

COUNTY OF LA CROSSE, WISCONSIN

Comprehensive Annual Financial Report

For the Year Ended December 31, 2016



COUNTY OF LA CROSSE, WISCONSIN

Comprehensive Annual Financial Report

For the Year Ended December 31, 2016

County Administrator

Steve O'Malley

County Auditor/Finance Director

Sharon Davidson

Prepared by

La Crosse County
Finance Department

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In 2016, the County Clerk's Office managed four elections and two major recounts for La Crosse County. With the County Clerk's assistance, over 44,412 voters were able to cast a ballot at the Presidential Preference in April and 64,129 voters at the Presidential Election in November. Over 50 recount workers spent two weeks recounting ballots making sure that every vote that was cast was properly counted.



The newly formed Neighborhood Revitalization Grant Review Committee awarded four grants in 2016. These Acquisition and Demolition Grants totaling \$215,000 encourage the development of new housing within some of the most challenged neighborhoods within the City of La Crosse. This resulted in 17 new housing units and over \$2.1 million in new construction value.

Serving Others First



With over 125 years of history caring for our communities' most vulnerable adults, 2016 was a year of transformation for the Lakeview Health Center's campus. Built in the household model, Lakeview opened its replacement campus with a smaller nursing home specializing in the care of individuals with Alzheimer's/dementia and challenging behavioral symptoms. New assisted living services were added to enhance our continuum of care. Lakeview currently serves 102 individuals.

Servant Leadership is our business



The Aging and Disability Resource Center served over 106,000 meals in 2016 in the congregate and home delivered meal programs. These programs allow seniors and adults with disabilities to receive social interaction and routine, nutritional meals that support wellness.

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INTRODUCTORY SECTION



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Office of County Administrator

County of La Crosse, Wisconsin

County Administrative Center

400 4th Street North • Room 3300-3301 • La Crosse, Wisconsin 54601-3200

(608) 785-9700 • Fax (608) 789-4821

www.co.la-crosse.wi.us

June 28, 2017

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, 2017. Debt issuance covenants also require the County to prepare financial statements in accordance with accounting principles generally accepted in the United States of America (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB). The audited financial statements must be submitted to any nationally recognized municipal securities information repository prior to 270 days after the end of the fiscal year. Major federal and state programs impose additional audit requirements. Pursuant to the above requirements, we hereby issue the comprehensive annual financial report of La Crosse County for the fiscal year ended December 31, 2016.

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

Baker Tilly Virchow Krause, LLP has issued unmodified opinions on La Crosse County's financial statements for the fiscal year ended December 31, 2016. The independent auditors' report is located at the front of the financial section of this report.

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

Profile of the Government

La Crosse County, organized in 1851, is located in southwest Wisconsin, along the Mississippi River on the west, and beautiful bluffs and farmland to the east. The area is known for providing excellent year-round recreational opportunities including river recreation, hunting, fishing, downhill skiing and bike trails. The City of La Crosse is the county seat of La Crosse County, which includes two cities, four villages, and twelve townships. The County occupies a land area of 481 square miles and serves a population of 118,038 (2016 estimate).

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

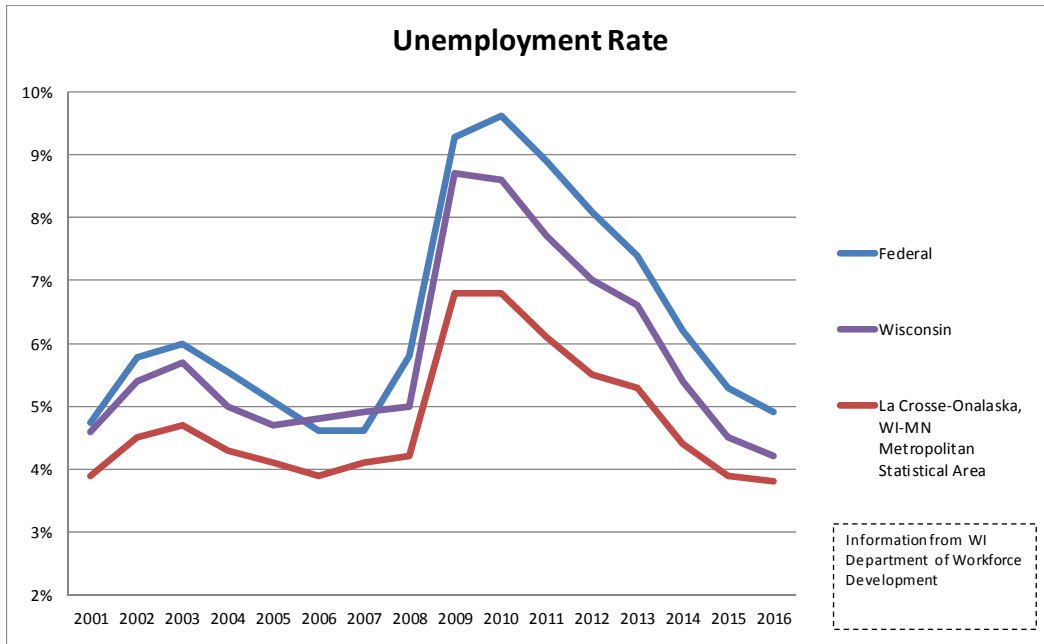
The County of La Crosse provides many services to its citizens, some of which are required by state statute. Those services include maintenance of public records, a five-branch circuit court system, public safety and law enforcement, highway maintenance and construction, public health, human services,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

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

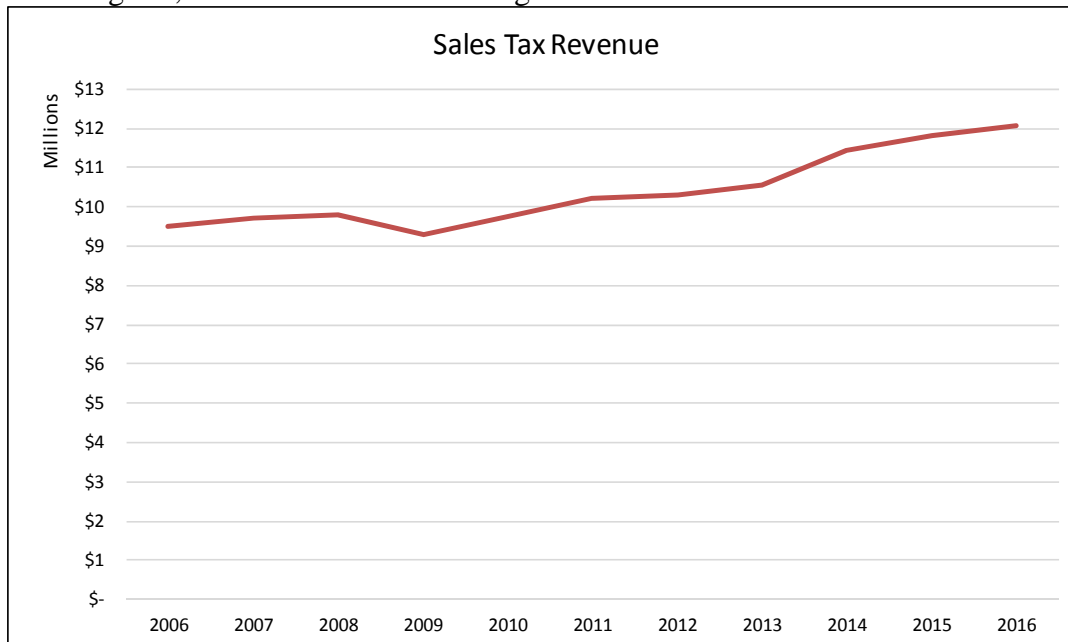
Local Economy

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

These attributes have allowed La Crosse County to keep pace with the State of Wisconsin and the Nation as a whole on most economic indicators. In fact, La Crosse County had the 10th lowest unemployment rate in the State as of April 2017 at 2.6%. As the chart below shows, the County unemployment rate has remained consistently lower than the State of Wisconsin and the national rate. The Federal and State of Wisconsin rates in the chart below are based on the average rates for each year (seasonally adjusted). The La Crosse County rate is based on the average rates (not seasonally adjusted) of the La Crosse-Onalaska, WI-MN Metropolitan Statistical Area which includes La Crosse County and Houston County, Minnesota.



The County receives 0.5% sales tax on retail sales. Sales tax revenue for the County continues to grow, in fact in 2016 saw a 2% growth over 2015.



La Crosse County also continues to be recognized for its high quality of life by nationally recognized ratings organizations. In 2015, the Washburn neighborhood within the City of La Crosse was ranked the 5th best place to live in the country for people age 50 and older by AARP's Livability Index, based on housing and community services.

In 2015, Entrepreneur Magazine indicated that La Crosse was one of the Best Small Towns to open a business, ranking them #10.

The La Crosse County Health Department has recently earned national accreditation through the Public Health Accreditation Board (PHAB), an honor that only nine other Wisconsin counties have earned. The Health Department started this process in 2014, going through a rigorous assessment process showing that the agency meets a list of standards detailed in a 255-page document.

These recognitions continue to show how La Crosse County is progressive in its work to maintain healthy growth in the local economy.

Relevant Financial Policies

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

Major Initiatives

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

Lakeview Campus

The Lakeview Campus construction project was completed in 2016 after several years of planning. A new 50 bed nursing home, two 15 bed community-based residential facilities (CBRFs), and a 10 bed State only licensed nursing home were built on County owned land in West Salem near Lake Neshonoc. The more family like, neighborhood style of buildings were designed to accommodate elderly and special needs clients in a home-like atmosphere. The \$17.2 million project was completed on time and under budget. This campus will serve La Crosse County and regional residents with specialized needs for many years to come.

Administrative Center and Lot C

The Downtown Campus project was completed on time and under budget during 2016, which included the remodeling and addition of the Associated Bank building as the new administrative center, and the addition and remodeling of the Health and Human Services (HHS) building. Office moves were completed by late December of 2016, with a few

(HHS) building. Office moves were completed by late December of 2016, with a few smaller projects remaining, including paving of the HHS parking lot. In 2015 and 2016, the County borrowed a total \$22,105,000 with very favorable interest rates for this project, which will serve the needs of the community for many years to come.

In February of 2015 the County sold a 2.3-acre parking site, known as “Lot C” for \$1 million to a local developer. This lot is located just south of the Law Enforcement Center in the heart of downtown La Crosse. The \$68 million development project will be completed in 2017 to include a housing, retail, and office complex on the site that is expected to add an estimated \$35 million of tax base and create 500 new jobs in the downtown area. The plans include a 115,000 square foot office building, and a medical and dental clinic. The new Associated Bank on the first floor and 94 housing units above the retail space were completed during 2016.

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

Highway 108/ Highway C Swap

The Wisconsin Department of Transportation (DOT) and the County completed the swap of 13.1 miles of State Highway 108 and 10.1 miles of County Highway C. The two highways run roughly parallel, with the current Highway C producing more traffic than Highway 108. The DOT plans to resurface the new Highway 108 and make three intersections safer starting in 2017. In exchange, the County received \$4.7 million in road funds in 2016 to be used for maintaining and updating Highway C, of which \$600,000 was put in a reserve for potential erosion problems in the future.

Neighborhood Revitalization

As part of the 2016 budget, the County Board approved a plan for neighborhood revitalization in two areas within the City of La Crosse, the Powell-Poage-Hamilton and Washburn neighborhoods. The plan would allow grants of up to \$25,000 for a single-family project that would go towards the purchase of a deteriorated home that would be torn down and a new home built with a value of at least \$150,000. There are also guidelines for multi-family projects. Also, as part of this project, the Solid Waste Department budgeted \$50,000 within their 2016 budget to waive the tipping fees for demolition waste hauled to the landfill as part of this initiative. During 2016, the program awarded a total of \$215,000 in grants. This \$215,000 will leverage approximately \$1.7 million in private investment to create 17 new housing units – 2 single-family homes, 8 multi-family rental units, and 7 multi-family owner-occupied units. This will result in at least \$2.1 million in new tax base. This program will continue in 2017 and beyond, using increased funding from proceeds of the sale of some County-owned property for industrial development.

Premier Resort Area Tax - Road Needs

La Crosse County has approximately \$87 million of unmet needs for road maintenance and construction. In 2017, the County held a non-binding referendum on a Premier Resort Area

generate a half cent retail tax on certain businesses identified by the State legislature using specific industry codes of the North American Industry Classification System (NAICS). The expected revenue of over \$6.6 million generated from this tax would be designated to be used only for road maintenance and construction, with 25% of this revenue to be shared with local municipalities based on a formula yet to be determined. The advisory referendum passed with a margin of a 55 percent yes vote. There are three big steps remaining in order to start charging the PRAT tax, 1) state legislation which is expected to be introduced in the fall 2017 session, 2) a two-thirds vote of the County Board, and 3) a binding referendum of approval from the voters of La Crosse County. If this PRAT tax comes to fruition, the County would be able to discontinue the annual borrowing for Highway road projects starting in 2019 or 2020.

Long-Term Financial Planning

As part of long range planning, the County employs a five-year comprehensive capital improvement plan. This process ensures that capital project needs are reviewed and evaluated on an annual basis to ensure that all projects are identified, priorities established, and the possible ways to finance them are considered for making recommendations to the County Board during the annual budget process.

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

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

For the Lakeview project, the County will refinance the bond anticipation notes by issuing general obligation (G.O.) bonds of \$17.7 million in the fall of 2017. The 2017 issue will be structured so that the new facility will have one year of operations to build up cash reserves before debt principal payments need to be made.

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

For the annual highway projects, the County will continue to borrow for unmet road needs, with the 2017 borrowing approved at \$2.7 million. The future of borrowing for road projects depends on what will happen with the PRAT tax in the coming months.

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

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

Awards & Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County of La Crosse for its comprehensive annual financial report for the fiscal year ended December 31, 2015. This was the eleventh consecutive year that the county has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

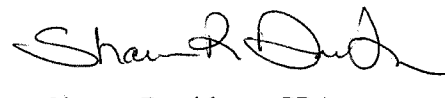
A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

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

Respectfully submitted,



Steve O'Malley
County Administrator



Sharon Davidson, CPA
Auditor/Finance Director

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Government Finance Officers Association

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

Presented to

**County of La Crosse
Wisconsin**

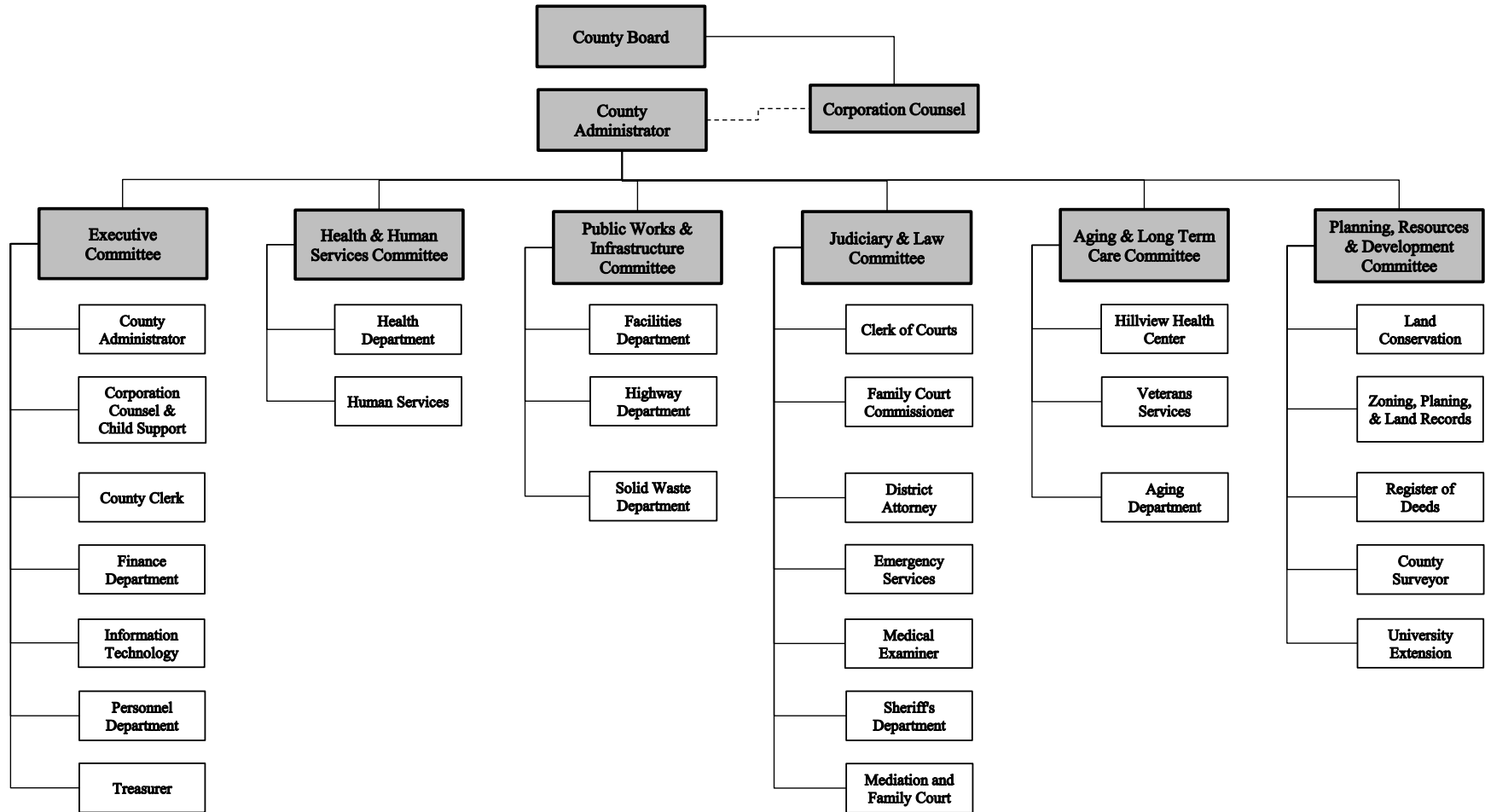
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2015

Executive Director/CEO

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**La Crosse County
Standing Committees and Boards**



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

(As of December 31, 2016)

County Board Chairwoman – Tara J. Johnson – District 29

District 1	Andrea Richmond	District 15	Monica Kruse
District 2	Ralph E. Geary Jr.	District 16	Dan Ferries
District 3	Doug Weidenbach	District 17	Mike Giese
District 4	Maureen Freedland	District 18	Laurence Berg
District 5	Keyla Jones-Rosa	District 19	Rick Cornforth
District 6	Roger J. Plesha	District 20	Steve Doyle
District 7	Sharon Hampson	District 21	Vicki Burke
District 8	Peg A. Jerome	District 22	Patrick Barlow
District 9	Jerome Gundersen Jr.	District 23	Matt Nikolay
District 10	Kim Cable	District 24	Leon Pfaff
District 11	Patrick Scheller	District 25	Ray Ebert
District 12	Dave Holtze	District 26	Dan Hesse
District 13	Tina Tryggestad	District 27	Tina Hundt Wehrs
District 14	Margaret Larson	District 28	Kathie Tyser

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FINANCIAL SECTION



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INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of La Crosse County, Wisconsin, as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise La Crosse County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

To the County Board of Supervisors
La Crosse County

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of La Crosse County, Wisconsin, as of December 31, 2016 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.

Other Matters

Required Supplementary Information

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

Supplementary Information

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

Other Information

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

To the County Board of Supervisors
La Crosse County

Other Reporting Required by *Government Auditing Standards*

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

Baker Tilly Virchow Krause, LLP

Madison, Wisconsin
June 28, 2017

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MANAGEMENT'S DISCUSSION & ANALYSIS



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

December 31, 2016

As management of the County of La Crosse, we offer readers of the County of La Crosse's financial statements this narrative overview and analysis of the financial activities of the County of La Crosse for the year ended December 31, 2016. 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 \$164,498,770 (net position). Of this amount, \$62,639,306 (unrestricted net position) may be used to meet ongoing obligations to citizens and creditors, \$8,373,753 is restricted for specific purposes (restricted net position), and \$93,485,711 is the net investment in capital assets.
- The County's total net position increased by \$921,698. Governmental activities increased the County's net position by \$2,249,622 and business-type activities decreased by \$1,327,924.
- As of the close of the current year, the County of La Crosse's governmental funds reported combined ending fund balances of \$55,730,349, an increase of \$11,208,592 from 2015. Approximately 35.1% of the combined fund balances, or \$19,535,110 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 \$27,651,674 or 82.6% of the total general fund expenditures. Unassigned fund balance for the general fund was \$19,535,110 or 58.3% of the total general fund expenditures, which is higher than the percentage required by County Ordinance of 25-50%.
- The business-type activities enterprise funds reported combined net position of \$21,520,719 at December 31, a decrease of \$1,252,726 from the prior year. Internal service funds reported net position of \$84,136,569 at year end, an increase of \$3,559,445 in comparison with the prior year. Of the total proprietary fund net position of \$105,657,288, \$79,940,901 is invested in capital assets and \$25,716,387 is unrestricted.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements are designed to provide readers with a broad overview of the County's financial statements, in a manner similar to a private-sector business.

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- 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 Fund, Solid Waste, Carroll Heights Apartments, Hillview Terrace, Regent Manor, Monarch Manor, Neshonoc Manor, Ravenwood, Maplewood, and Household Hazardous Materials.

The government-wide financial statements include not only the County of La Crosse itself (known as the primary government), but also the Mississippi Valley Health Services Commission which is a separate legal entity for which the County of La Crosse is financially accountable. Financial information for this component unit is reported separately from the financial information presented for the primary government itself.

