,127	2,205	2,176	1,142	801	705	776	778
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	175	147	137	110	110	75
Number of units at Hillview Terrace	30	30	30	30	30	30	30	30	30	30
Number of units at Carroll Heights	55	55	55	55	55	55	55	55	55	55

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

<u>Function/Program</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Number of beds available:										
Lakeview Nursing Home	142	99	73	50	50	50	50	50	50	50
MacIntosh Manor	4	0	0	0	0	0	0	0	0	0
Regent Manor	4	4	4	4	4	4	4	4	4	4
Maplewood CBRF	14	14	14	15	15	15	15	15	15	15
Ravenwood Nursing Home	18	10	10	10	10	10	10	10	10	10
Monarch Manor	0	8	8	8	8	8	8	8	8	8
Neshonoc Manor	0	0	0	15	15	15	15	15	15	15
Solid Waste Department:										
Landfill tonnages	119,085	118,341	126,955	135,120	123,698	116,673	130,641	130,155	119,114	123,491
Xcel tonnages	77,616	65,501	77,504	77,378	74,963	72,568	75,436	73,141	80,745	83,269
Household Hazardous Materials:										
Number of household users	10,265	10,955	10,008	9,735	9,047	7,893	8,413	7,763	8,420	7,569
Number of business users	465	508	482	382	315	280	230	223	217	198

Source: County of La Crosse individual department records.

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

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<u>Conservation & Development</u>										
Vehicles	3	3	3	3	3	4	11	11	10	11
<u>Culture & Recreation</u>										
Parks	4	4	4	4	4	4	4	4	4	3
Campgrounds	2	2	2	2	2	2	2	2	2	2
Park Shelters	10	10	10	10	10	10	10	10	10	10
Campground Bathhouse	5	5	5	5	5	5	5	5	5	5
Activity Shelter	1	1	1	1	1	1	1	1	1	1
Picnic Pavilion	2	2	2	2	2	2	2	2	2	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	8
Bike Trail	1	1	1	1	1	1	1	1	1	1
Boat Landing	3	3	3	3	3	3	3	3	3	3
Boat Docks	2	2	2	2	2	2	2	2	2	2
Vehicles and machinery	15	17	18	18	19	19	19	19	18	18
Minature Golf Course	1	1	1	1	1	1	1	1	1	1
<u>General Government</u>										
Office Building	2	2	1	1	1	1	1	1	1	1
Garage/Storage Buildings	7	7	7	7	7	7	7	7	7	7
Utility Building	1	1	1	1	1	1	1	1	1	1
Vehicles and machinery	12	11	11	11	11	12	11	15	15	15
<u>Health & Human Services</u>										
Office Building	1	1	1	1	1	1	1	1	1	1
Nursing Homes	2	2	2	2	2	2	2	2	2	2
Elderly Apartment Complex	1	1	1	1	1	1	1	1	1	1
Assisted Living Facilities	1	1	1	1	1	1	1	1	1	1
Occupational Rehab Building	1	1	1	1	1	1	1	1	1	1
Adult Family Home	3	3	3	3	3	3	3	3	3	3
Women's Residential Treatment Facility	1	1	1	1	1	1	1	1	1	1
Garage/Storage Building	1	1	1	1	1	1	1	1	1	1
Vehicles and machinery	22	19	20	20	20	17	16	16	15	13
<u>Safety</u>										
Vehicles and machinery	35	35	29	29	28	27	28	29	24	24
Lenco Bearcat	1	1	1	1	1	1	1	1	1	1
Boats	2	2	2	2	2	2	2	2	2	2
Communication Towers	4	4	4	4	4	4	4	4	5	6
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	10
Salt Storage	9	9	9	9	9	10	10	10	10	9
Landfill Office Building	1	1	1	1	1	1	1	1	1	1
Landfill Scale Building	1	1	1	1	1	1	1	1	1	1
Landfill Garage	1	1	1	1	1	1	1	1	1	1
Household HazMat Building	1	1	1	1	1	1	1	1	1	1
Flammable Storage Units	2	2	2	2	2	2	2	2	2	2
Vehicles and machinery	134	137	133	133	133	126	121	121	121	109

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