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

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

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By

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doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains 13 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for the General, Human Services, Business Fund, Debt Service, and Capital Projects, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The basic governmental fund financial statements can be found on pages 50-53 of this report.

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

Proprietary fund financial statements provide the same type of information as the government-wide financial statements, only in more detail. Hillview Health Care Center, Solid Waste and Lakeview Nursing Home Facility are considered to be major enterprise funds of the County. The County's four internal service funds are combined into a single aggregated presentation in the proprietary funds financial statements. Individual fund data for the nonmajor enterprise funds and the internal service funds is provided in the form of combining statements elsewhere in this report.

The proprietary funds financial statements can be found on pages 54-59 of this report.

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

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

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 64-104 of this report.

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Required Supplementary Information is presented for the budgetary schedules of the General Fund and the major special revenue funds, OPEB funding schedule, WRS proportionate share of the net pension liability (asset), and WRS schedule of employer contributions. This information can be found on pages 107-113 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 \$164,498,770 at the close of the most recent fiscal year. A comparative Statement of Net Position for 2016 and 2015 is below with the total percentage change.

Statement of Net Position

	Governmental activities		Business-type activities		Total		Total % Change
	2016	2015	2016	2015	2016	2015	
Current and other assets	\$ 123,954,011	\$ 111,396,924	\$ 28,043,287	\$ 38,110,265	\$ 151,997,298	\$ 149,507,189	1.67%
Capital assets	139,748,399	127,764,145	36,731,570	28,769,664	176,479,969	156,533,809	12.74%
Total Assets	263,702,410	239,161,069	64,774,857	66,879,929	328,477,267	306,040,998	7.33%
Deferred outflows of resources	22,879,966	6,320,253	10,334,995	6,212,451	33,214,961	12,532,704	165.03%
Current and other liabilities	16,026,329	14,382,152	4,019,026	4,355,521	20,045,355	18,737,673	6.98%
Long-term liabilities	88,206,178	60,591,577	44,216,471	42,990,406	132,422,649	103,581,983	27.84%
Total Liabilities	104,232,507	74,973,729	48,235,497	47,345,927	152,468,004	122,319,656	24.65%
Deferred inflows of resources	42,153,528	32,560,874	2,571,926	116,100	44,725,454	32,676,974	36.87%
Net position:							
Net investment in capital assets	82,884,779	83,871,162	10,600,932	12,211,780	93,485,711	96,082,942	-2.70%
Restricted net position	8,373,753	14,500,096	-	1,713,201	8,373,753	16,213,297	-48.35%
Unrestricted net position	48,937,809	39,575,461	13,701,497	11,705,372	62,639,306	51,280,833	22.15%
Total Net Position	\$ 140,196,341	\$ 137,946,719	\$ 24,302,429	\$ 25,630,353	\$ 164,498,770	\$ 163,577,072	0.56%

The largest portion of the County's net position (56.8%) reflects its investment in capital assets (e.g. land and easements, structures and improvements, infrastructure, and equipment); less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

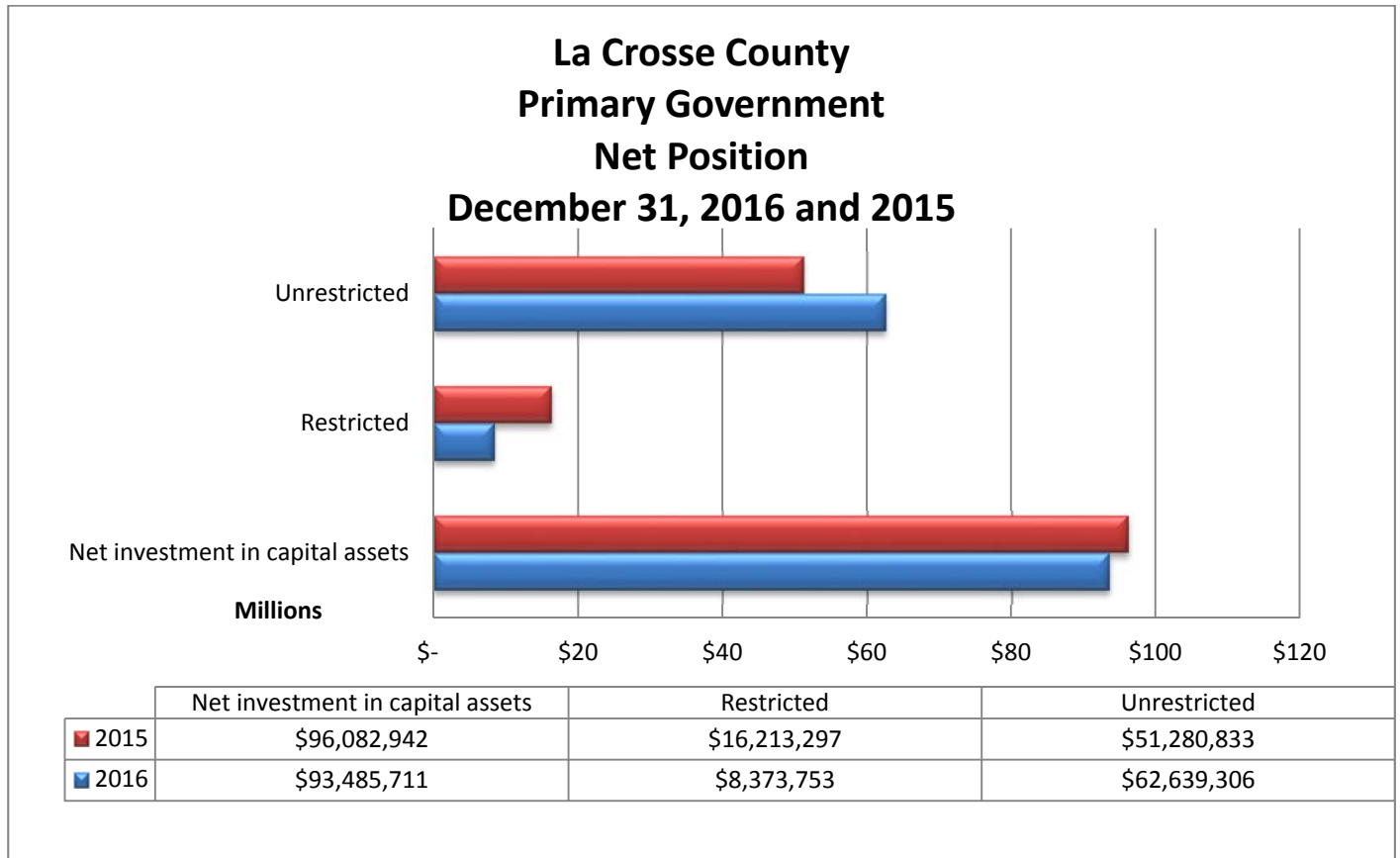
Unrestricted net position comprises 38.1% of the County's net position. These items may be used to meet the County's ongoing obligations to citizens and creditors.

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The remaining balance of the County's net position, 5.1%, 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 \$921,698 during the current year. Total revenues for the year were \$138,643,719, expenses were \$137,722,021. Overall, revenues increased by \$5,924,700 from the prior year, while expenses increased by \$5,993,689. 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 \$2,249,622. This increase largely reflects the following items:

- Health and human services charges for services, operating grants and contributions, and expenses were all higher in 2016 than the previous year. This was mainly due to the increase in the Comprehensive Community Services (CCS) program that serves adults and children with mental health needs. This program is funded by the State.
- Operating grants and contributions for public works increased \$4,682,755 from 2015. This was the result of a one-time payment of \$4.7 million from the State of Wisconsin for the Highway 108/Highway C swap.
- Property taxes for the governmental activities increased \$1,115,719, with the largest increase of \$589,183 for increased debt service payments as a result of the Downtown Campus borrowing.
- Investment earnings and interest on delinquent taxes decreased by \$1,634,563 from the previous year due to a one-time adjustment in recording \$1,346,944 for interest and penalty on delinquent property taxes in the previous year. Overall, regular investment earnings increased by \$106,986.
- Sales tax revenues increased \$229,434 as the local economy continues to grow.
- Interest on long-term debt increased by \$536,441 because of additional borrowing for the Downtown Campus Project.

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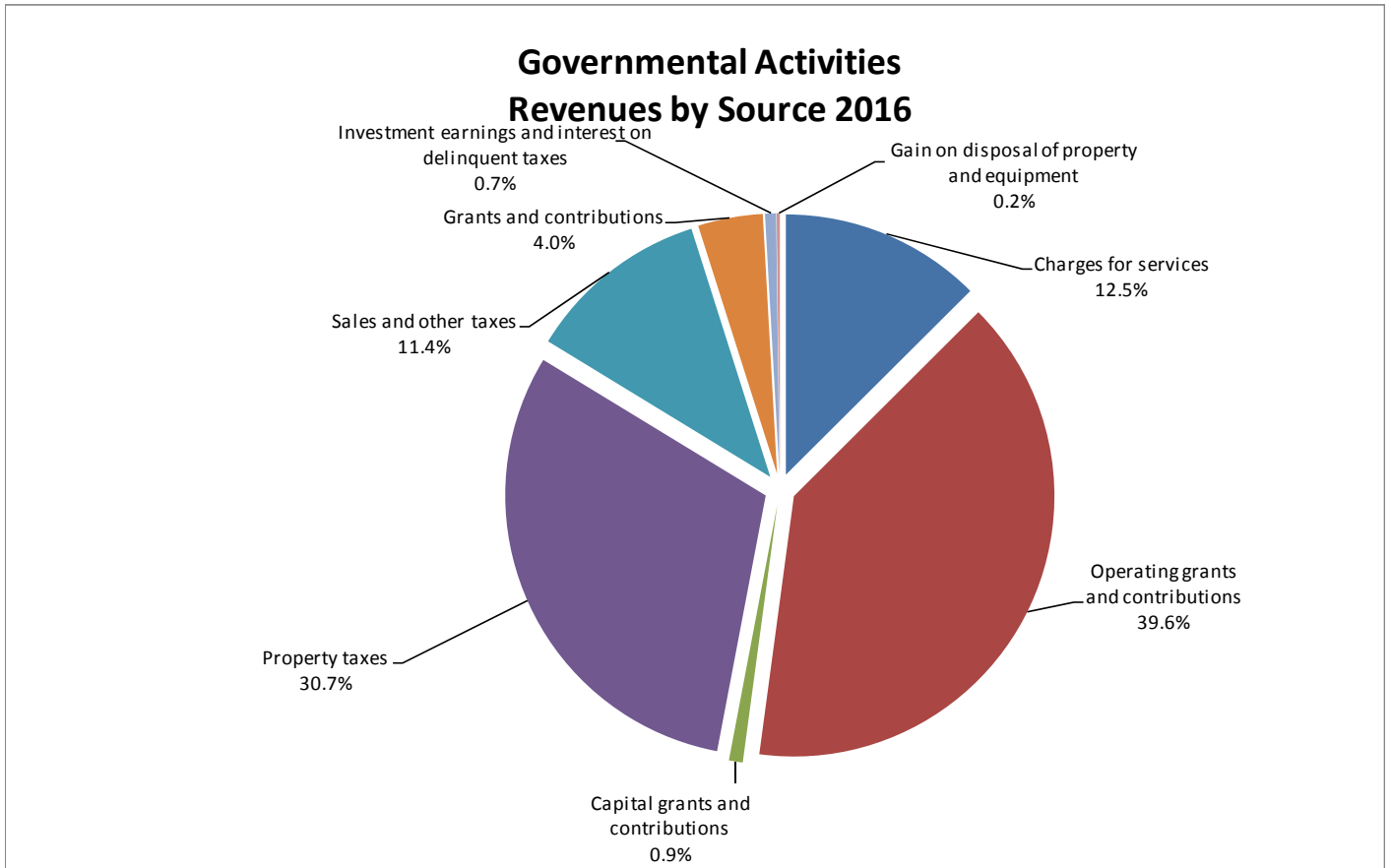
The following table compares 2016 and 2015.

	Statement of Activities						Total % Change
	Governmental activities		Business-type activities		Total		
	2016	2015	2016	2015	2016	2015	
Revenues:							
Program revenues:							
Charges for services	\$ 13,265,391	\$ 11,257,439	\$ 30,740,771	\$ 31,027,633	\$ 44,006,162	\$ 42,285,072	4.07%
Operating grants and contributions	41,970,637	36,938,214	1,659,439	1,738,358	43,630,076	38,676,572	12.81%
Capital grants and contributions	912,385	926,473	69,820	-	982,205	926,473	6.02%
General revenues:							
Property taxes	32,560,874	31,445,155	116,100	131,700	32,676,974	31,576,855	3.48%
Sales taxes	12,044,352	11,814,918	-	-	12,044,352	11,814,918	1.94%
Other taxes	14,473	20,691	-	-	14,473	20,691	-30.05%
Nonexchange grants and contributions	4,259,677	4,256,166	-	-	4,259,677	4,256,166	0.08%
Investment earnings and interest on delinquent taxes	723,893	2,358,456	94,855	34,911	818,748	2,393,367	-65.79%
Gain on disposal of property and equipment	210,474	737,767	578	31,138	211,052	768,905	-72.55%
Total revenues	<u>105,962,156</u>	<u>99,755,279</u>	<u>32,681,563</u>	<u>32,963,740</u>	<u>138,643,719</u>	<u>132,719,019</u>	4.46%
Expenses:							
General government	10,481,817	10,921,409	-	-	10,481,817	10,921,409	-4.03%
Public safety	19,025,286	18,439,173	-	-	19,025,286	18,439,173	3.18%
Public works	12,502,920	11,043,214	-	-	12,502,920	11,043,214	13.22%
Health and human services	53,200,997	50,210,730	-	-	53,200,997	50,210,730	5.96%
Culture, recreation and education	3,293,508	3,177,994	-	-	3,293,508	3,177,994	3.63%
Conservation and development	3,281,411	3,600,824	-	-	3,281,411	3,600,824	-8.87%
Interest on long-term debt	1,953,112	1,416,671	-	-	1,953,112	1,416,671	37.87%
Hillview Health Care Center	-	-	16,971,628	16,803,148	16,971,628	16,803,148	1.00%
Lakeview Nursing Home Facility	-	-	522,348	392,250	522,348	392,250	33.17%
Solid Waste	-	-	12,028,325	11,472,378	12,028,325	11,472,378	4.85%
Apartments and assisted living facilities	-	-	3,967,089	3,727,211	3,967,089	3,727,211	6.44%
Household hazardous waste disposal services	-	-	493,580	523,330	493,580	523,330	-5.68%
Total expenses	<u>103,739,051</u>	<u>98,810,015</u>	<u>33,982,970</u>	<u>32,918,317</u>	<u>137,722,021</u>	<u>131,728,332</u>	4.55%
Increase (decrease) in net position before transfers	2,223,105	945,264	(1,301,407)	45,423	921,698	990,687	-6.96%
Transfers	26,517	15,700	(26,517)	(15,700)	-	-	-
Increase (decrease) in net position	2,249,622	960,964	(1,327,924)	29,723	921,698	990,687	-6.96%
Net position, beginning of year	137,946,719	124,583,997	25,630,353	22,160,424	163,577,072	146,744,421	11.47%
Prior period adjustment	-	12,401,758	-	3,440,206	-	15,841,964	-
Net position, beginning of year, as restated	<u>137,946,719</u>	<u>136,985,755</u>	<u>25,630,353</u>	<u>25,600,630</u>	<u>163,577,072</u>	<u>162,586,385</u>	0.61%
Net position, end of year	<u>\$ 140,196,341</u>	<u>\$ 137,946,719</u>	<u>\$ 24,302,429</u>	<u>\$ 25,630,353</u>	<u>\$ 164,498,770</u>	<u>\$ 163,577,072</u>	0.56%

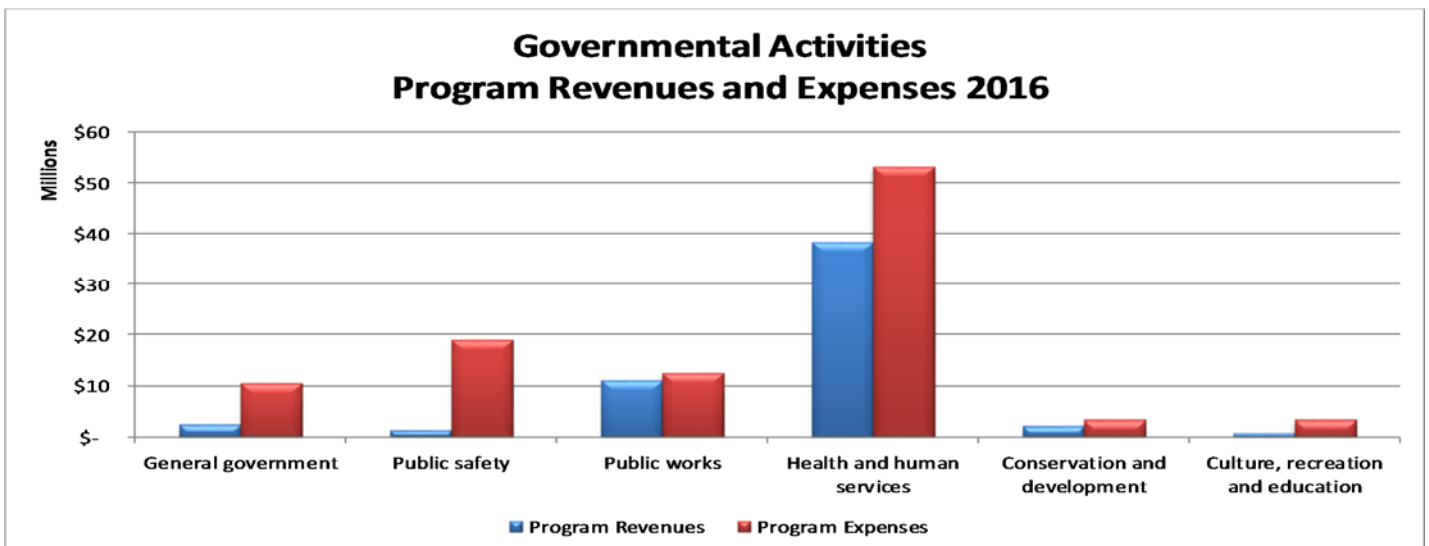
Revenues for the County's governmental activities total \$105,962,156, with property taxes and operating grants and contributions accounting for 70.3% of total revenues.

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Governmental activities expenses total \$103,739,051, exceeding program revenue by \$47,590,638, as the following graph displays. Governmental activities expenses increased by \$4,929,036 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 \$2,223,105.



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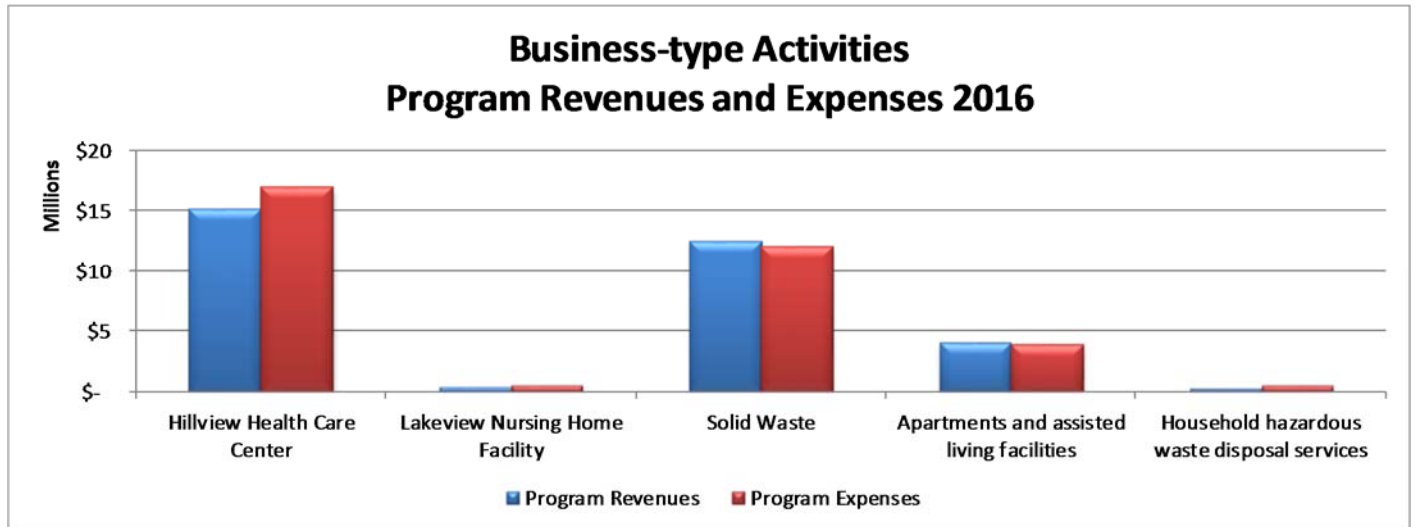
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Business-Type Activities

Business-type activities for the current year decreased net position by \$1,327,924. The Solid Waste department experienced an increase in net position of \$591,924 before internal service fund allocations. This was comparable to the 2015 increase in net position of \$425,380. Construction of a new site entrance and a new cell for the landfill will be completed by the end of 2017. This new construction is expected to extend the life of the landfill to approximately 2023.

The Hillview Health Care Center had a decrease in net position before internal service fund allocations of \$1,804,314. This was due to lower census numbers than in previous years, which is continuing into 2017. County administration is working together with Hillview management staff to find ways to lower costs and increase revenues.

Lakeview Nursing Home Facility Fund, and apartments and assisted living facilities had a combined positive change in net position before internal service fund allocations of over \$37,000. With the new Lakeview Campus opening last fall, the County expects continued success in serving the special long-term care needs of the elderly and disabled.



FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

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

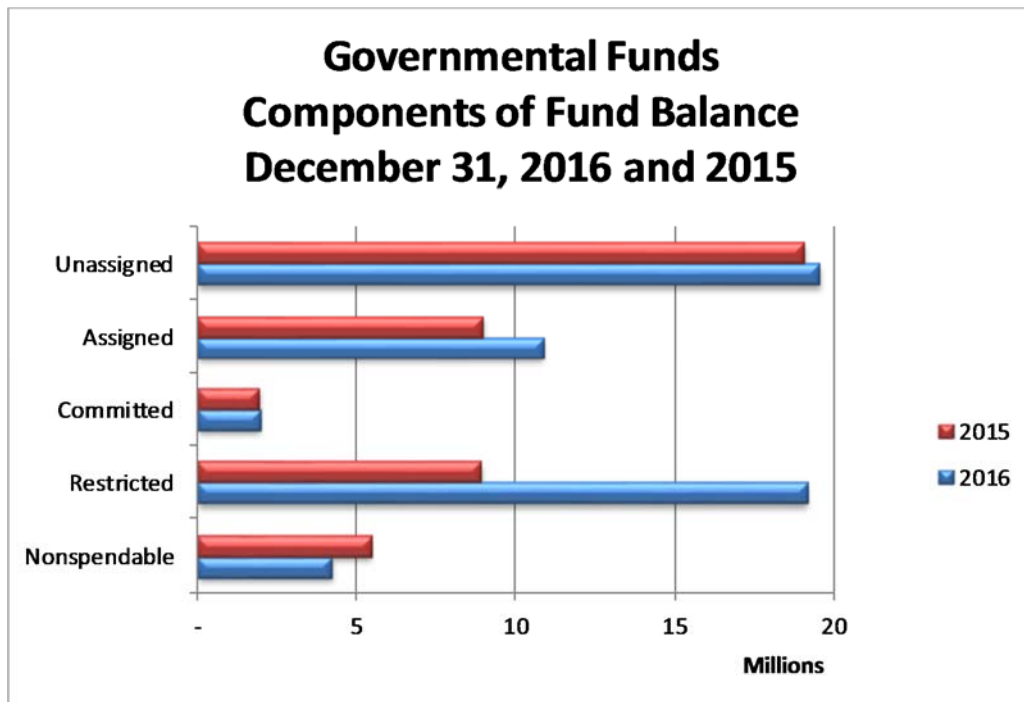
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Governmental Funds: The general government functions are contained in the General, Special Revenue, Debt Service, and Capital Project funds. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and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

At December 31, the County's governmental funds reported combined fund balances of \$55,730,349, an increase of \$11,208,592 in comparison with the prior year. Unassigned fund balance of \$19,535,110 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 \$4,218,338 consists of amounts set aside for inventories and prepaids, advances to other funds, and delinquent property taxes. Restricted fund balance of \$19,148,761 consists of amounts legally required to be expended for specified purposes, including \$13,625,124 within the Debt Service Fund to pay off the 2009A general obligation bonds that are not callable until October 1, 2017. Committed fund balance of \$1,953,888, consists of amounts the County Board committed for particular purposes; including: General Fund reserves for park plat, Lake Neshonic improvements, Lakeview improvements, parks, parking improvements, and boat landing. Assigned fund balance of \$10,874,252, consists of Park Plaza proceeds, purchase orders, carryforwards, amounts appropriated from fund balance as part of the budget process, and unspent fund balances of the special revenue funds.

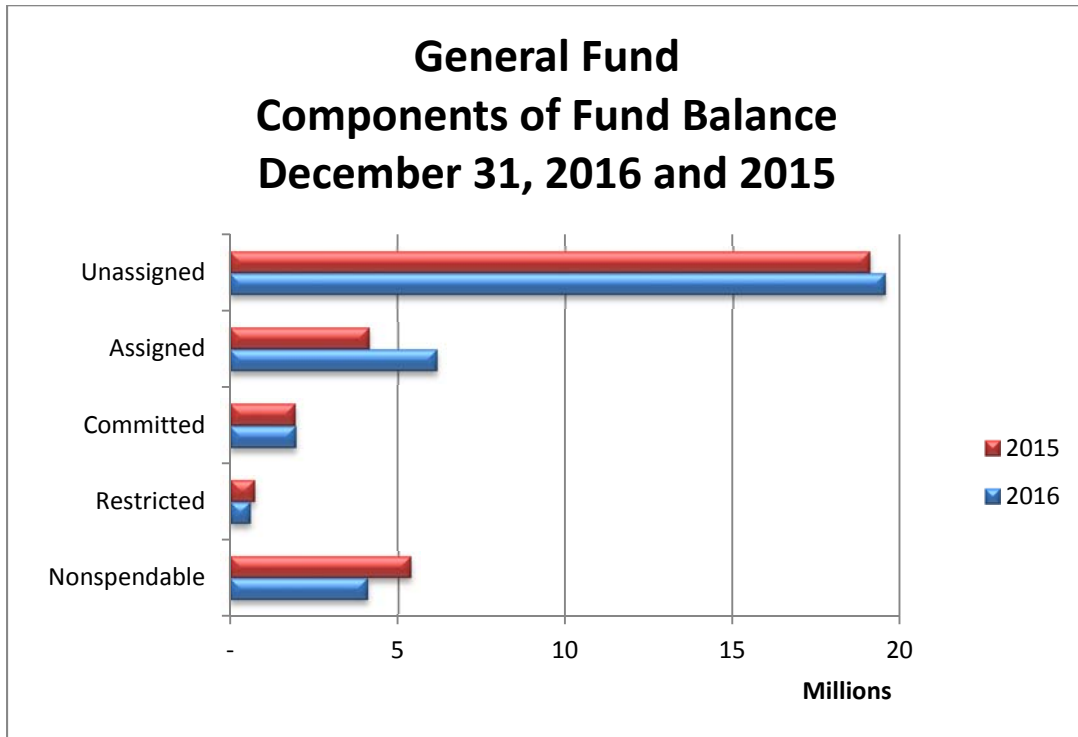
The following chart compares the components of fund balance for the governmental funds for 2016 and 2015.



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The following chart compares the components of fund balance for the general fund for 2016 and 2015.



The general fund is the main operating fund of the County. As a measure of the General Fund's ability to pay off short-term debt obligations, known as liquidity; it may be useful to compare unassigned fund balance and total fund balance to total fund expenditures. As of December 31, unassigned fund balance of the General Fund was \$19,535,110 while total fund balance was \$32,331,552. Unassigned fund balance represents 58.3% of total general fund expenditures, while total fund balance represents 96.5% of total General Fund expenditures. In relation to General Fund revenues, unassigned fund balance represents 57.2% of total General Fund revenues. These ratios show that the County is in a good position to meet any upcoming obligations.

	2016		
	General Fund	Percentage of Expenditures	Percentage of Revenue
Total revenues	\$34,181,083	102.1%	-
Total expenditures	33,491,060	-	98.0%
Unassigned fund balance	19,535,110	58.3%	57.2%
Total fund balances	32,331,552	96.5%	94.6%

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 58.3%. County policy limits the use of unassigned fund balance to fund capital expenditures, prepayment of outstanding debt, start-up costs of new programs, other non-recurring expenditures, or emergencies.

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During the fiscal year, the fund balance of the County's General Fund increased by \$938,164. Key factors contributing to this increase are as follows:

- The original budget for the general fund projected a deficit of \$1,466,806 after transfers to other funds totaling \$2,637,415. The actual increase for the general fund was \$938,164, which exceeded the final budget by \$5,669,536. These variances are explained in the General Fund Budgetary Highlights.
- Realization of \$7,166,870 in total expenditures under final budget. Significant expenditure variances are explained in the General Fund Budgetary Highlights.

The County's Human Services Fund, a major fund, has a total fund balance of \$4,041,407, an increase of \$169,850 from the prior year. As of January 1, 2016 the Aging Fund was combined with the Human Services Fund. As shown in the financial statements, the previous fund balance of \$352,055 from the Aging Fund was transferred into the Human Services fund. This has allowed for better alignment of the aging programs with the Aging and Disability Resource Center. Of this fund balance, \$62,275 was nonspendable for prepayments; \$843,620 was restricted for the Western Region for Economic Assistance (WREA) Consortium; and \$3,135,512 was assigned for human service programs.

The Business Fund, a major fund, had a fund balance of \$678,550, which was a decrease of \$210,820 from the prior year. The decrease is due to the continuation of the Garland Street extension project in West Salem where just over \$50,000 was spent in 2016 for the final paving layer. Also, two new loans in the amount of \$370,400 were loaned to local businesses through the CDBG loan program.

The County's Debt Service Fund, a major fund, had a fund balance of \$14,838,838 at December 31 which was an increase of \$13,465,149. This increase was due to the refunding bonds issued to pay off the 2009A bond issue which is not callable until October 1, 2017. \$13,625,124 is being held in a trust and reported as restricted cash on the balance sheet. This payoff amount will be reported in 2017 as an "other financing use" on the statement of revenues, expenditures and changes in fund balance.

The Capital Projects Fund, a major fund, had a fund balance of \$876,509 at December 31 which was a decrease of \$2,866,102. During the year \$11,050,000 of general obligation bonds were issued to complete the Downtown Campus project. Expenditures for the HHS building and administrative center projects totaled \$13,872,688. The balance in the fund will be used to complete other smaller projects such as paving of the HHS building parking lot. The fund will be closed out either in 2017 or early in 2018, depending on completion of projects.

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

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Resources by Source Governmental Funds				
	2016 Amount	Percent of Total	Increase (Decrease) from prior year	
			Amount	Percent
Taxes (property and other)	\$ 42,319,874	45.11%	\$ 1,024,512	2.48%
Intergovernmental revenues	39,951,912	42.59%	1,317,262	3.41%
Interdepartmental revenues	-	0.00%	(2,289)	-100.00%
Licenses and permits	950,092	1.01%	37,341	4.09%
Fines, forfeits and penalties	357,711	0.38%	(17,190)	-4.59%
Public charges for services	4,707,407	5.02%	(249,086)	-5.03%
Intergovernmental charges for services	3,537,505	3.77%	423,105	13.59%
Miscellaneous revenues	1,985,470	2.12%	491,280	32.88%
	<u>\$ 93,809,971</u>	100.00%	<u>\$ 3,024,935</u>	

Governmental tax revenues increased \$1,024,512. The General Fund decreased property taxes by \$388,267, while the Human Services Fund increased property taxes by \$536,430 and Debt Service property taxes increased by \$589,183 due to additional borrowing for the Downtown Campus Project. Sales tax increased by \$229,434. Additionally, the county has strategically worked to limit the use of fund balance for capital items. The budgeted use of fund balance is shown below. For 2017, \$2,479,831 of the budgeted fund balance usage is for the following projects; 911 radio system upgrade, implementation of a new payroll system, parks projects, economic development, and other smaller projects that are not recurring.

Budgeted Usage of General Fund Balance	
	<u>Balance</u>
2015	90,000
2016	705,000
2017	2,479,831

Intergovernmental revenues increased by \$1,317,262. This is due to \$2,327,938 increase in revenues for the Comprehensive Community Services (CCS) program within Human Services where most of the expenditures are covered by the State. Revenues for the CDBG regional housing program decreased by \$1,036,492 from the previous year.

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Expenditures by Function				
Governmental Funds				
	2016	Percent of	Increase (Decrease)	
			Amount	from prior year
		Total	Amount	Percent
General Government	\$ 10,780,323	9.49%	\$ (362,111)	-3.25%
Public Safety	16,637,560	14.65%	101,285	0.61%
Public Works	36,901	0.03%	(8,994)	-19.60%
Health and Human Services	51,472,233	45.35%	1,342,997	2.68%
Culture, Recreation and Education	3,084,688	2.72%	15,986	0.52%
Conservation and Development	4,028,249	3.55%	(1,153,417)	-22.26%
Miscellaneous	130,075	0.11%	55,355	74.08%
Debt Service	11,459,467	10.09%	6,410,216	126.95%
Capital Outlay	15,913,401	14.02%	7,009,575	78.73%
	<u>\$ 113,542,897</u>	100.01%	<u>\$ 13,410,892</u>	

Total governmental fund expenditures increased by \$13,410,892 from 2015.

Health and human services expenditures increased by \$1,342,997. This was due primarily to increases in the family and children's programs, including children with special needs, and mental health services for children and adults.

Conservation and development expenditures decreased by \$1,153,417. Expenditures for the CDBG grant program for rehabilitation and direct home ownership decreased by \$1,036,492 from the previous year as the majority of the grant was completed in 2015. A new grant was awarded for the program for 2017 in the amount of \$2,464,310.

Debt Service expenditures increased by \$6,410,216. This was a result of the first year of payments for the 2015A bonds (Downtown Campus Project) in the amount of \$856,591 and the refinancing of the 2010 State Trust Fund Loan with the 2016A refunding bonds. The additional payment for this refinancing was \$5,020,824 for principal and \$103,993 for interest.

Capital outlay expenditures increased by \$7,009,575. This was due to the Downtown Campus Project which is shown in the Capital Projects Fund.

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

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The following table details the net position of the County's enterprise funds at December 31:

	2016	2015
Hillview Health Care Center	\$ 7,186,660	\$ 8,990,974
Lakeview Nursing Facility Fund	1,455,993	2,135,794
Solid Waste	6,934,429	6,342,505
Apartments and assisted living facilities	5,163,727	4,446,240
Household hazardous waste disposal services	<u>779,910</u>	<u>857,932</u>
Totals	<u>\$ 21,520,719</u>	<u>\$ 22,773,445</u>

As of December 31, the County's enterprise funds reported combined net position of \$21,520,719. Of that amount, \$10,600,932 or 49.3% represents the net investment in capital assets. The remaining amount of \$10,919,787 is unrestricted and available for spending in accordance with the needs of the County in these funds.

Other factors concerning the finances of these funds have already been addressed in the discussion of the County's business-type activities.

GENERAL FUND BUDGETARY HIGHLIGHTS

Differences between the original budget and final amended budget resulted in \$4,006,076 of increases in expenditures due to carryforwards and open purchase orders from fiscal year 2015 to 2016, and adjustments throughout the year because of new grants.

Differences between final amended budget and the actual revenues and expenses resulted in a \$6,948,474 positive variance in the General Fund before other financing sources and uses. The major reasons for the variance are as follows:

Revenues:

- Taxes
 - Property taxes decreased by \$388,267 for the General Fund from the previous year. Sales tax increased \$229,434 from the previous year and \$444,352 higher than budget. The La Crosse area continues to be a regional shopping and tourist destination.
- Public Charges for Services
 - Register of Deeds fees continue to be strong as interest rates for mortgages have remained relatively low.
 - Park revenues also continue to increase as the County has taken over the operation of the Goose Island campground.
- Intergovernmental Revenues
 - During 2016, the County was awarded a grant from the Wisconsin State Harbor Commission in the amount of \$483,640, of which only \$12,560 was received. The project

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to shore up bank protection for the Hintgen Island Fleeting Site by shaping and installing geotextile fabric, rock fill and rip rap was delayed due to environmental and mitigation problems. The remainder of the project will be completed sometime in 2017.

- The County had also budgeted \$447,052 of revenue from the Wisconsin Department of Administration for a one-time environmental impact fee as a result of the construction activities regarding the Badger Coulee Transmission Line Project. These funds were not recognized or received until 2017.
- Miscellaneous Revenues
 - Investment earnings increased by \$106,986 from the previous year due to slightly higher interest rates.

Expenditures:

- General Government
 - The Clerk of Courts expenditures decreased by \$192,532 from the previous year and were \$153,041 less than budgeted. The County was one of the first in implementing mandatory e-filing of documents and a position that had been budgeted was not filled. Also, jury trials were down for 2016, therefore less expenditures in that area.
 - County Board expenditures were less than budgeted by \$77,529. This was mainly due to a special project to design a logo and tagline to promote the branding of La Crosse County. \$60,000 had been budgeted over two years to complete the project, only \$7,563 was spent in 2016, and the remainder of \$52,437 was carried forward to 2017.
 - County Administrator expenditures increased as the Associate County Administrator was hired in August of 2015 and was in place for the entire year of 2016.
 - Information Technology expenditures were less than budget by \$171,270. This was mainly due to salary and fringe savings of over \$100,000, as certain technology positions continue to be difficult to fill.
 - Retirees insurance was less than budgeted by \$285,064. It is always difficult to estimate how many retirees there will be in any one year.
- Public Safety
 - Central dispatch expenditures were less than budget by \$123,135. This was due to salary and fringe savings of over \$104,000 as positions were vacant for part of the year.
 - Jail expenditures were also less than budget for because of vacant positions with salary and fringe savings just over \$118,000. Jail programming expenditures were not all spent and \$140,137 was carried forward to 2017.
- Culture, Recreation and Education
 - UW Extension expenditures were lower than budget by \$152,898. This was due to the vacant positions of the agriculture and 4-H agents, as the County continues to deal with the uncertainty regarding the proposed regionalization of the UW Extension system by the State.
- Conservation and Development
 - CAP X 2020 projects for bluffland protection and a match pledge to the City of La Crosse were not competed totaling \$140,000, and were carried forward to 2017.
 - Funds for the neighborhood revitalization project was dependent on the sale of land on Highway 16 near the Solid Waste department. The sale did not occur in 2016, and is

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expected to happen sometime in 2017. Funds in the amount of \$1,179,359 were carried forward to 2017.

- As stated in the intergovernmental revenue section earlier, the project for the Hintgen Island Fleeting Site was delayed, and \$594,692 was carried forward to 2017 to complete the project.
- Miscellaneous
 - Salary contingency of \$202,089 was budgeted for 2016. \$1,104,792 was carried forward from unused 2015 appropriations for a total of \$1,306,881. \$6,402 of this amount was used for the Health Department in 2016, leaving a balance of \$1,300,479. \$500,000 of this was approved in the 2017 budget to be transferred to the Health Self-Insurance fund to help alleviate the cost of claims, and the balance carried forward to moderate the increased costs of salary and fringe in the 2017 budget.
- Capital Outlay
 - Capital outlay expenditures were less than the final budget by \$1,443,828. Projects that were not completed in 2016 will have funds carried forward to 2017.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The County's capital assets for its governmental and business-type activities at December 31 amounted to \$176,479,969 (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	
	2016	2015	2016	2015	2016	2015
Capital Assets						
Land	\$ 3,717,605	\$ 3,719,467	\$ 947,300	\$ 947,300	\$ 4,664,905	\$ 4,666,767
Land Improvements	3,835,720	3,835,720	29,394,712	29,354,138	33,230,432	33,189,858
Buildings	78,081,918	69,607,683	34,324,789	17,876,301	112,406,707	87,483,984
Machinery and equipment	25,954,102	25,230,494	8,382,478	9,019,063	34,336,580	34,249,557
Infrastructure	104,068,827	105,218,692	-	-	104,068,827	105,218,692
Intangibles	8,697,731	8,016,473	284,206	315,347	8,981,937	8,331,820
Construction in progress	<u>11,469,729</u>	<u>4,031,366</u>	<u>5,914,663</u>	<u>13,789,918</u>	<u>17,384,392</u>	<u>17,821,284</u>
Total capital assets	235,825,632	219,659,895	79,248,148	71,302,067	315,073,780	290,961,962
Less:						
Accumulated Depreciation	<u>96,077,233</u>	<u>91,895,750</u>	<u>42,516,578</u>	<u>42,532,403</u>	<u>138,593,811</u>	<u>134,428,153</u>
Total net capital assets	<u>\$ 139,748,399</u>	<u>\$ 127,764,145</u>	<u>\$ 36,731,570</u>	<u>\$ 28,769,664</u>	<u>\$ 176,479,969</u>	<u>\$ 156,533,809</u>

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Within the governmental activities, the significant changes in capital assets were due to the Downtown Campus Project. The 24,000 square foot addition and remodeling of the Health and Human Services building was completed in 2016, and was depreciated for a partial year. Remodeling of the former bank building for the new administrative center was also completed in late 2016 with county offices moving in late December. Construction in progress at the end of 2016 is primarily the cost of the administrative center remodel, as this will be considered to be placed in service for depreciation purposes for 2017. Also, a category for intangibles was added for 2016, with \$3 million reclassified from land (right of way in the Highway Department), and \$4.85 million for software was reclassified from machinery and equipment. Infrastructure decreased by over \$1 million in 2016 due to the jurisdictional transfer agreement with the State of Wisconsin, which transferred 13.1 miles of State Highway 108 to the County, and the County transferring 10.8 miles of County Highway C to the State. The County received \$4.7 million from the State as a result of this transfer.

Within the business-type activities, the largest increase was in buildings, as the \$17.2 million Lakeview Campus Project was completed, with residents moving into the facilities in October of 2016.

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 \$107,510,895 of debt outstanding. This includes \$76,687,495 of general obligation debt, \$17,255,000 in bond anticipation notes, \$13,295,000 of revenue loan debt, and a \$273,400 loan payable to the State of Wisconsin. During the year, the County issued \$31,425,000 of general obligation corporate purpose bonds which included \$11,050,000 of bonds for the Downtown Campus Project, \$2,410,000 of bonds for highway road construction, \$4,920,000 of refunding bonds which were used to pay off the 2010 State Trust Fund Loan, and \$13,045,000 of refunding bonds which will be used to pay off the 2009A bonds when they are callable in the fall of 2017. Cash proceeds to pay off the 2009A issue are reported in the Debt Service Fund categorized as restricted cash, as the funds are being held in a trust in the amount of \$13,625,124. Also, a revenue loan from the State Trust Fund in the amount of \$7,820,000 was taken out in 2016 to pay off the 2006B general obligation bonds that were recorded in the Solid Waste Fund. This completes the plan to have the Solid Waste debt be structured as revenue debt instead of general obligation debt. The \$17,255,000 bond anticipation notes will be refinanced in 2017 with general obligation debt, with payments for that debt being funded by the revenues from the Lakeview Campus. Under current state statutes, the County's general obligation debt issuances are subject to a legal limitation, based on five percent of the equalized value of taxable property in the County. At December 31, the County's total amount applicable to debt margin was \$59,171,162 which was well below the legal limit of \$452,212,070. The net debt per capita equaled \$529.35 at year-end.

The following chart shows the actual principal balances of the debt for La Crosse County, not including premiums or discounts, the loan payable to the State of Wisconsin of \$273,400, and considering that the County has issued advance refunding bonds to pay the balance of \$13,365,000 of the 2009A general obligation bonds when they are callable in 2017.

LA CROSSE COUNTY, WISCONSIN
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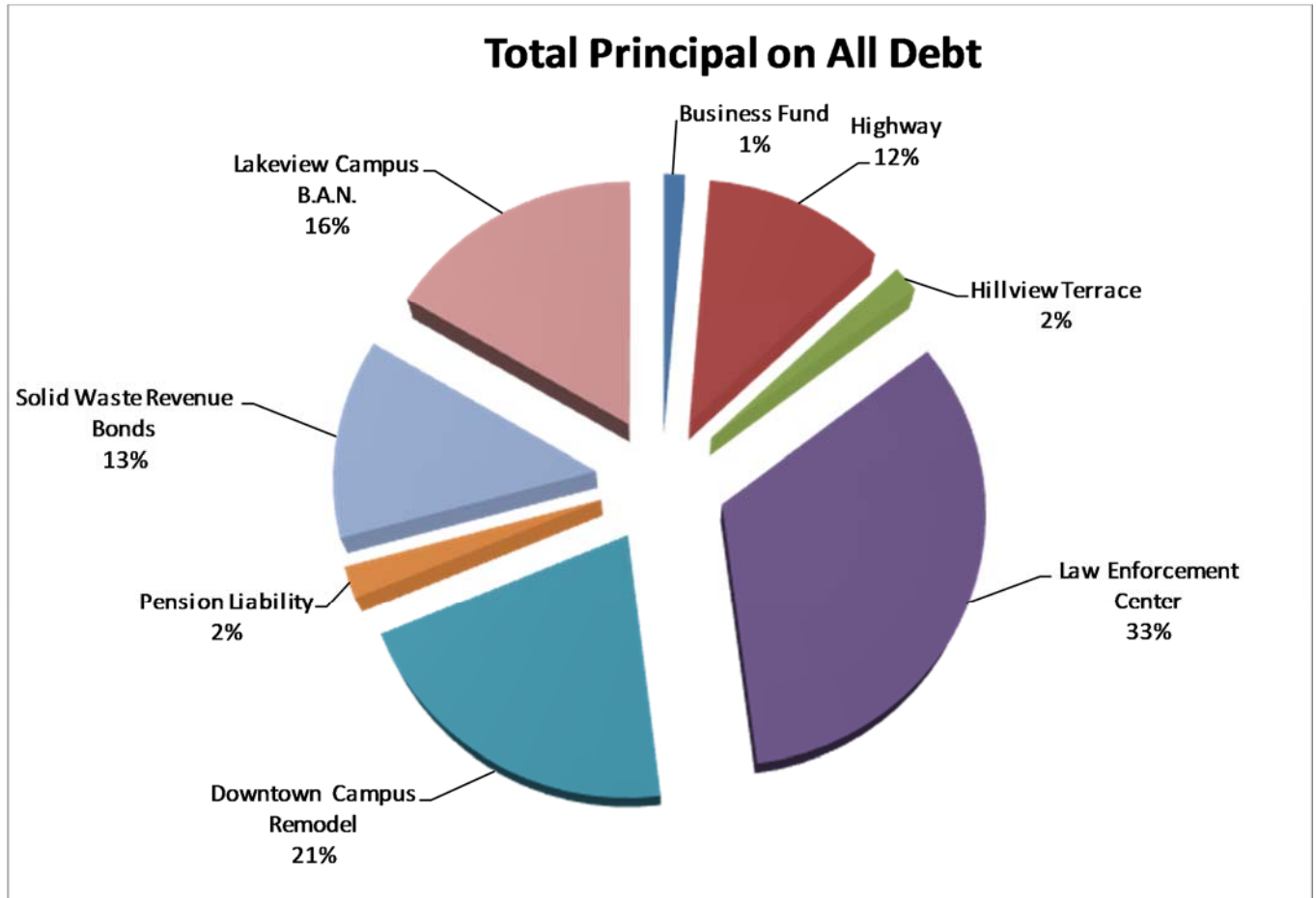
Principal Balances for Year End 2016				
	12/31/15 Balance	2016 Principal Payments	2016 New Debt	12/31/16 Balance
Governmental Funds				
LEC Debt				
2010D Refunding Bonds	2,820,000	170,000	-	2,650,000
2009A Go Bonds	15,235,000	920,000	-	14,315,000
2010 State Trust Fund (BAB)	5,300,261	5,300,261	-	-
2016A GO Refunding Bonds (ref 2010 STFL)	-	-	4,920,000	4,920,000
2016A GO Refunding Bonds (ref 2009A)	-	-	13,045,000	13,045,000
Total LEC Debt	23,355,261	6,390,261	17,965,000	34,930,000
Downtown Project Remodel				-
2015A GO Bonds	11,055,000	475,000	-	10,580,000
2016A GO Bonds	-	-	11,050,000	11,050,000
Total Downtown Project	11,055,000	475,000	11,050,000	21,630,000
Pension Liability				-
2010C GO Refunding Bonds	2,400,000	235,000	-	2,165,000
Total Pension Liability	2,400,000	235,000	-	2,165,000
Business Fund				
2007A Corporate Purpose Bonds	270,000	50,000	-	220,000
2010C (TIF)	290,000	95,000	-	195,000
2010C (Non TIF)	235,000	20,000	-	215,000
2014A GO Notes	750,000	-	-	750,000
Total Business Fund	1,545,000	165,000	-	1,380,000
Highway Debt (Paid through Debt Svc)				
2011 A Bond	385,000	385,000	-	-
2012 A Bond	1,005,000	500,000	-	505,000
2013 A Bond	4,705,000	550,000	-	4,155,000
2014 A Bond	3,000,000	435,000	-	2,565,000
2015 A Bond	2,610,000	125,000	-	2,485,000
2016 A Bond	-	-	2,410,000	2,410,000
Total Highway Debt	11,705,000	1,995,000	2,410,000	12,120,000
Total Governmental Debt	50,060,261	9,260,261	31,425,000	72,225,000
Enterprise Funds				
Solid Waste				
2006B GO Debt	8,420,000	8,420,000	-	-
2015 STFL Revenue Loan	5,475,000	-	-	5,475,000
2016 STFL Revenue Loan	-	-	7,820,000	7,820,000
Total Solid Waste	13,895,000	8,420,000	7,820,000	13,295,000
Hillview Terrace				
2010A Build America Bonds	1,895,000	110,000	-	1,785,000
Lakeview Campus				
2015B Bond Anticipation Note	17,255,000	-	-	17,255,000
Total Enterprise Fund Debt	33,045,000	8,530,000	7,820,000	32,335,000
Grand Total County Debt	83,105,261	17,790,261	39,245,000	104,560,000
				(13,365,000)
Less: amounts in escrow from advance refunding to pay 2009A bonds in 2017 when callable				(13,365,000)
Actual principal balance after subtracting escrow account balance				\$ 91,195,000

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

December 31, 2016

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

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.

BASIC FINANCIAL STATEMENTS



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

December 31, 2016

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Cash and investments	\$ 47,374,441	\$ 14,933,915	\$ 62,308,356	\$ 222,360
Receivables (net of allowance for uncollectibles)	56,076,022	4,089,418	60,165,440	444,650
Internal balances	1,086,253	(1,086,253)	-	-
Inventories and prepayments	1,950,715	136,305	2,087,020	-
Other assets	461,709	252,444	714,153	-
Restricted cash and investments	17,004,871	9,717,458	26,722,329	10,120
Capital assets not being depreciated:				
Construction in progress	11,469,729	5,914,663	17,384,392	-
Land	3,717,605	947,300	4,664,905	-
Intangibles	3,015,397	-	3,015,397	-
Capital assets being depreciated:				
Land improvements	3,835,720	29,394,712	33,230,432	-
Buildings	78,081,918	34,324,789	112,406,707	-
Machinery and equipment	25,954,102	8,382,478	34,336,580	-
Infrastructure	104,068,827	-	104,068,827	-
Intangibles	5,682,334	284,206	5,966,540	-
Accumulated depreciation	(96,077,233)	(42,516,578)	(138,593,811)	-
Total Assets	<u>263,702,410</u>	<u>64,774,857</u>	<u>328,477,267</u>	<u>677,130</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pension	22,879,966	6,383,183	29,263,149	3,428,760
Xcel contract	-	3,615,916	3,615,916	-
Unamortized loss on debt refunding	-	335,896	335,896	-
Total Deferred Outflows of Resources	<u>22,879,966</u>	<u>10,334,995</u>	<u>33,214,961</u>	<u>3,428,760</u>
LIABILITIES				
Accounts payable and other current liabilities	11,816,566	2,579,602	14,396,168	377,734
Claims payable	1,792,979	462,078	2,255,057	-
Unearned revenue	389,743	53,500	443,243	-
Accrued interest	635,069	372,615	1,007,684	-
Liabilities payable from restricted assets	1,391,972	551,231	1,943,203	10,120
Long-Term Liabilities:				
Compensated absences - current	2,417,406	576,128	2,993,534	-
Compensated absences - noncurrent	4,435,765	-	4,435,765	-
Post employment benefit obligation - noncurrent	1,525,456	-	1,525,456	-
Bonds and notes payable - current	18,376,076	18,599,978	36,976,054	-
Bonds and notes payable - noncurrent	56,807,577	13,727,264	70,534,841	-
Landfill post closure costs - current	20,835	13,031	33,866	-
Landfill post closure costs - noncurrent	511,352	10,147,500	10,658,852	-
Net pension obligation	4,111,711	1,152,570	5,264,281	612,499
Total Liabilities	<u>104,232,507</u>	<u>48,235,497</u>	<u>152,468,004</u>	<u>1,000,353</u>
DEFERRED INFLOWS OF RESOURCES				
Pension	8,653,027	2,425,563	11,078,590	1,288,994
Subsequent year property tax levy	33,500,501	146,363	33,646,864	-
Total Deferred Inflows of Resources	<u>42,153,528</u>	<u>2,571,926</u>	<u>44,725,454</u>	<u>1,288,994</u>
NET POSITION				
Net investment in capital assets	82,884,779	10,600,932	93,485,711	-
Restricted for:				
Debt service	578,645	-	578,645	-
Elderly programs	323,564	-	323,564	-
Land records	178,755	-	178,755	-
Business fund	5,642,257	-	5,642,257	-
Human service programs	776,720	-	776,720	-
Environmental programs	354,114	-	354,114	-
Library programs	286,760	-	286,760	-
Urban transportation	162,123	-	162,123	-
Register of deeds	29,845	-	29,845	-
Other purposes	40,970	-	40,970	-
Unrestricted	48,937,809	13,701,497	62,639,306	1,816,543
Total Net Position	<u>\$ 140,196,341</u>	<u>\$ 24,302,429</u>	<u>\$ 164,498,770</u>	<u>\$ 1,816,543</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, 2016

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT				
GOVERNMENTAL ACTIVITIES				
General government	\$ 10,481,817	\$ 2,051,535	\$ 475,787	\$ -
Public safety	19,025,286	1,141,971	217,176	-
Public works	12,502,920	3,742,283	6,278,402	912,385
Health and human services	53,200,997	5,056,124	33,372,265	-
Culture, recreation and education	3,293,508	700,685	97,668	-
Conservation and development	3,281,411	572,793	1,529,339	-
Interest on long-term debt	1,953,112	-	-	-
Total governmental activities	<u>103,739,051</u>	<u>13,265,391</u>	<u>41,970,637</u>	<u>912,385</u>
BUSINESS TYPE ACTIVITIES				
Hillview Health Care Center	16,971,628	13,495,010	1,630,300	-
Lakeview Nursing Home Facility	522,348	339,414	-	69,820
Solid Waste	12,028,325	12,522,992	-	-
Apartments and assisted living facilities	3,967,089	4,085,179	29,139	-
Household hazardous waste disposal services	493,580	298,176	-	-
Total business type activities	<u>33,982,970</u>	<u>30,740,771</u>	<u>1,659,439</u>	<u>69,820</u>
TOTAL PRIMARY GOVERNMENT	<u>\$ 137,722,021</u>	<u>\$ 44,006,162</u>	<u>\$ 43,630,076</u>	<u>\$ 982,205</u>
COMPONENT UNIT				
Mississippi Valley Health Services	<u>\$ 9,162,108</u>	<u>\$ 6,201,616</u>	<u>\$ 1,207,815</u>	<u>\$ -</u>

GENERAL REVENUES

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

TRANSFERS

CHANGE IN NET POSITION

NET POSITION, BEGINNING OF YEAR

NET POSITION, END OF YEAR

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

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

Year Ended December 31, 2016

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

Primary Government			
Governmental Activities	Business Type Activities	Total	Component Unit
\$ (7,954,495)	\$ -	\$ (7,954,495)	\$ -
(17,666,139)	-	(17,666,139)	-
(1,569,850)	-	(1,569,850)	-
(14,772,608)	-	(14,772,608)	-
(2,495,155)	-	(2,495,155)	-
(1,179,279)	-	(1,179,279)	-
(1,953,112)	-	(1,953,112)	-
(47,590,638)	-	(47,590,638)	-
-	(1,846,318)	(1,846,318)	-
-	(113,114)	(113,114)	-
-	494,667	494,667	-
-	147,229	147,229	-
-	(195,404)	(195,404)	-
-	(1,512,940)	(1,512,940)	-
(47,590,638)	(1,512,940)	(49,103,578)	-
-	-	-	(1,752,677)
32,560,874	116,100	32,676,974	-
12,044,352	-	12,044,352	-
14,473	-	14,473	-
4,259,677	-	4,259,677	-
723,893	94,855	818,748	35
210,474	578	211,052	-
49,813,743	211,533	50,025,276	35
26,517	(26,517)	-	-
2,249,622	(1,327,924)	921,698	(1,752,642)
137,946,719	25,630,353	163,577,072	3,569,185
\$ 140,196,341	\$ 24,302,429	\$ 164,498,770	\$ 1,816,543

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

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

December 31, 2016

	General Fund	Human Services Fund	Business Fund	Debt Service Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS							
Cash and investments	\$ 28,702,299	\$ 2,402,024	\$ 680,964	\$ 1,213,714	\$ -	\$ 2,437,340	\$ 35,436,341
Restricted cash and investments	-	736,596	-	13,625,124	1,891,043	532,187	16,784,950
Receivables (net of allowance for uncollectibles)	16,615,068	18,876,884	5,595,449	5,668,928	-	4,482,504	51,238,833
Due from other funds	56,185	24,182	-	-	-	-	80,367
Advance to other funds	1,190,198	-	-	-	-	-	1,190,198
Inventories and prepayments	454,245	62,275	-	-	-	63,237	579,757
Other assets	809	-	-	-	-	-	809
TOTAL ASSETS	\$ 47,018,804	\$ 22,101,961	\$ 6,276,413	\$ 20,507,766	\$ 1,891,043	\$ 7,515,268	\$ 105,311,255
LIABILITIES							
Accounts payable and other current liabilities	\$ 5,288,595	\$ 5,124,351	\$ 200,626	\$ -	\$ -	\$ 365,874	\$ 10,979,446
Liabilities payable from restricted assets	-	377,438	-	-	1,014,534	-	1,391,972
Due to other funds	141,115	1,107	13,545	-	-	25,424	181,191
Advances from other funds	-	-	146,585	-	-	-	146,585
Unearned revenues	93,139	137,751	-	-	-	158,853	389,743
Total liabilities	5,522,849	5,640,647	360,756	-	1,014,534	550,151	13,088,937
DEFERRED INFLOWS OF RESOURCES							
Subsequent year property tax levy	8,197,881	12,196,922	-	5,668,928	-	4,001,339	30,065,070
Unavailable revenue-intergovernmental grants	85,860	-	-	-	-	-	85,860
Unavailable revenue-client services and taxpayers	880,662	222,985	-	-	-	-	1,103,647
Unavailable revenue-loan repayments	-	-	5,237,107	-	-	285	5,237,392
Total deferred inflows of resources	9,164,403	12,419,907	5,237,107	5,668,928	-	4,001,624	36,491,969
FUND BALANCES							
Nonspendable	4,092,826	62,275	-	-	-	63,237	4,218,338
Restricted	587,052	843,620	678,550	14,838,838	876,509	1,324,192	19,148,761
Committed	1,953,888	-	-	-	-	-	1,953,888
Assigned	6,162,676	3,135,512	-	-	-	1,576,064	10,874,252
Unassigned	19,535,110	-	-	-	-	-	19,535,110
Total fund balances	32,331,552	4,041,407	678,550	14,838,838	876,509	2,963,493	55,730,349
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 47,018,804	\$ 22,101,961	\$ 6,276,413	\$ 20,507,766	\$ 1,891,043	\$ 7,515,268	\$ 105,311,255

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, 2016

Total Fund Balances - Governmental Funds	\$	55,730,349
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds.		70,408,430
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Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds.		(72,498,400)
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Bond premium is amortized over the life of the bonds, whereas it is recorded as income when received in the fund statements.		(2,685,253)
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Interest is not accrued at the fund level, but rather is recognized as an expenditure when due.		(635,069)
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Internal service funds are used by management to charge the costs of various services to individual funds and functional categories. The assets and liabilities of the internal service funds include items relating to the governmental funds.		81,354,859
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Loan funds have unavailable revenue in the fund statements.		5,237,392
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Receivables that are not available to pay for current period expenditures, and therefore are recorded as deferred inflows in the fund statements.		1,189,507
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Liability for post-closure costs for the old landfill are not recorded as a liability on the fund statements.		(532,187)
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Compensated absences are not due and payable in the current period and therefore are not reported as liabilities in the funds.		(6,637,221)
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The net pension liability and related deferred outflows and deferred inflows used in governmental activities are not financial resources and therefore are not reported in governmental funds.		9,263,934
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Total Net Position - Governmental Funds	\$	<u><u>140,196,341</u></u>
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The notes to the basic financial statements are an integral part of this statement.

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

Year Ended December 31, 2016

	General Fund	Human Service Fund	Business Fund	Debt Service Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES							
Taxes	\$ 21,439,664	\$ 11,828,821	\$ -	\$ 5,211,969	\$ -	\$ 3,839,420	\$ 42,319,874
Intergovernmental revenues	7,007,877	30,359,373	753,519	-	-	1,831,143	39,951,912
Licenses and permits	282,444	-	-	-	-	667,648	950,092
Fines, forfeits and penalties	233,327	-	-	-	-	124,384	357,711
Public charges for services	2,954,356	1,205,916	-	-	-	547,135	4,707,407
Intergovernmental charges for services	1,636,970	1,896,935	-	-	-	3,600	3,537,505
Miscellaneous revenues	626,445	654,452	367,480	78,016	4,738	254,339	1,985,470
Total revenues	<u>34,181,083</u>	<u>45,945,497</u>	<u>1,120,999</u>	<u>5,289,985</u>	<u>4,738</u>	<u>7,267,669</u>	<u>93,809,971</u>
EXPENDITURES							
Current:							
General government	10,780,323	-	-	-	-	-	10,780,323
Public safety	15,128,485	1,422,308	-	-	-	86,767	16,637,560
Public works	-	-	-	-	-	36,901	36,901
Health and human services	1,960,074	44,683,527	-	-	-	4,828,632	51,472,233
Culture, recreation and education	1,186,380	-	-	-	-	1,898,308	3,084,688
Conservation and development	2,528,492	-	1,303,419	-	-	196,338	4,028,249
Miscellaneous	130,075	-	-	-	-	-	130,075
Debt service:							
Principal	-	-	177,900	9,095,261	-	-	9,273,161
Interest and other charges	-	-	46,457	1,811,517	-	-	1,857,974
Debt issue costs	10,504	-	-	269,676	48,152	-	328,332
Capital outlay	1,766,727	124,029	-	-	13,872,688	149,957	15,913,401
Total expenditures	<u>33,491,060</u>	<u>46,229,864</u>	<u>1,527,776</u>	<u>11,176,454</u>	<u>13,920,840</u>	<u>7,196,903</u>	<u>113,542,897</u>
Excess (deficiency) of revenues over expenditures	<u>690,023</u>	<u>(284,367)</u>	<u>(406,777)</u>	<u>(5,886,469)</u>	<u>(13,916,102)</u>	<u>70,766</u>	<u>(19,732,926)</u>
OTHER FINANCING SOURCES (USES)							
Long-term debt issued	2,410,000	-	-	-	11,050,000	-	13,460,000
Sale of capital assets	187,470	-	179,542	-	-	-	367,012
Bond premium	-	-	-	1,386,618	-	-	1,386,618
Refunding bonds issued	-	-	-	17,965,000	-	-	17,965,000
Transfers in	297,651	454,217	16,415	-	-	53,640	821,923
Transfers out	(2,646,980)	-	-	-	-	(412,055)	(3,059,035)
Total other financing sources (uses)	<u>248,141</u>	<u>454,217</u>	<u>195,957</u>	<u>19,351,618</u>	<u>11,050,000</u>	<u>(358,415)</u>	<u>30,941,518</u>
Net change in fund balances	938,164	169,850	(210,820)	13,465,149	(2,866,102)	(287,649)	11,208,592
FUND BALANCES, BEGINNING (as restated)	<u>31,393,388</u>	<u>3,871,557</u>	<u>889,370</u>	<u>1,373,689</u>	<u>3,742,611</u>	<u>3,251,142</u>	<u>44,521,757</u>
FUND BALANCES, ENDING	<u>\$ 32,331,552</u>	<u>\$ 4,041,407</u>	<u>\$ 678,550</u>	<u>\$ 14,838,838</u>	<u>\$ 876,509</u>	<u>\$ 2,963,493</u>	<u>\$ 55,730,349</u>

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

LA CROSSE COUNTY, WISCONSIN

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

Year Ended December 31, 2016

Net changes in fund balances - total governmental funds	\$	11,208,592
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 capital asset purchases (\$15,812,057) exceeded depreciation expense (\$3,031,366).		12,780,691
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 (\$228,247) of capital assets and the gain on sale (\$186,708) is the net book value of capital assets removed.		(41,539)
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long term liabilities in the statement of net position.		9,273,161
The issuance of long term debt is an other financing source in the governmental funds, but the issuance increases long term liabilities in the statement of net position.		(31,425,000)
Bond premium is amortized over the life of the bonds, whereas it is recorded as income when received in the fund statements.		(1,164,920)
Interest is not accrued at the fund level.		(95,138)
Internal service funds are used by management to charge the costs of various services to individual funds and functional categories. This amount represents the current year change in net position from the internal service funds allocated to the governmental funds.		3,634,643
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.		738,137
Inventory items are expensed in the fund statements.		(4,099)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the fund statements.		(524,508)
Long-term closure costs for the old landfill are not recorded as an expense in the fund statements.		19,239
Compensated absences do not require the use of current financial resources and therefore are not reported as an expenditures in the governmental funds.		11,411
The adjustment of the net pension 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.		(2,161,048)
Change in Net Position of Governmental Activities	\$	2,249,622

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, 2016

	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	\$ 1,865,499	\$ 6,715,736	\$ 582,159	\$ 2,904,465	\$ 12,067,859	\$ 14,804,156
Restricted cash and cash equivalents	35,739	-	721,604	9,047	766,390	-
Restricted investments	-	-	-	-	-	285,345
Receivables (net of allowance for uncollectibles)	1,694,251	1,136,355	402,004	501,577	3,734,187	4,913,070
Due from other funds	-	-	-	-	-	182,006
Inventories and prepayments	128,069	2,210	-	6,026	136,305	1,370,958
Total current assets	<u>3,723,558</u>	<u>7,854,301</u>	<u>1,705,767</u>	<u>3,421,115</u>	<u>16,704,741</u>	<u>21,555,535</u>
Noncurrent assets						
Restricted investments	-	8,885,644	-	-	8,885,644	-
Receivables (net of allowance for uncollectibles)	-	279,350	-	-	279,350	-
Other assets	-	-	-	-	-	28,308
Deposit in WMMIC	-	-	-	-	-	685,036
Capital Assets:						
Land	19,562	920,064	7,674	-	947,300	135,837
Land improvements	257,395	28,704,259	252,864	180,194	29,394,712	1,106,723
Buildings	3,805,755	1,075,134	22,549,329	6,894,571	34,324,789	4,945,561
Machinery, equipment, and vehicles	5,486,478	322,612	1,594,622	978,766	8,382,478	15,875,457
Infrastructure	-	-	-	-	-	103,058,033
Intangibles	183,805	-	100,401	-	284,206	3,115,397
Construction in progress	39,472	5,872,088	3,103	-	5,914,663	2,520,971
Less accumulated depreciation	(7,791,917)	(25,073,113)	(6,781,069)	(2,870,479)	(42,516,578)	(61,418,010)
Total capital assets - net	<u>2,000,550</u>	<u>11,821,044</u>	<u>17,726,924</u>	<u>5,183,052</u>	<u>36,731,570</u>	<u>69,339,969</u>
Total noncurrent assets	<u>2,000,550</u>	<u>20,986,038</u>	<u>17,726,924</u>	<u>5,183,052</u>	<u>45,896,564</u>	<u>70,053,313</u>
Total Assets	<u>5,724,108</u>	<u>28,840,339</u>	<u>19,432,691</u>	<u>8,604,167</u>	<u>62,601,305</u>	<u>91,608,848</u>
DEFERRED OUTFLOWS OF RESOURCES						
Pension	5,262,346	300,620	-	820,217	6,383,183	1,900,235
Xcel contract	-	3,615,916	-	-	3,615,916	-
Unamortized loss on debt refunding	-	335,896	-	-	335,896	-
Total Deferred Outflows of Resources	<u>5,262,346</u>	<u>4,252,432</u>	<u>-</u>	<u>820,217</u>	<u>10,334,995</u>	<u>1,900,235</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, 2016

	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	\$ 331,414	\$ 2,105,445	\$ -	\$ 124,982	\$ 2,561,841	\$ 854,881
Claims payable	-	-	-	-	-	2,255,057
Other liabilities payable from restricted assets	35,739	-	470,497	9,047	515,283	-
Due to other funds	-	-	-	44,384	44,384	36,798
Unearned revenues	-	43,500	10,000	-	53,500	-
Accrued interest	-	351,066	-	21,549	372,615	-
Accrued interest payable from restricted assets	-	-	35,948	-	35,948	-
Current portion of bonds and notes payable	-	1,226,940	17,264,253	108,785	18,599,978	-
Compensated absences	480,846	30,849	-	64,433	576,128	215,950
Current portion of landfill closure cost liability	-	13,031	-	-	13,031	-
Total current liabilities	<u>847,999</u>	<u>3,770,831</u>	<u>17,780,698</u>	<u>373,180</u>	<u>22,772,708</u>	<u>3,362,686</u>
Noncurrent liabilities						
Advances from other funds	-	-	196,000	847,613	1,043,613	-
Bonds and notes payable	-	12,068,060	-	1,659,204	13,727,264	-
Post employment benefit obligation	-	-	-	-	-	1,525,456
Landfill closure cost liability	-	10,147,500	-	-	10,147,500	-
Net pension obligation	950,817	55,388	-	146,365	1,152,570	337,879
Total noncurrent liabilities	<u>950,817</u>	<u>22,270,948</u>	<u>196,000</u>	<u>2,653,182</u>	<u>26,070,947</u>	<u>1,863,335</u>
Total Liabilities	<u>1,798,816</u>	<u>26,041,779</u>	<u>17,976,698</u>	<u>3,026,362</u>	<u>48,843,655</u>	<u>5,226,021</u>
DEFERRED INFLOWS OF RESOURCES						
Subsequent year property tax levy	-	-	-	146,363	146,363	3,435,431
Pension	2,000,978	116,563	-	308,022	2,425,563	711,062
Total Deferred Inflows of Resources	<u>2,000,978</u>	<u>116,563</u>	<u>-</u>	<u>454,385</u>	<u>2,571,926</u>	<u>4,146,493</u>
NET POSITION						
Net investment in capital assets	2,000,550	4,001,044	1,184,275	3,415,063	10,600,932	69,339,969
Unrestricted	5,186,110	2,933,385	271,718	2,528,574	10,919,787	14,796,600
Total Net Position	<u>\$ 7,186,660</u>	<u>\$ 6,934,429</u>	<u>\$ 1,455,993</u>	<u>\$ 5,943,637</u>	<u>21,520,719</u>	<u>\$ 84,136,569</u>
Adjustment to report the cumulative internal balance for the net effect of the activity between the internal service funds and the enterprise funds over time					<u>2,781,710</u>	
NET POSITION OF BUSINESS - TYPE ACTIVITIES					<u>\$ 24,302,429</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, 2016

	Business-type Activities- Enterprise Funds				Governmental Activities	
	Hillview Health Care Center	Solid Waste	Lakeview Nursing Home Facility	Nonmajor Enterprise Funds	Total	Internal Service Funds
OPERATING REVENUES						
Public charges for services	\$ 13,251,500	\$ 12,438,205	\$ -	\$ 4,183,133	\$ 29,872,838	\$ 6,272,677
Intergovernmental grants and fees	-	33,649	331,983	193,291	558,923	-
Interdepartmental revenues	172,621	14,565	-	2,363	189,549	15,157,197
Miscellaneous revenues	70,889	36,573	7,431	4,568	119,461	106,029
Total operating revenues	<u>13,495,010</u>	<u>12,522,992</u>	<u>339,414</u>	<u>4,383,355</u>	<u>30,740,771</u>	<u>21,535,903</u>
OPERATING EXPENSES						
Personnel services	13,180,594	733,698	-	2,989,331	16,903,623	-
Contractual services	657,028	6,643,343	-	240,206	7,540,577	-
Construction and maintenance	-	-	-	-	-	6,769,303
General and administrative services	811,116	212,990	4,400	366,044	1,394,550	2,902,477
Post employment benefit	-	-	-	-	-	205,544
Claims	-	-	-	-	-	15,558,100
Materials and supplies	1,311,355	6,630	-	210,441	1,528,426	-
Utilities	185,904	72,294	18,931	141,703	418,832	-
Depreciation/amortization	280,158	1,041,507	395,471	285,034	2,002,170	3,473,535
Other services and charges	554,728	2,698,031	-	84,333	3,337,092	-
Total operating expenses	<u>16,980,883</u>	<u>11,408,493</u>	<u>418,802</u>	<u>4,317,092</u>	<u>33,125,270</u>	<u>28,908,959</u>
Operating income (loss)	<u>(3,485,873)</u>	<u>1,114,499</u>	<u>(79,388)</u>	<u>66,263</u>	<u>(2,384,499)</u>	<u>(7,373,056)</u>
NONOPERATING REVENUES (EXPENSES)						
Property taxes	-	-	-	116,100	116,100	3,160,421
Intergovernmental revenues	1,630,300	-	-	-	1,630,300	6,278,402
Investment earnings	543	90,272	-	8	90,823	18,113
Interest expense	-	(620,314)	-	(132,172)	(752,486)	-
Debt issue costs	-	-	(1,200)	-	(1,200)	-
Amortization of debt (discount) or premium	-	-	12,337	(1,215)	11,122	-
Rebates	-	-	-	29,139	29,139	-
Gain (Loss) on disposal of property and equipment	578	-	(114,683)	(5,361)	(119,466)	(1,616,311)
Total nonoperating revenues (expenses)	<u>1,631,421</u>	<u>(530,042)</u>	<u>(103,546)</u>	<u>6,499</u>	<u>1,004,332</u>	<u>7,840,625</u>
Income (loss) before transfers and capital contributions	<u>(1,854,452)</u>	<u>584,457</u>	<u>(182,934)</u>	<u>72,762</u>	<u>(1,380,167)</u>	<u>467,569</u>
Transfers in	75,138	7,467	-	566,703	649,308	2,628,558
Transfers out	(25,000)	-	(566,687)	-	(591,687)	(449,067)
Capital contributions	-	-	69,820	-	69,820	912,385
CHANGE IN NET POSITION	<u>(1,804,314)</u>	<u>591,924</u>	<u>(679,801)</u>	<u>639,465</u>	<u>(1,252,726)</u>	<u>3,559,445</u>
NET POSITION, BEGINNING	<u>8,990,974</u>	<u>6,342,505</u>	<u>2,135,794</u>	<u>5,304,172</u>		<u>80,577,124</u>
NET POSITION, ENDING	<u>\$ 7,186,660</u>	<u>\$ 6,934,429</u>	<u>\$ 1,455,993</u>	<u>\$ 5,943,637</u>		<u>\$ 84,136,569</u>
Adjustment for the net effect of the current year activity between internal service funds and enterprise funds					<u>(75,198)</u>	
CHANGE IN NET POSITION OF BUSINESS -TYPE ACTIVITIES					<u>\$ (1,327,924)</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, 2016

	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	\$ 13,172,163	\$ 12,588,909	\$ (62,511)	\$ 4,157,504	\$ 29,856,065	\$ 6,045,860
Receipts from interfund services provided	172,621	14,565	-	2,363	189,549	15,279,257
Receipts from cash contributions	63,353	-	-	255	63,608	-
Receipts from intergovernmental grants and fees	-	33,649	-	220,469	254,118	-
Other operating cash receipts	7,536	36,573	-	-	44,109	112,324
Payments to suppliers and providers	(3,226,847)	(8,247,215)	(23,340)	(837,973)	(12,335,375)	(19,352,588)
Payments to employees for salaries and benefits	(12,721,370)	(717,614)	-	(2,896,728)	(16,335,712)	(4,544,339)
Payments for interfund services provided	(378,203)	(142,855)	-	(203,422)	(724,480)	(304,180)
Net cash flows provided by (used for) operating activities	(2,910,747)	3,566,012	(85,851)	442,468	1,011,882	(2,763,666)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES						
Transfers to other funds	-	-	(275,000)	-	(275,000)	(449,067)
Transfers from other funds	75,138	7,467	-	280,200	362,805	29,062
Repayment on due to other funds	-	-	-	(104,566)	(104,566)	-
Federal and state aids received	1,630,300	-	-	-	1,630,300	6,278,402
Receipts from property taxes	-	-	-	116,100	116,100	3,160,421
Net cash flows provided by non-capital financing activities	1,705,438	7,467	(275,000)	291,734	1,729,639	9,018,818
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Acquisition and construction of capital assets	(215,010)	(241,289)	(9,517,643)	(306,837)	(10,280,779)	(4,220,923)
Transfers from other funds	-	-	-	286,503	286,503	2,599,496
Proceeds from sales of capital assets	6,664	-	3,359	-	10,023	74,522
Proceeds from interest earned on financing	-	-	7,879	-	7,879	-
Proceeds from capital contributions	-	-	69,820	-	69,820	315,353
Rebates	-	-	-	29,139	29,139	-
Transfers to other funds	(25,000)	-	(291,687)	-	(316,687)	-
Payment on advance from other funds	-	-	-	(229,162)	(229,162)	-
Proceeds from long-term debt	-	7,820,000	-	-	7,820,000	-
Principal paid on long-term debt	-	(8,420,000)	-	(110,000)	(8,530,000)	-
Payments for debt issue cost	-	-	(1,200)	-	(1,200)	-
Interest paid	-	(371,553)	(172,550)	(132,956)	(677,059)	-
Net cash flows used for capital and related financing activities	(233,346)	(1,212,842)	(9,902,022)	(463,313)	(11,811,523)	(1,231,552)
CASH FLOWS FROM INVESTING ACTIVITIES						
Interest on investments	543	90,272	-	8	90,823	18,113
Redemption of investments	-	(90,272)	-	-	(90,272)	-
Net cash flows provided by investing activities	543	-	-	8	551	18,113
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS						
	(1,438,112)	2,360,637	(10,262,873)	270,897	(9,069,451)	5,041,713
CASH AND CASH EQUIVALENTS, BEGINNING						
	3,339,350	4,355,099	11,566,636	2,642,615	21,903,700	9,762,443
CASH AND CASH EQUIVALENTS, ENDING						
	\$ 1,901,238	\$ 6,715,736	\$ 1,303,763	\$ 2,913,512	\$ 12,834,249	\$ 14,804,156

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, 2016

	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) FROM						
OPERATING ACTIVITIES						
Operating income (loss)	\$ (3,485,873)	\$ 1,114,499	\$ (79,388)	\$ 66,263	\$ (2,384,499)	\$ (7,373,056)
Adjustments to reconcile operating income (loss)						
to net cash provided by (used for) operating activities:						
Depreciation expense	280,158	1,041,507	395,471	285,034	2,002,170	3,473,535
Amortization	-	535,691	-	-	535,691	-
(Increase) Decrease receivables	(57,964)	150,704	(401,925)	(4,319)	(313,504)	205,053
(Increase) Decrease due from other funds	-	-	-	-	-	23,328
(Increase) Decrease inventories and prepayments	11,467	1,421	-	2,761	15,649	58,506
(Increase) Decrease other assets	-	-	-	-	-	(22,818)
(Increase) Decrease retention deposit	-	-	-	-	-	13,388
(Increase) Decrease pension related amounts	565,062	22,993	-	80,348	668,403	219,974
Increase (Decrease) claims payable	-	-	-	-	-	116,560
Increase (Decrease) accounts payable and other current liabilities	(182,267)	6,393	(9)	2,130	(173,753)	282,180
Increase (Decrease) due to other funds	(52,308)	-	-	1,103	(51,205)	31,962
Increase (Decrease) compensated absences	10,978	(4,091)	-	9,148	16,035	11,237
Increase (Decrease) other post employment benefit obligation	-	-	-	-	-	205,544
Increase (Decrease) unearned revenue	-	-	-	-	-	(9,059)
Increase (Decrease) landfill closure cost liability	-	696,895	-	-	696,895	-
Total adjustments	575,126	2,451,513	(6,463)	376,205	3,396,381	4,609,390
Net cash flows provided by (used for)						
operating activities						
	\$ (2,910,747)	\$ 3,566,012	\$ (85,851)	\$ 442,468	\$ 1,011,882	\$ (2,763,666)

NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:

Solid Waste acquired capital assets during 2016 through accounts payable. \$261,106 of capital asset purchases remained in the outstanding accounts payable balance at year-end. During 2016 the Lakeview Nursing Home Facility fund transferred equipment with a cost of \$25,685 and accumulated depreciation of (\$25,685) to Maplewood CBRF in the amount of \$12,845 and Neshonoc Manor in the amount of \$12,840.

Lakeview Nursing Home Facility capitalized interest in the net amount of \$168,779 (\$176,658 interest expense and \$7,879 interest revenue on bonds).

Lakeview Nursing Home Facility also acquired capital assets during 2016 through accounts payable. \$470,497 of capital asset purchases remained in the outstanding accounts payable balance at year-end.

County Highway acquired capital assets during 2016 through accounts payable. \$58,882 of capital asset purchases remained in the outstanding accounts payable balance at year-end. County Highway swapped a stretch of highway (which included bridges) with the State of Wisconsin in 2016. This resulted in additional capital assets and non-cash capital contributions of \$597,032 for the County Highway.

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

Unrestricted, January 1, 2016	\$ 3,282,238	\$ 4,355,099	\$ 632,843	\$ 2,634,218	\$ 10,904,398	\$ 9,762,443
Restricted, January 1, 2016	57,112	-	10,933,793	8,397	10,999,302	-
Total	3,339,350	4,355,099	11,566,636	2,642,615	21,903,700	9,762,443
Net increase (decrease) in cash and cash equivalents	(1,438,112)	2,360,637	(10,262,873)	270,897	(9,069,451)	5,041,713
Total	\$ 1,901,238	\$ 6,715,736	\$ 1,303,763	\$ 2,913,512	\$ 12,834,249	\$ 14,804,156
Unrestricted, December 31, 2016	\$ 1,865,499	\$ 6,715,736	\$ 582,159	\$ 2,904,465	\$ 12,067,859	\$ 14,804,156
Restricted, December 31, 2016	35,739	-	721,604	9,047	766,390	-
Total	\$ 1,901,238	\$ 6,715,736	\$ 1,303,763	\$ 2,913,512	\$ 12,834,249	\$ 14,804,156

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

DECEMBER 31, 2016

	<u>Agency Funds</u>
ASSETS	
Cash and investments	\$ 3,061,446
Receivables	7,366
TOTAL ASSETS	<u>\$ 3,068,812</u>
LIABILITIES	
Accounts payable and other current liabilities	3,068,812
TOTAL LIABILITIES	<u>\$ 3,068,812</u>

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

NOTES TO BASIC FINANCIAL STATEMENTS



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

December 31, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

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

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

Discretely Presented Component Unit

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

Additional information is presented in Note 13. Separately issued financial statements of MVHS may be obtained from the MVHS office.

B. Government-wide and Fund Financial Statements

Government-wide Financial Statements

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

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

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

December 31, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Fund Financial Statements

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

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

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

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

The County reports the following major governmental and enterprise funds:

Major Governmental Funds

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

Human Services Special Revenue Fund – Accounts for services provided in the areas of mental health, developmental disabilities, alcohol and drug abuse, family and children’s and economic support. Revenues are received through property taxes, Federal and State grants, public charges, and miscellaneous donations.

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, and the development of the Lakeview Business Park. Revenues are received through economic grants and principal and interest repayments on loans.

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

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

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

December 31, 2016

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 Mississippi Valley Health Services Commission.

The County reports the following nonmajor governmental and enterprise funds:

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

Computer Revolving Loan Fund – Accounts for loans provided to County employees for purchases of computers. The County Board approved a resolution in 2015 to close this fund to any new loans, the fund will be closed within two or three years as soon as all of the loan balances have been paid.

Land Record Assessment Fund – Accounts for the computerized land information created by the County.

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

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

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

Aging Fund – Accounts for the services provided to elderly residents of the County.

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

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

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

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

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

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

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

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

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

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

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

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

December 31, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

In addition, the County reports the following fund types:

Internal service funds - used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other governmental units, on a cost-reimbursement basis.

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

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

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

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

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

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

Inmate and Representative Payee Account– Accounts for the jail that is holding money in an agency capacity for inmates.

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

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

Government – wide Financial Statements

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

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

Fund Financial Statements

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

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

December 31, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

Proprietary and fiduciary fund (except agency fund) financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as described for the government-wide financial statements. The agency funds do not have a measurement focus and are reported using the accrual basis of accounting.

The proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County's proprietary funds are charges to customers for sales and services. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation/amortization on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, and then unrestricted resources as they are needed.

All Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position/Fund Balance

1. Cash and Investments

For purposes of the statement of cash flows, the County considers all highly liquid investments with an initial maturity of three months or less when acquired to be cash equivalents.

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on methods and inputs outlined in Note 3. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment earnings. Investment earnings on commingled investments of various County funds are allocated based on average balances, in accordance with adopted policies.

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

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

December 31, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

2. Receivables

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

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

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

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

3. Inventories and Prepayments

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

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

4. Restricted Assets

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

Restricted assets consist of cash and investments held in trust for the residents of Hillview Health Care Center, Neshonoc Manor, Regent Manor, Maplewood CBRF, Ravenwood Nursing Home, Monarch Manor, the self funded liability retention account (WMMIC), construction projects in the Capital Projects Fund, funds held in escrow to pay off debt as recorded in the debt service fund, and interest payments for 2016-2017 in the Lakeview Nursing Home Facility Fund as required by the bond anticipation notes. Also included in restricted assets are the deposits required by the Wisconsin Department of Natural Resources for the County's landfill closure and post-closure care costs. The Human Services fund has restricted assets that consist of cash held for the Western Region for Economic Assistance (WREA) Income Maintenance Consortium.

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

December 31, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 estimated fair market value at the date of donation.

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

Additions to and replacements of capital assets are recorded at original cost, which includes material, labor, overhead, and an allowance for the cost of funds used during construction when significant. For tax-exempt debt, the amount of interest capitalized for proprietary funds equals the interest expense incurred during construction netted against any interest revenue from temporary investment of borrowed fund proceeds. \$168,779 of net interest was capitalized during 2016. 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	30 – 50 Years
Land Improvements	20 – 50 Years
Infrastructure	25 – 50 Years
Machinery and equipment	3 – 20 Years
Intangibles	3 – 10 Years

Intangible assets have been independently stated in current year financials as a separate asset category. Intangible asset balances not being depreciated were included in land asset balance in prior years. Depreciable intangible asset and associated accumulated depreciation balances were included in the machinery and equipment category reporting in prior years.

Fund Financial Statements

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

6. Deferred Outflows of Resources

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

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

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

December 31, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

7. Employees' Retirement System

For purposes of measuring the net pension 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 10.

8. Compensated Absences

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

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

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

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

9. Long-Term Obligations

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

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

10. Claims and Judgments

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

11. Deferred Inflows of Resources

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

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

December 31, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

12. Net Position and Fund Balance Classifications

Government – wide Statements

Net Position is classified in three components:

- a. Net investment in capital assets – Consists of capital assets, net of accumulated depreciation/amortization and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – Consists of amounts with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other amounts that do not meet the definition of “restricted” or “invested in capital assets.”

Fund Statements

Governmental fund equity is classified as fund balance. Fund balance classification is based primarily on the extent to which the County is bound to honor constraints on the use of the resources reported in each governmental fund. Proprietary fund net position is classified the same as in the government-wide statements.

See Note 9 for an explanation of the various fund balance and net position descriptions.

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

December 31, 2016

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, 2016

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	\$ 17,390,871	\$ 17,177,375	Custodial credit risk
U.S. Treasury Notes	20,416,380	20,416,380	Interest rate risk, custodial credit risk
U.S. Agency Securities - implicitly guaranteed	585,919	585,919	Interest rate risk, concentration of credit risk, custodial credit risk, credit risk
U.S. Agency Securities - explicitly guaranteed	20,907,169	20,907,169	Interest rate risk, custodial credit
U.S. Small Business Administration Mortgages	3,897,267	3,897,267	Interest rate risk, credit risk, custodial credit risk, concentration of credit risk
Corporate Issues	561,197	561,197	Interest rate risk, credit risk, custodial credit risk, concentration of credit risk
State of Wisconsin Local Government Investment Pool	25,780,833	25,780,833	Credit risk
Mutual Funds - other than bond funds	1,901,258	1,901,258	N/A
Cash on Hand	876,782	-	N/A
Petty Cash	6,935	-	N/A
Total Deposits and Investments	<u>\$ 92,324,611</u>	<u>\$ 91,227,398</u>	

Reconciliation to the Financial Statements

Per statement of net position	
Cash and investments-primary government	\$ 62,308,356
Cash and investments-component unit	222,360
Restricted cash and investments-primary government	26,722,329
Restricted cash and investments-component unit	10,120
Per statement of assets and liabilities	
Agency funds - cash and investments	3,061,446
Total cash and investments	<u>\$ 92,324,611</u>

La Crosse County has implemented GASB standards which establish disclosure requirements related to deposit risks: custodial credit risk and disclosure requirements for investment risk: interest rate risk, custodial credit risk, credit risk, 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, 2016

NOTE 3 – CASH AND INVESTMENTS (CONTINUED)

As of December 31, 2016, \$15,134,874 of the County's total bank balances were exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$ 307,225
Uninsured and collateral held by the pledging financial institution's trust department or agent not in the County's name	<u>14,827,559</u>
Total	<u>\$ 15,134,784</u>

Investments

The County has adopted an investment policy with the following primary objectives in order of importance:

- preservation of capital and to protect investment principal,
- maintain sufficient liquidity to meet cash flow needs,
- attain maximum yield possible consistent with the first two objectives, and
- full investment of all available funds

The County has authorized and will only allow investment in the following investments subject to restrictions as may be imposed by law (Section 66.0603 (1m) and 67.11(2) of Wisconsin Statutes).

1. U.S. Treasury Obligations and Government Agency Securities: Obligations of the United States of America, its agencies and investments, provided that the payment of the principal and interest is fully guaranteed by the issuer.
2. Certificate of Deposit: Certificates of deposit and other evidences of deposit from the credit unions, banks, savings banks, trust companies or savings and loan associations which are authorized to transact business in the state, which time deposits mature in not more than three years. Any Certificate of Deposit invested over the FDIC and State Deposit Guarantee Fund insured amounts are to be fully collateralized.
3. General Obligation Bonds or Securities: General Obligation bonds or securities of any county, city, drainage district, technical college district, village, town or school district of the state, if bond or security is rated in one of the two highest rating categories by Standard & Poor's Corporation, Moody's Investors Service, Inc., or other similar nationally recognized rating agency.
4. State of Wisconsin Local Government Investment Pool: Serves as a valuable complementary investment program if it has been designated as a public depository by the local governing body. The Wisconsin Local Government Pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Statutes Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds on one day's notice. At December 31, 2016 the County's share of the LGIP's assets are reported at fair value.
5. Repurchase Agreements: Investment agreements pursuant to which a federal or state credit union, federal or state savings and loan association state bank, savings and trust company, mutual savings bank, or national bank in the State of Wisconsin agrees to repay funds advanced to the issuer, plus interest. Repurchase Agreements are to be secured by investment securities fully guaranteed by the U.S. Government or Agencies.
6. Operating Bank Account: Deposits shall be limited to the lesser of amounts guaranteed by FDIC. and the State Deposit Guarantee Fund unless overnight funds in excess are fully collateralized by U.S. Government Obligations and Agency Securities.

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

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.

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

December 31, 2016

NOTE 3 – CASH AND INVESTMENTS (CONTINUED)

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.

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

- Investments are valued using quoted market prices and distinguished between Level 1 and Level 2 inputs accordingly, based on the markets and assets used to acquire the prices.

Investment Type	December 31, 2016			
	Level 1	Level 2	Level 3	Total
U. S. Treasury Notes	\$ 20,416,380	\$ -	\$ -	\$ 20,416,380
U. S. Agency Securities	6,016,525	15,476,563	-	21,493,088
U.S. Small Business Administration Mortgages	25,293	3,871,974	-	3,897,267
Corporate Issues	-	561,197	-	561,197
Mutual Funds - other than bond funds	732,764	1,168,494	-	1,901,258
Total Investments at Fair Value	<u>\$ 27,190,962</u>	<u>\$ 21,078,228</u>	<u>\$ -</u>	<u>\$ 48,269,190</u>

A. Interest Rate Risk

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

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

Investment Type	Fair Value	Investment Maturities (In Years)			
		Less Than 1 Year	1 to 5 Years	6 to 10 Years	More Than 10 Years
U. S. Treasury Notes	\$ 20,416,380	\$ 15,476,216	\$ 4,940,164	\$ -	\$ -
U. S. Agencies:					
Federal National Mortgage Association (FNMA)	5,653,222	450,273	1,399,016	74,343	3,729,590
Federal Home Loan Mortgage Corporation (FHLMC)					
Step Coupons	3,985,953	-	3,985,953	-	-
Federal Home Loan Mortgage Corporation (FHLMC)	9,864,640	502,900	1,110,505	65,205	8,186,030
Government National Mortgage Association (GNMA)	1,403,354	-	11,021	78,253	1,314,080
Federal Home Loan Bank (FHLB)	585,919	151,924	433,995	-	-
U.S. Small Business Administration Mortgages	3,897,267	-	508,497	-	3,388,770
Corporate Issues					
Discover Financial Service (DFS)	240,467	-	240,467	-	-
Synchrony Financial (SYF)	200,479	-	200,479	-	-
Wells Fargo & Company (WFC)	120,251	-	120,251	-	-
Total Investments at Fair Value	<u>\$ 46,367,932</u>	<u>\$ 16,581,313</u>	<u>\$ 12,950,348</u>	<u>\$ 217,801</u>	<u>\$ 16,618,470</u>

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

December 31, 2016

NOTE 3 – CASH AND INVESTMENTS (CONTINUED)

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

B. Credit Risk

Credit risk is the risk of loss due to the failure or credit downgrade of an issuer or backer. Obligations of the U.S. Government or obligations explicitly guaranteed by the U.S. Government are not considered to have credit risk. The County's investment policy does not address credit risk of its investments directly, but indirectly through its policy of following Wisconsin State Statutes regarding Security Investments it is restricted to the highest and 2nd highest security rating by nationally recognized rating agencies. At December 31 the County's investments were rated as follows:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Standard & Poor's Rating</u>
U.S. Agency Securities		
Federal Home Loan Bank Board (FHLB)	\$ 585,919	AA+
U.S. Small Business Administration Mortgages	3,897,267	N/A
Corporate Issues		
Discover Financial Services (DFS)	240,467	N/A
Synchrony Financial (SYF)	200,479	N/A
Wells Fargo & Company (WFC)	120,251	N/A
State of Wisconsin Local Government		
Investment Pool	25,780,833	Not Rated

C. Custodial Credit Risk

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

1. U.S. Agency securities totaling \$19,467,584 and U.S. Small Business Administration Mortgages totaling \$3,897,267 are held by for Dana Investment Advisors at the fund for the benefit of La Crosse County.
2. U.S. Treasuries Securities totaling \$6,791,256, U.S. Agency securities totaling \$2,025,504 and corporate issues totaling \$561,196 are held by US Bank for the benefit of La Crosse County.
3. U.S. Treasury Notes totaling \$13,625,125 are held by Wells Fargo NA for the benefit of La Crosse County.

D. Concentration of Credit Risk

Concentration of credit risk are investments in any one issuer (other than U.S. Treasury Securities, U.S. Agency Securities – explicitly guaranteed, Money Market Mutual Funds, or external investment pools) that represent 5% or more of the total investments of the County. The County has U.S. Small Business Administration Mortgages that represent 5% or more of the total investments.

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

December 31, 2016

NOTE 4 – RECEIVABLES

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

Fund	Tax Certificates	Current Year Levy	Accounts	Inter- Governmental	Notes	Allowance for Uncollectible	Total
General Fund	\$ 2,498,383	9,732,743	1,333,248	3,175,840	-	\$ (125,146)	\$ 16,615,068
Human Services Fund	-	12,196,922	756,901	5,923,061	-	-	18,876,884
Business Fund	-	-	-	84,941	5,610,508	(100,000)	5,595,449
Debt Service Fund	-	5,668,928	-	-	-	-	5,668,928
Hillview Health Care Center	-	-	2,135,451	-	-	(441,200)	1,694,251
Solid Waste Fund	-	-	1,415,705	-	-	-	1,415,705
Lakeview Nursing Home Facility	-	-	70,021	331,983	-	-	402,004
Nonmajor Governmental Funds	-	4,001,339	227,044	258,836	285	(5,000)	4,482,504
Nonmajor Proprietary Funds	-	146,363	296,709	65,605	-	(7,100)	501,577
Internal Service Fund	-	3,435,431	348,741	1,128,898	-	-	4,913,070
Receivables (net of allowance for uncollectible) Statement of Net Position	2,498,383	35,181,726	6,583,820	10,969,164	5,610,793	(678,446)	60,165,440
Agency Funds	-	-	-	7,366	-	-	7,366
Total Receivables	<u>\$ 2,498,383</u>	<u>\$ 35,181,726</u>	<u>\$ 6,583,820</u>	<u>\$ 10,976,530</u>	<u>\$ 5,610,793</u>	<u>\$ (678,446)</u>	<u>\$ 60,172,806</u>

The receivables not expected to be collected within one year include the revolving loan fund notes of \$4,020,019 and the amount due from the Village of West Salem TIF district of \$1,348,049 held in the Business fund. Within the Human Service Fund there is recorded \$201,389 in amounts due from clients and a local provider. Finally, the Solid Waste Fund has \$279,350 of receivables for the sale of lease containers. Delinquent property taxes are collected throughout the year. Property taxes not collected timely and meeting certain requirements may be subject to foreclosure.

Property Taxes

The County's property taxes are levied on or before December 31 on the equalized valuation as of the prior January 1 for all general property located in the County. The taxes are due and payable in the following year. Such amounts are recorded as property taxes receivable and deferred inflows of resources in the accompanying financial statements. The aggregate levy of \$33,646,864 will be recognized during 2017.

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% percent per month delinquent property taxes are assessed by the County and recognized as revenue when received.

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

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

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

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

December 31, 2016

NOTE 4 – RECEIVABLES (CONTINUED)

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

Settlement Year	Balance January 1	2016 Additions	2016 Collections	Balance December 31
2016	-	2,153,607	1,065,843	1,087,764
2015	1,016,580	-	505,516	511,064
2014	713,600	-	334,869	378,731
2013	422,530	-	226,251	196,279
2012	263,773	-	119,379	144,394
2011	557,354	-	448,035	109,319
2010	145,065	-	100,755	44,310
2009	95,694	-	83,382	12,312
2008	99,083	-	94,836	4,247
2007	11,341	-	5,619	5,722
2006	5,906	-	1,882	4,024
2005	1,320	-	1,103	217
	<u>\$ 3,332,246</u>	<u>\$ 2,153,607</u>	<u>\$ 2,987,470</u>	2,498,383
				(50,000)
				<u>\$ 2,448,383</u>
				Less allowance for uncollectible
				Net delinquent taxes receivable

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

	Business Fund	Nonmajor Governmental Funds	Total
Village of West Salem TIF	\$ 1,348,049	\$ -	\$ 1,348,049
Various revolving loan fund notes	4,262,459	285	4,262,744
Net Notes Receivable	<u>\$ 5,610,508</u>	<u>\$ 285</u>	<u>\$ 5,610,793</u>

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

December 31, 2016

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	\$ 736,596	\$ 377,438
Debt service funds in escrow for refunding	13,625,124	-
Capital projects fund	1,891,043	1,014,534
Landfill closure and post-closure care costs	532,187	-
Retention deposit in WMMIC	219,921	-
Total Governmental Activities	<u>\$ 17,004,871</u>	<u>\$ 1,391,972</u>

Business-type Activities	<u>Restricted Assets</u>	<u>Liabilities Payable from Restricted Assets</u>
Hillview resident funds held in trust	\$ 35,739	\$ 35,739
Landfill closure and post-closure care costs	8,885,644	-
Lakeview Nursing Home Facility unspent bond proceeds	721,604	506,445
Neshonoc Manor resident funds held in trust	692	692
Regent Manor resident funds held in trust	4,595	4,595
Maplewood CBRF resident funds held in trust	227	227
Ravenwood Nursing Home resident funds held in trust	424	424
Monarch Manor resident funds held in trust	3,109	3,109
Retention deposit in WMMIC	65,424	-
Total Business-type Activities	<u>\$ 9,717,458</u>	<u>\$ 551,231</u>

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

December 31, 2016

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:				
Construction in progress	\$ 4,031,366	\$ 9,089,964	\$ 1,651,601	\$ 11,469,729
Land	3,719,467	-	1,862	3,717,605
Intangibles	3,062,385	-	46,988	3,015,397
Total capital assets not being depreciated	<u>10,813,218</u>	<u>9,089,964</u>	<u>1,700,451</u>	<u>18,202,731</u>
Capital assets being depreciated:				
Land improvements	3,835,720	-	-	3,835,720
Buildings	69,607,683	8,474,235	-	78,081,918
Machinery and equipment	25,230,494	1,313,039	589,431	25,954,102
Infrastructure	105,218,692	2,265,694	3,415,559	104,068,827
Intangibles	4,954,088	728,246	-	5,682,334
Total capital assets being depreciated	<u>208,846,677</u>	<u>12,781,214</u>	<u>4,004,990</u>	<u>217,622,901</u>
Less accumulated depreciation for:				
Land improvements	2,287,170	143,467	-	2,430,637
Buildings	22,312,744	1,924,318	-	24,237,062
Machinery and equipment	16,214,365	1,438,767	507,730	17,145,402
Infrastructure	47,607,913	2,505,710	1,815,688	48,297,935
Intangibles	3,473,558	492,639	-	3,966,197
Total accumulated depreciation	<u>91,895,750</u>	<u>6,504,901</u>	<u>2,323,418</u>	<u>96,077,233</u>
Total capital assets being depreciated, net	<u>116,950,927</u>	<u>6,276,313</u>	<u>1,681,572</u>	<u>121,545,668</u>
Total capital assets, governmental activities, net	<u>\$ 127,764,145</u>	<u>\$ 15,366,277</u>	<u>\$ 3,382,023</u>	<u>\$ 139,748,399</u>

Depreciation expense was charged to functions as follows:

General Government	\$ 517,376
Public Safety	1,644,789
Public Works	3,473,535
Health and Human Services	579,265
Culture and Recreation	242,229
Conservation	47,707
Total depreciation expense	<u>\$ 6,504,901</u>

Construction in progress consists of the following projects:

Software development	\$ 349,555
Law enforcement building improvements	-
Health and Human services building improvements	-
Park Improvements	168,504
Downtown Campus construction and remodel	8,430,699
County Highway Fund	
Road work	<u>2,520,971</u>
Total construction in progress governmental-type activities	<u>\$ 11,469,729</u>

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

December 31, 2016

NOTE 6 – CAPITAL ASSETS (CONTINUED)

Business-type Activities	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets, not being depreciated:				
Construction in progress	\$ 13,789,918	\$ 473,258	\$ 8,348,513	\$ 5,914,663
Land	947,300	-	-	947,300
Total capital assets not being depreciated	<u>14,737,218</u>	<u>473,258</u>	<u>8,348,513</u>	<u>6,861,963</u>
Capital assets being depreciated:				
Land improvements	29,354,138	40,574	-	29,394,712
Buildings	17,876,301	16,454,738	6,250	34,324,789
Machinery, equipment, and vehicles	9,019,063	1,465,703	2,102,288	8,382,478
Intangibles	315,347	7,805	38,946	284,206
Total capital assets being depreciated	<u>56,564,849</u>	<u>17,968,820</u>	<u>2,147,484</u>	<u>72,386,185</u>
Less accumulated depreciation for:				
Land improvements	24,066,513	1,001,986	-	25,068,499
Buildings	10,921,970	611,735	6,250	11,527,455
Machinery and equipment	7,318,734	365,738	1,972,799	5,711,673
Intangibles	225,186	22,711	38,946	208,951
Total accumulated depreciation	<u>42,532,403</u>	<u>2,002,170</u>	<u>2,017,995</u>	<u>42,516,578</u>
Total capital assets being depreciated, net	<u>14,032,446</u>	<u>15,966,650</u>	<u>129,489</u>	<u>29,869,607</u>
Total capital assets, business-type activities, net	<u>\$ 28,769,664</u>	<u>\$ 16,439,908</u>	<u>\$ 8,478,002</u>	<u>\$ 36,731,570</u>
Depreciation expense was charged to functions as follows:				
Hillview Health Care Center		\$ 280,158		
Solid Waste		1,041,507		
Lakeview Nursing Home Facility		395,471		
Apartments and assisted living facilities		252,510		
Household hazardous waste disposal services		32,524		
Total depreciation expense		<u>\$ 2,002,170</u>		

Construction in progress consists of the following projects:

Lakeview Nursing Home Facility Fund		
Exterior signage	\$	3,103
Hillview Nursing Home		
Software development		39,472
Solid Waste Fund		
Clay soil for construction		1,162,495
Future landfill cell construction		4,709,593
Total construction in progress business-type activities	<u>\$</u>	<u>5,914,663</u>

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

December 31, 2016

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:

	Receivable From Other Funds	Payable To Other Funds
Major Governmental Funds		
General Fund	\$ 56,185	\$ 141,115
Human Services Fund	24,182	1,107
Business Fund	-	13,545
Nonmajor Governmental Funds		
Health Fund	-	25,424
Nonmajor Business-Type Funds		
Regent Manor	-	13,109
Maplewood CBRF	-	583
Monarch Manor	-	30,692
Internal Service Funds		
County Highway Fund	-	36,798
Workers Compensation Self Insurance	182,006	-
Total Fund Financial Statements	\$ 262,373	\$ 262,373
Less: Government-wide eliminations		(219,733)
Total Interfund Receivables/Payables - Government-Wide Statement of Net Position		\$ 42,640

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

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

	Advance To Other Funds	Advance From Other Funds
Major Governmental Funds		
General Fund	\$ 1,190,198	\$ -
Business Fund	-	146,585
Major Business-Type Funds		
Lakeview Nursing Home Facility	-	196,000
Nonmajor Business-Type Funds		
Regent Manor	-	150,503
Monarch Manor	-	697,110
Total	\$ 1,190,198	\$ 1,190,198
Less: Government-wide eliminations		(146,585)
Add: Interfund Receivables/Payables		42,640
Total Internal Balances - Government-Wide Statement of Net Position		\$ 1,086,253

Interfund advance amounts are not due within one year.

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

December 31, 2016

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

Interfund transfers as of December 31 were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major Governmental Funds		
General Fund	\$ 297,651	\$ 2,646,980
Human Services Fund	454,217	-
Business Fund	16,415	-
Nonmajor Governmental Funds		
Computer Revolving Loan Fund	-	60,000
Library	5,150	-
Aging	-	352,055
Health Fund	48,490	-
Major Business-Type Funds		
Hillview Health Center	75,138	25,000
Solid Waste Fund	7,467	-
Lakeview Nursing Home Facility	-	566,687
Nonmajor Business-Type Funds		
Robert G. Carroll Heights Apartments	950	-
Hillview Terrace	1,700	-
Neshonoc Manor	221,267	-
Regent Manor	-	-
Maplewood CBRF	114,708	-
Ravenwood Nursing Home	225,878	-
Monarch Manor	600	-
Household Hazardous Materials	1,600	-
Internal Service Funds		
County Highway Fund	2,628,558	-
Health Self Insurance	-	449,067
Total	<u>\$ 4,099,789</u>	<u>\$ 4,099,789</u>
Less: Government-wide eliminations		(4,073,272)
Total Transfers - Government-Wide Statement of Activities		<u>\$ 26,517</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, 2016

NOTE 8— LONG-TERM OBLIGATIONS

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

Governmental Activities	Balance			Balance	Due Within
	January 1	Additions	Reductions	December 31	One Year
General Obligation Debt					
(2) 2007A General Obligation Bonds	\$ 270,000	\$ -	\$ 50,000	\$ 220,000	\$ 50,000
(3) 2009A General Obligation Bonds	15,235,000	-	920,000	14,315,000	14,315,000
(4) 2010 State Trust Fund Loan	5,300,261	-	5,300,261	-	-
(6) 2010C General Obligation Refunding Bonds	2,925,000	-	350,000	2,575,000	355,000
(7) 2010D General Obligation Refunding Bonds	2,820,000	-	170,000	2,650,000	170,000
(8) 2011A General Obligation Bonds	385,000	-	385,000	-	-
(9) 2012A General Obligation Bonds	1,005,000	-	500,000	505,000	505,000
(10) 2013A General Obligation Bonds	4,705,000	-	550,000	4,155,000	560,000
(11) 2014A General Obligation Bonds	3,750,000	-	435,000	3,315,000	465,000
(12) 2015A General Obligation Bonds	13,665,000	-	600,000	13,065,000	815,000
(20) 2016A General Obligation Refunding Bonds	-	31,425,000	-	31,425,000	840,000
	50,060,261	31,425,000	9,260,261	72,225,000	18,075,000
Bond Premium	1,520,333	1,386,618	221,698	2,685,253	289,169
Total Governmental Activities Bonds Payable	51,580,594	32,811,618	9,481,959	74,910,253	18,364,169
(15) Compensated Absences *	6,853,345	2,667,876	2,668,050	6,853,171	2,417,406
(16) Post Employment Obligations	1,319,912	205,544	-	1,525,456	-
(17) Landfill Post-closure Care	551,426	-	19,239	532,187	20,835
(19) Note Payable State of Wisconsin	286,300	-	12,900	273,400	11,907
(22) Net Pension Obligation	-	4,111,711	-	4,111,711	-
Total Governmental Activities Long-term Liabilities	\$ 60,591,577	\$ 39,796,749	\$ 12,182,148	\$ 88,206,178	\$ 20,814,317

* Compensated absences includes \$215,950 of Internal Service Funds

Business-type Activities	Balance			Balance	Due Within
	January 1	Additions	Reductions	December 31	One Year
General Obligation Debt					
(1) 2006B General Obligation Bonds	\$ 8,420,000	\$ -	\$ 8,420,000	\$ -	\$ -
(5) 2010A General Obligation Bond	1,895,000	-	110,000	1,785,000	110,000
Revenue Loan					
(13) 2015 State Trust Fund Revenue Loan	5,475,000	-	-	5,475,000	429,650
(21) 2016 State Trust Fund Revenue Loan	-	7,820,000	-	7,820,000	797,290
Bond Anticipation Note					
(14) 2015B Bond Anticipation Note	17,255,000	-	-	17,255,000	17,255,000
	33,045,000	7,820,000	8,530,000	32,335,000	18,591,940
Bond Premium	21,590	-	12,337	9,253	9,253
Bond Discount	(99,913)	-	(82,902)	(17,011)	(1,215)
Total Business-type Activities Bonds and Notes Payable	32,966,677	7,820,000	8,459,435	32,327,242	18,599,978
(15) Compensated Absences	560,093	576,128	560,093	576,128	576,128
(18) Landfill Post-closure Care	9,463,636	710,348	13,453	10,160,531	13,031
(22) Net Pension Obligation	-	1,152,570	-	1,152,570	-
Total Business-type Activities Long-term Liabilities	\$ 42,990,406	\$ 10,259,046	\$ 9,032,981	\$ 44,216,471	\$ 19,189,137

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

December 31, 2016

NOTE 8— LONG-TERM OBLIGATIONS (CONTINUED)

- | | | |
|------|------------|---|
| (1) | \$ - | This debt was refinanced on October 1, 2016 through the 2016 State Trust Fund Revenue Loan. |
| (2) | 220,000 | Principal due in annual installments ranging from \$50,000 to \$60,000; interest due semi-annually at 3.65% to 4.00%. Final installment is due October 1, 2020. This debt is being used to finance infrastructure improvements to property within the County's industrial park. This debt is being serviced by the Business Fund. |
| (3) | 14,315,000 | This debt was crossover advanced refunded on August 18, 2016 through the 2016A General Obligation Refunding Bonds. This debt will be extinguished in 2017. |
| (4) | - | This debt was refinanced on August 18, 2016 through the 2016A General Obligation Refunding Bonds. |
| (5) | 1,785,000 | Principal due in annual installments ranging from \$110,000 to \$150,000; interest due semi-annually at 0.8% to 5.6%. Final installment is due October 1, 2030. This debt is being serviced by the Hillview Terrace Fund. |
| (6) | 2,575,000 | Principal due in annual installments ranging from \$225,000 to \$330,000; interest due semi-annually at 0.65% to 5.0%. Final installment is due April 1, 2026. Portions of this debt are being serviced by the Business Fund and by the Debt Service Fund. |
| (7) | 2,650,000 | Principal due in annual installments ranging from \$170,000 to \$265,000; interest due semi-annually ranging from 2.0% to 4.0%. Final installment is due April 1, 2028. This debt is being serviced by the Debt Service Fund. |
| (8) | - | This debt was paid off on October 1, 2016 and was being serviced by the Debt Service Fund. |
| (9) | 505,000 | Principal due in annual installments ranging from \$500,000 to \$505,000; interest due semi-annually ranging from 1% to 2%. Final installment is due October 1, 2017. This debt is being serviced by the Debt Service Fund. |
| (10) | 4,155,000 | Principal due in annual installments ranging from \$550,000 to \$630,000; interest due semi-annually ranging from 2% to 2.3%. Final installment is due October 1, 2023. This debt is being serviced by the Debt Service Fund. |
| (11) | 3,315,000 | Principal due in annual installments ranging from \$435,000 to \$580,000; interest due semi-annually ranging from 2% to 2.5%. Final installment is due October 1, 2024. This debt is being serviced by the Debt Service Fund and Business Fund. |
| (12) | 13,065,000 | Principal due in annual installments ranging from \$480,000 to \$815,000; interest due semi-annually ranging from 2% to 3.25%. Final installment is due October 1, 2035. This debt is being serviced by the Debt Service Fund. |
| (13) | 5,475,000 | Principal and interest due in annual installments of \$749,449 with interest rate of 4.0% beginning March 15, 2017. This debt is being serviced by Sanitary Landfill Fees. |
| (14) | 17,255,000 | Principal due October 15, 2017, with interest due semiannually at a rate of 1%. This debt is being serviced by the Lakeview Nursing Facility Fund. |
| (15) | 7,429,299 | 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. |
| (16) | 1,525,456 | Post employment benefit obligation that is applicable to the governmental funds. See Note 11 for further explanation of the County's liability at December 31. |
| (17) | 532,187 | The old landfill is closed and only post closure care remains. See Note 14 for an explanation of the County's liability at December 31. This debt is being serviced by the Old Landfill Fund. |

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

December 31, 2016

NOTE 8— LONG-TERM OBLIGATIONS (CONTINUED)

- (18) 10,160,531 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.
- (19) 273,400 Loan payable to the State of Wisconsin Department of Administration. Payments of \$992 per month, at zero percent interest, will be made to the State. This loan will be serviced by the Business Fund.
- (20) 31,425,000 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.
- (21) 7,820,000 Principal and interest due in annual installments of \$933,872 with interest rate of 3.75% beginning March 15, 2017. This debt is being serviced by Sanitary Landfill Fees.
- (22) 5,264,281 Liability for the County's proportionate share of the net pension liability related to the WRS pension plan.

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>
2017	\$ 18,075,000	\$ 2,260,127	\$ 110,000	\$ 86,195
2018	4,675,000	1,523,791	110,000	82,620
2019	4,670,000	1,404,023	115,000	78,715
2020	4,775,000	1,283,154	115,000	74,230
2021	4,830,000	1,161,498	120,000	69,515
2022 - 2026	19,035,000	3,630,040	635,000	260,140
2027 - 2031	10,400,000	1,458,338	580,000	81,620
2032-2035	5,765,000	403,505	-	-
	<u>\$ 72,225,000</u>	<u>\$ 13,124,476</u>	<u>\$ 1,785,000</u>	<u>\$ 733,035</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	\$ 9,044,241,400
Debt Margin Percentage	5%
Legal Debt Limit	<u>452,212,070</u>
Outstanding General Obligation Debt	\$ 74,010,000
Less Amount Available in the Debt Service Fund	<u>14,838,838</u>
Total Amount of Debt Applicable to Debt Margin	<u>59,171,162</u>
Legal Debt Margin	<u>\$ 393,040,908</u>

Bond Anticipation Note

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

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

December 31, 2016

NOTE 8– LONG-TERM OBLIGATIONS (CONTINUED)

Current Refunding/Crossover Refunding

The County issued \$31,425,000 in general obligation refunding bonds, a portion of which refunded two previous debt issues. The interest rate for the 2016A general obligation refunding bonds ranges from 1.625% to 3%.

Proceeds of \$4,920,000 were used to refund \$5,020,824 of the 2010 state trust fund loan, which had an interest rate of 4.5%. The net proceeds were used to prepay the outstanding debt. The estimated cash flow requirements on the refunded debt prior to the current refunding was \$5,658,532 from 2017 through 2019. The cash flow requirements on the refunding bonds are \$5,722,870 from 2017 through 2028. The current refunding resulted in an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$335,542.

Proceeds of \$13,045,000 were used to crossover refund \$13,365,000 of the 2009A general obligation bonds, which had interest rates ranging from 2% to 4%. The net proceeds were deposited in an account to provide for future debt service payments on the new bonds until the crossover date. The bonds are not considered to be defeased and the liability for those bonds as well as the escrow account are recorded in the financial statements. This type of advance refunding is commonly called a crossover refunding.

The estimated cash flow requirements on the refunded debt prior to the advance refunding was \$15,893,400 from 2017 through 2019. The cash flow requirements on the refunding bonds are \$15,316,072 from 2017 through 2028. The advanced refunding resulted in an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$430,573.

Current Refunding – Solid Waste

The County’s Solid Waste department issued \$7,820,000 in a revenue loan from the Wisconsin Commissioners of Public Lands with an interest rate of 3.75%. The proceeds were used to refund \$7,820,000 of outstanding 2006-B general obligation bond which had interest rates ranging from 3.80% to 4.55%.

The cash flow requirements on the refunded debt prior to the current refunding was \$9,884,855 from 2017 through 2026. The cash flow requirements on the refunding revenue loan are \$9,338,724 from 2017 through 2026. The current refunding resulted in an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$377,934.

The difference between the reacquisition price (\$7,820,000) and the net carrying amount of the old debt (\$7,738,312), which was net of related debt discount, was recognized as a deferred outflow of resources in the amount of \$81,688 as a loss on refunding.

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 13.5% of net revenues.

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

	<u>Business-type Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2017	\$ 1,226,940	\$ 456,382
2018	1,218,156	465,166
2019	1,265,206	418,116
2020	1,313,063	370,258
2021	1,364,795	318,527
2022 - 2026	<u>6,906,840</u>	<u>760,319</u>
	<u>\$ 13,295,000</u>	<u>\$ 2,788,768</u>

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

December 31, 2016

NOTE 9– NET POSITION / FUND BALANCE

Government-wide Statements

Net position is classified into three components:

- a. Net investment in capital assets – Consists of capital assets, net of accumulated depreciation/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 – All other amounts that do not meet the definition of “restricted” or “net investment of capital assets.”

The calculation of net position as of December 31 is as follows:

	Governmental Activities	Business-type Activities
Net investment of capital assets		
Capital Assets, Net of Accumulated Depreciation	\$ 139,748,399	\$ 36,731,570
Less Outstanding Long-term Debt	(74,910,253)	(32,327,242)
Plus Unspent Debt Proceeds	14,501,633	721,604
Plus Noncapital Related Long-term Debt	3,545,000	5,475,000
Total net investment of capital assets	82,884,779	10,600,932
Restricted		
For debt service	578,645	-
For elderly programs	323,564	-
For land records	178,755	-
For business fund	5,642,257	-
For human service programs	776,720	-
For environmental programs	354,114	-
For library programs	286,760	-
For urban transportation	162,123	-
For register of deeds	29,845	-
For other purposes	40,970	-
Total restricted	8,373,753	-
Unrestricted	48,937,809	13,701,497
Total Net Position	\$ 140,196,341	\$ 24,302,429

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

December 31, 2016

NOTE 9– NET POSITION / FUND BALANCE (CONTINUED)

Fund Statements

Governmental fund balance is reported on the fund financial statements is as follows:

- a. Nonspendable—includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.
- b. Restricted—includes fund balance amounts with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.
- c. Committed—includes fund balance amounts that are constrained for specific purposes that are internally imposed by the County through formal action of the highest level of decision making authority. Fund balance amounts are committed through a formal action of resolution by the County Board of Supervisors. This formal action must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the Board of Supervisors that originally created the commitment.
- d. Assigned—includes spendable fund balance amounts that are intended to be used for specific purposes that are not considered restricted or committed. Fund balance may be assigned through the following: 1) the Board of Supervisors has adopted a fund balance policy authorizing the Executive Committee to assign amounts for a specific purpose. 2) All remaining positive spendable amounts in governmental funds, other than the general fund, that are neither restricted nor committed. Assignments may take place after the end of the reporting period.
- e. Unassigned—includes residual positive fund balance within the general fund which has not been classified within the other aforementioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed or assigned for those specific purposes.

County ordinance requires that the general fund maintain a minimum unassigned fund balance between 25 to 50 percent of the total of the general fund expenditures. Unassigned fund balance falling below this minimum level should be replenished within the succeeding calendar year per county ordinance. At December 31, this percentage was 58.3 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, 2016

NOTE 9– NET POSITION / FUND BALANCE (CONTINUED)

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

	General Fund	Human Services Fund	Business Fund	Debt Service Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
FUND BALANCES							
Nonspendable:							
Delinquent property taxes	\$ 2,448,383	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,448,383
Advances	1,190,198	-	-	-	-	-	1,190,198
Inventory and prepayments	454,245	62,275	-	-	-	63,237	579,757
Total Nonspendable:	4,092,826	62,275	-	-	-	63,237	4,218,338
Restricted for:							
Post-closure costs	-	-	-	-	-	532,187	532,187
Register of deeds	29,845	-	-	-	-	-	29,845
Land record assessments	-	-	-	-	-	174,754	174,754
Special jail assessments	-	-	-	-	-	20,158	20,158
WREA Consortium	-	776,720	-	-	-	-	776,720
Economic development loans	-	-	678,550	-	-	-	678,550
Library	-	-	-	-	-	284,333	284,333
Metropolitan planning	162,123	-	-	-	-	-	162,123
Helen Bader Caregiver grant	-	-	-	-	-	-	-
Transportation services	-	-	-	-	-	-	-
Environmental impact	354,114	-	-	-	-	-	354,114
Dog licenses	-	-	-	-	-	1,000	1,000
Subsequent year budget items	-	-	-	-	-	20,000	20,000
Carryforwards	-	-	-	-	-	55,096	55,096
Elderly programs	40,970	66,900	-	-	-	236,664	344,534
Debt service	-	-	-	14,838,838	-	-	14,838,838
Future capital projects	-	-	-	-	876,509	-	876,509
Total Restricted:	587,052	843,620	678,550	14,838,838	876,509	1,324,192	19,148,761
Committed for:							
Park plat	13,123	-	-	-	-	-	13,123
Neshonoc improvements	41,270	-	-	-	-	-	41,270
Lakeview capital	891,041	-	-	-	-	-	891,041
Parks	4,727	-	-	-	-	-	4,727
Parking improvements	1,002,751	-	-	-	-	-	1,002,751
Boat landing	976	-	-	-	-	-	976
Total Committed:	1,953,888	-	-	-	-	-	1,953,888
Assigned for:							
Subsequent year budget items	2,479,831	201,533	-	-	-	40,000	2,721,364
Carryforward projects	2,949,847	118,237	-	-	-	221,183	3,289,267
Purchase orders	334,647	-	-	-	-	5,639	340,286
Future computer loans	-	-	-	-	-	11,288	11,288
Old landfill projects	-	-	-	-	-	173,352	173,352
Elderly programs	-	394,647	-	-	-	-	394,647
Health programs	-	-	-	-	-	1,124,602	1,124,602
Park plaza proceeds	398,351	-	-	-	-	-	398,351
Human service programs	-	2,421,095	-	-	-	-	2,421,095
Total Assigned:	6,162,676	3,135,512	-	-	-	1,576,064	10,874,252
Unassigned	19,535,110	-	-	-	-	-	19,535,110
	\$ 32,331,552	\$ 4,041,407	\$ 678,550	\$ 14,838,838	\$ 876,509	\$ 2,963,493	\$ 55,730,349

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

December 31, 2016

NOTE 10 – 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, and expected to work at least 1,200 hours a year (880 hours for teachers) and expected to be employed for at least one year from employee’s date of hire are eligible to participate in the WRS.

ETF issues a standalone Comprehensive Annual Financial Report (CAFR), which can be found at <http://etf.wi.gov/publications/cafr.htm>.

Vesting

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

Benefits Provided

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

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

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

The WRS also provides death and disability benefits for employees.

Post-Retirement Adjustments

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

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

December 31, 2016

NOTE 10 – 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>
2006	0.8%	3%
2007	3.0	10
2008	6.6	0
2009	(2.1)	(42)
2010	(1.3)	22
2011	(1.2)	11
2012	(7.0)	(7)
2013	(9.6)	9
2014	4.7	25
2015	2.9	2

Contributions

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

During the reporting period, the WRS recognized \$3,473,507 in contributions from the County.

Contribution rates as of December 31, 2016 are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (including teachers)	6.6%	6.6%
Executives & Elected Officials	6.6%	6.6%
Protective with Social Security	6.6%	9.4%
Protective without Social Security	6.6%	13.2%

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

At December 31, 2016, La Crosse County reported a liability of \$5,876,780 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2014 rolled forward to December 31, 2015. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. La Crosse County's proportion of the net pension liability was based on La Crosse County's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2015, La Crosse County's proportion was 0.36165234%, which was a decrease of 0.00209933% from its proportion measured as of December 31, 2014.

For the year ended December 31, 2016, La Crosse County recognized pension expense of \$7,104,006. For the purpose of Note 10, when the County is referenced it is intended to include the component unit.

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

December 31, 2016

NOTE 10 – EMPLOYEES RETIREMENT SYSTEM (CONTINUED)

At December 31, 2016, La Crosse County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 994,184	\$12,367,584
Changes in assumptions	4,111,651	-
Net differences between projected and actual earnings on pension plan investments	24,061,221	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	72,434	-
Employer contributions subsequent to the measurement date	<u>3,452,419</u>	<u>-</u>
Total	<u>\$32,691,909</u>	<u>\$12,367,584</u>

\$3,452,419 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2016. Other amounts reported as deferred outflows of resources related to pension will be recognized in pension expense as follows:

Year ended December 31:	Deferred Outflow of Resources	Deferred Inflow of Resources
2017	\$7,591,823	\$2,992,978
2018	7,591,823	2,992,978
2019	7,591,823	2,992,978
2020	6,330,992	2,992,978
2021	133,029	395,672

Actuarial Assumptions

The total pension liability in the December 31, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2014
Measurement Date of Net Pension Liability (Asset)	December 31, 2015
Actuarial Cost Method:	Entry Age
Asset Valuation Method:	Fair Market Value
Long-Term Expected Rate of Return:	7.2%
Discount Rate:	7.2%
Salary Increases:	
Inflation	3.2%
Seniority/Merit	0.2% - 5.6%
Mortality:	Wisconsin 2012 Mortality Table
Post-retirement Adjustments*	2.1%

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

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

December 31, 2016

NOTE 10 – EMPLOYEES RETIREMENT SYSTEM (CONTINUED)

Actuarial assumptions are based upon an experience study conducted in 2012 using experience from 2009 – 2011. The total pension liability for December 31, 2015 is based upon a roll-forward of the liability calculated from the December 31, 2014 actuarial valuation.

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

Retirement Funds Asset Allocation Targets and Expected Returns								
As of December 31, 2015								
<u>Core Fund Asset Class</u>	<u>Current Asset Allocation %</u>		<u>Destination Target Asset Allocation %</u>		<u>Long-Term Expected Nominal Rate of Return %</u>		<u>Long-Term Expected Real Rate of Return %</u>	
U.S. Equities	27	%	23	%	7.6	%	4.7	%
International Equities	24.5		22		8.5		5.6	
Fixed Income	27.5		37		4.4		1.6	
Inflation Sensitive Assets	10		20		4.2		1.4	
Real Estate	7		7		6.5		3.6	
Private Equity/Debt	7		7		9.4		6.5	
Multi-Asset	4		4		6.7		3.8	
Total Core Fund	107	%	120	%	7.4	%	4.5	%
 <u>Variable Fund Asset Class</u>								
U.S. Equities	70	%	70	%	7.6	%	4.7	%
International Equities	30		30		8.5		5.6	
Total Variable Fund	100	%	100	%	7.9	%	5.0	%
 New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.75% Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations								

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

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

December 31, 2016

NOTE 10 – EMPLOYEES RETIREMENT SYSTEM (CONTINUED)

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

	1% Decrease to Discount Rate <u>(6.20%)</u>	Current Discount Rate <u>(7.20%)</u>	1% Increase To Discount Rate <u>(8.20%)</u>
La Crosse County’s proportionate share of the net pension liability (asset)	\$41,219,850	\$5,876,780	(\$21,726,787)

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

At December 31, 2016, La Crosse County reported a payable to the pension plan of \$595,739, which represents contractually required contributions outstanding as of the end of the year.

NOTE 11 – OTHER POST EMPLOYMENT BENEFITS – OPEB

Plan Description

The County administers a single-employer defined benefit healthcare plan. The County provides post-retirement medical care benefits, in accordance with union contracts and the County’s personnel policy, to all retirees and their spouses who are eligible to receive the benefit. Upon retirement, eligible retirees may remain on the County’s group medical plan provided that the retiree self-pays the full (100%) required medical premium amount. The group medical plan covers both active and retired members. Eligible retirees will also receive 85% of their accumulated unused sick leave as a cash payment at retirement date. The County’s group health insurance plan provides coverage to active employees and retirees at blended premium rates. This results in an other postemployment benefit (OPEB) for the retirees, commonly referred to as an implicit rate subsidy. The plan does not issue a publicly available financial report.

All employees are eligible based on the following criteria: (1) any current retiree who has applied for WRS annuity; (2) retirees who have 30 or more years of service.

Funding Policy

The contribution requirements of plan members are established and may be amended by the County. The County’s current policy provides for contributions to the plan based on a pay as you go method.

Annual OPEB Cost and Net OPEB Obligation

The County’s annual other postemployment benefit (OPEB) cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB standards. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years.

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

December 31, 2016

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

The following table shows the components of the County’s annual OPEB costs for the year, the amount actually contributed to the plan, and changes in the County’s net OPEB obligation.

Annual required contribution	\$ 509,458
Interest on net OPEB obligation	39,597
Adjustment to annual required contribution	<u>(67,341)</u>
Annual OPEB cost	481,714
Contributions Made	<u>(276,170)</u>
Increase in Net OPEB Obligation	205,544
Net OPEB Obligation - Beginning of Year	<u>1,319,912</u>
Net OPEB Obligation - End of Year	<u><u>\$ 1,525,456</u></u>

The County’s annual OPEB cost, the percentage of annual OPEB cost contributed to the plan and the net OPEB obligation for December 31 and the two preceding years were as follows:

Calendar Year Ending	Annual OPEB cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
12/31/2014	456,099	23.0%	1,177,159
12/31/2015	449,832	68.3%	1,319,912
12/31/2016	481,714	57.3%	1,525,456

Funded Status and Funding Progress

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

The funded status of the plan as of December 31 was as follows:

Actuarial Accrued Liability (AAL)	\$ 3,848,418
Actuarial Value of Plan Assets	<u>-</u>
Unfunded Actuarial Accrued Liability (UAAL)	<u>\$ 3,848,418</u>
Funded Ratio (Actuarial Value of Plan Assets / AAL)	0%
Covered Payroll	\$ 53,563,499
UAAL as a Percentage of Covered Payroll	7.18%

The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions

In the January 1, 2016 actuarial valuation, the entry age cost method was used; which is the same method used in the prior valuation. The actuarial cost method determines, in a systematic way, the incidence of plan sponsor

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

December 31, 2016

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

contributions required to provide plan benefits. It also determines how actuarial gains and losses are recognized in the plan and the experience by the actuarial assumptions.

The cost of the plan is derived by making certain specific assumptions as to rates of interest, mortality, turnover, etc. which are assumed to hold for many years into the future. Since actual experience may differ somewhat from the assumptions, the costs determined by the valuation must be regarded as estimates of the true costs of the plan.

The actuary used the following assumptions. The Wisconsin Retirement System (WRS) assumptions as reported in the December 31, 2014 actuarial valuation report were used for the mortality preretirement, post-retirement and post-disability, employee turnover and withdrawal, disablement, and retirement rates. All county employees may choose to remain on the group medical plan provided that the retiree self-pays 100% of the required premium equivalent rates. An assumption was made that 60% of all active County employees, regardless of classification, currently electing coverage would elect to remain on the County's medical plan upon their retirement using their sick leave dollars. Furthermore, it was assumed that 30% of these retirees will self-pay 100% of their medical premium equivalent rates after the exhaustion of their unused sick leave dollars (if any) or upon their retirement. Thus, the additional value (implicit rate subsidy) resulting from 18% of active employees currently participating in the medical plan (30% of the 60% assumed to continue coverage upon retirement) was calculated and included in the valuation. The market value method was used for asset valuation. The assumed investment rate of return was 3% (assuming inflation rate of 2.5%), the projected payroll increases was 3%, and the medical care trend was 7.5%, which decreased by 0.1%-0.5% per year down to 5%. The amortization method was for 30 year open level percent and level dollar method.

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

December 31, 2016

NOTE 12 – SELF FUNDED INSURANCE AND RISK MANAGEMENT

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

Health Self-Insurance Fund

The Health Self-Insurance Fund provides coverage up to a maximum of \$150,000 plus an additional aggregate retention of \$90,000 per specific loss and \$19,003,508 for the minimum aggregate of contracts for medical claims, and provides partial coverage for dental claims. The County purchases commercial insurance for claims in excess of the coverage provided by the Fund

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

	Claims Payable January 1	Claims and Changes in Estimates	Claim Payments	Claims Payable December 31
2015	\$1,444,000	\$ 16,064,002	\$ (16,195,781)	\$1,312,221
2016	1,312,221	15,261,360	(15,273,879)	1,299,702

The claims liabilities of \$1,299,702 reported above at December 31, are based upon the requirements of GASB standards, which require that a liability for claims be reported if information prior to the issuance of the financial statements indicate that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

Workers Compensation Self-Insurance Fund

The County is fully self-insured for worker’s compensation claims liabilities. All funds of the County participate in this program. The County pays premiums for stop loss coverage equal to \$500,000 per occurrence and \$3,581,807 in the aggregate. Each fund is billed based upon actual claims paid to employees and administrative expenses incurred.

	Claims Payable January 1	Claims and Changes in Estimates	Claim Payments	Claims Payable December 31
2015	\$ 238,891	\$ 326,895	\$ (255,567)	\$ 310,219
2016	310,219	(26,241)	(95,819)	188,159

The claims liabilities of \$188,159 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, 2016

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

Liability Self-Insurance Fund

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

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

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

	<u>Percent Share</u>
Eau Claire County	3.82%
City of Madison	15.32
Waukesha County	9.74
Brown County	6.91
Dane County	9.03
Outagamie County	5.89
Manitowoc County	5.53
Kenosha County	5.98
City of Eau Claire	3.19
Chippewa County	3.20
La Crosse County	3.40
City of La Crosse	1.38
Dodge County	3.73
St. Croix County	3.41
Rock County	5.06
Walworth County	5.59
Jefferson County	2.80
Marathon County	<u>6.02</u>
Total	<u><u>100.00%</u></u>

The County utilizes the Liability Self-Insurance Fund to account for this activity, and claims incurred during years when the County did not maintain general liability insurance coverage. The claims liability of \$767,196 in the fund at December 31, is based on the requirements of GASB standards, which require that a liability for claims be reported if information prior to the issuance of the financial statements indicate that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the Fund's claims liability amounts were as follows:

	<u>Claims Payable January 1</u>	<u>Claims and Changes in Estimates</u>	<u>Claim Payments</u>	<u>Claims Payable December 31</u>
2015	\$ 696,807	\$ (126,308)	\$ (54,442)	\$ 516,057
2016	516,057	322,981	(71,842)	767,196

The County's capital deposit in WMMIC is reported on the Liability Self-Insurance Fund balance sheet in the amount of \$685,036. According to its bylaws, WMMIC allocates equity to members based on a percentage of participation. At December 31 the equity allocated to La Crosse County was \$1,078,367.

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

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

December 31, 2016

NOTE 13 – COMPONENT UNIT – MISSISSIPPI VALLEY HEALTH SERVICES COMMISSION

This report contains the Mississippi Valley Health Services Commission (MVHS), which is included as a component unit of the County of La Crosse, State of Wisconsin. Financial information is presented as a discrete column in the statement of net position and statement of activities. MVHS is a legally separate governmental organization that was formed in 2009 for the purpose of organizing and establishing a multi-jurisdictional public entity which operates a nursing home facility for the developmentally disabled. MVHS is governed by thirteen counties, each who appoint one member by the respective participating counties. La Crosse County Board, exercises its will by appointing three members to MVHS of which two members must serve as the president and vice president, respectively. The County contracts with MVHS to provide personnel and human resources related to the administration and management of the nursing home, as well as provide financial resources for the operations, including any incidental costs or services.

In addition to the basic financial statements and the preceding notes to financial statements which apply, the following additional disclosures are considered necessary for a fair presentation.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The Commission follows the governmental enterprise fund accounting and uses the accrual basis of accounting and the flow of economic resources measurement focus.

Receivables

Receivables are recorded at their gross value. Receivables include private pay balances, medical assistance, County assessments, and Title XIX intergovernmental transfer program payments. No amounts are considered uncollectible based on management's analysis of individual receivable balances.

Revenues

Daily patient service revenue includes amounts billed to Medicare, Medical Assistance, and the Veteran's Administration, in addition to private sources. Also, the participating Counties are charged an assessment rate per day for each patient day for residents placed in the facility.

Lease and Administrative Agreement

MVHS has entered into a lease and administrative agreement with the County of La Crosse to provide personnel and human resources related to the administration and operation of Lakeview Health Center, a nursing home and facility for the developmentally disabled. Under the term of the agreement, MVHS purchases personnel, accounting and cash management services. In addition, MVHS pays rent to the County to cover utilities, insurance, repairs to the building and an amount equal to depreciation/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 \$1,603,300 in member assessments and has an outstanding payable to MVHS of \$103,900.

Employee Retirement System

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

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

December 31, 2016

NOTE 14 – LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

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

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

State and federal laws and regulations require that La Crosse County place a final cover on these landfills when closed and perform certain maintenance and monitoring functions at the new landfill sites for forty years after closure. In addition to operating expenses related to current activities of the landfill, an expense provision and related liability are being recognized based on the future closure and postclosure care costs that will be incurred near or after the date the landfill no longer accepts waste. The recognition of these landfill closure and postclosure care costs is based on the amount of the landfills used during the year. Presently it is estimated that the new landfill is 90% filled, the demolition landfill was closed in 2008, and the ash monofill landfill is 94% filled. The ash monofill landfill is expected to last until 2017 while the new landfill is currently expected to last until 2020. The estimated liability for landfill closure and postclosure care costs and total future estimated costs as of December 31 is as follows:

Total estimated costs for construction, closure, and postclosure care	\$ 11,181,208
Estimated costs expensed through December 31	<u>(10,160,531)</u>
Estimated costs of construction, closure, and postclosure care to be recognized in future years	<u>\$ 1,020,677</u>

The estimated total current cost of the landfill construction, closure and postclosure care of \$10,160,531 is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of December 31. However, the actual cost of closure and postclosure care may be different due to inflation, changes in technology, or changes in landfill laws and regulations.

With respect to these landfills, La Crosse County is required by state and federal laws and regulations to make annual contributions to finance closure and postclosure care. The County is in compliance with these requirements, and at December 31 investments of \$8,885,644 are held for these purposes. These investments are held and managed by the County and are presented on the County’s Statement of Net Position as “Restricted Investments.” It is anticipated that future inflation costs will be financed in part from earnings on investments. The remaining portion of anticipated future inflation costs (including inadequate earnings on investments, if any) and additional costs that might arise from changes in postclosure requirements (due to changes in technology or more rigorous environmental regulations, for example) may need to be covered by charges to future landfill users, tax levy, or both.

Old Landfill – Special Revenue Fund

La Crosse County also has an old landfill that is currently no longer accepting waste and is being monitored. The estimated liability for postclosure care costs has a balance of \$532,187 as of December 31. The estimated total current cost of the landfill postclosure care is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of December 31. However, the actual cost of postclosure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

La Crosse County was required by state and federal laws and regulations to make contributions to finance closure and postclosure care. The County is in compliance with these requirements, and at December 31 investments of \$532,187 are held for these purposes. These investments are held and managed by the County and are presented on the County’s balance sheet as “Restricted Investments.” It is anticipated that future inflation costs will be financed in part from earnings on investments held by the trustee. The remaining portion of anticipated future inflation costs (including inadequate earnings on investment, if any) and additional costs that might arise from changes in post closure requirements (due to changes in technology or more rigorous environmental regulations, for example) may need to be covered by tax levy.

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

December 31, 2016

NOTE 15 – DEFERRED COMPENSATION PLAN

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

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

NOTE 16 – COMMITMENTS, CONTINGENCIES AND SUBSEQUENT EVENTS

Numerous personal injury lawsuits are pending against the County. The outcome and eventual liability to the County, if any, in these cases is not known at this time. The Corporation Counsel and other County officials estimate that the potential claims against the County, not covered by insurance, resulting from such litigation are covered by existing liability reserves.

The County is currently involved in a dispute regarding attorney costs related to a settled lawsuit for compensation of land for a major road project. The County has established a payable within the Highway Fund for these attorney fees and expenses. This was settled in early 2017.

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

As of December 31 the County was committed to a contract for the construction of a new long-term care facility in the amount of \$17,664,587 with a local construction firm. The majority of the project was completed in fall of 2016. The amount of the contract still outstanding at December 31, 2016 was \$184,765.

As of December 31 the County was committed to a contract for construction and remodeling of the Downtown Campus Buildings in the amount of \$16,201,929. The majority of the project was completed by December 2016. The amount of the contract still outstanding at December 31, 2016 was \$208,556.

In 2014 the County approved the sale of the Lakeview Health Center property, including 15.63 acres of land for \$100,000. The County received a \$10,000 deposit in 2014. The closing date was anticipated for fall of 2016, but was completed in early 2017.

NOTE 17 – RELATED PARTY TRANSACTIONS

La Crosse County has entered into a lease and administrative agreement with Mississippi Valley Health Services Commission (MVHS). Pursuant to this agreement La Crosse County provides to MVHS all management, administrative and personnel resources associated with the operation of a nursing home and facility for the 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	\$ 331,983
Additional rent for utilities, insurance, repairs and other facility related items	353,962
Personnel and related benefits	7,412,959

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

December 31, 2016

NOTE 17 – RELATED PARTY TRANSACTIONS (CONTINUED)

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 \$1,603,300 in member assessments and has an outstanding payable to MVHS of \$103,900.

NOTE 18 – CHANGES IN ACCOUNTING PRINCIPLES

In February 2015, the GASB issued GASB Statement No. 72, *Fair Value Measurement and Application*. Statement No. 72 addresses accounting and financial reporting issues related to fair value measurements. It defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This standard was implemented January 1, 2016.

NOTE 19 – RESTATEMENT

Fund balance has been restated to record inventory on the General Fund and Health Fund, which is a correction of an error. Inventory had previously only been included on the government-wide financial statements. The effect on net income for the prior year is unknown.

	General Fund	Nonmajor Governmental Funds
Fund balances December 31, 2015, as reported	\$ 31,250,615	\$ 3,191,937
Prior period adjustment	142,773	59,205
Fund balances December 31, 2015, as restated	\$ 31,393,388	\$ 3,251,142

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

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

Statement No. 73, Accounting and Financial Reporting for Pensions and Related Assets That are Not Within the Scope of GASB Statement No. 68

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

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

Statement No. 80, Blending Requirements for Certain Component Units – an Amendment of GASB Statement No. 14

Statement No. 81, Irrevocable Split-Interest Agreements

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

Statement No. 83, Certain Asset Retirement Obligations

Statement No. 84, Fiduciary Activities

Statement No. 85, Omnibus 2017

Statement No. 86, Certain Debt Extinguishment Issues

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

REQUIRED SUPPLEMENTARY INFORMATION



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

Year Ended December 31, 2016

	<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				
Taxes	\$ 20,905,243	\$ 20,905,243	\$ 21,439,664	\$ 534,421
Intergovernmental revenues	7,302,595	7,946,225	7,007,877	(938,348)
Licenses and permits	255,660	255,660	282,444	26,784
Fines, forfeits and penalties	251,000	251,000	233,327	(17,673)
Public charges for services	2,765,416	2,815,416	2,954,356	138,940
Intergovernmental charges for services	1,628,971	1,628,971	1,636,970	7,999
Miscellaneous revenues	579,199	596,964	626,445	29,481
Total revenues	33,688,084	34,399,479	34,181,083	(218,396)
EXPENDITURES				
General government	11,434,293	11,912,935	10,780,323	1,132,612
Public safety	15,459,022	15,704,143	15,128,485	575,658
Health and human services	1,983,967	2,016,764	1,960,074	56,690
Culture, recreation and education	1,312,422	1,368,683	1,186,380	182,303
Conservation and development	4,062,365	4,916,306	2,528,492	2,387,814
Miscellaneous	482,099	1,518,544	130,075	1,388,469
Debt service	-	10,000	10,504	(504)
Capital outlay	1,917,686	3,210,555	1,766,727	1,443,828
Total expenditures	36,651,854	40,657,930	33,491,060	7,166,870
Excess (deficiency) of revenues over expenditures	(2,963,770)	(6,258,451)	690,023	6,948,474
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	2,400,000	2,410,000	2,410,000	-
Sale of capital assets	1,448,000	1,448,000	187,470	(1,260,530)
Transfers in	286,379	316,563	297,651	(18,912)
Transfers out	(2,637,415)	(2,647,484)	(2,646,980)	504
Total other financing sources (uses)	1,496,964	1,527,079	248,141	(1,278,938)
Net change in fund balance *	\$ (1,466,806)	\$ (4,731,372)	938,164	\$ 5,669,536
FUND BALANCES, BEGINNING (as restated)			31,393,388	
FUND BALANCE, ENDING			\$ 32,331,552	

*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, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes	\$ 11,828,821	\$ 11,828,821	\$ 11,828,821	\$ -
Intergovernmental revenues	28,498,782	28,697,967	30,359,373	1,661,406
Public charges for services	1,641,586	1,686,800	1,205,916	(480,884)
Intergovernmental charges for services	2,066,665	2,117,699	1,896,935	(220,764)
Miscellaneous revenues	568,252	581,804	654,452	72,648
	<u>44,604,106</u>	<u>44,913,091</u>	<u>45,945,497</u>	<u>1,032,406</u>
EXPENDITURES				
Public safety	1,690,698	1,701,643	1,422,308	279,335
Health and human services	43,217,275	43,565,742	44,683,527	(1,117,785)
Capital outlay	130,000	208,015	124,029	83,986
	<u>45,037,973</u>	<u>45,475,400</u>	<u>46,229,864</u>	<u>(754,464)</u>
Excess (deficiency) of revenues over expenditures	<u>(433,867)</u>	<u>(562,309)</u>	<u>(284,367)</u>	<u>277,942</u>
OTHER FINANCING SOURCES				
Transfers in	<u>147,717</u>	<u>147,717</u>	<u>454,217</u>	<u>306,500</u>
	<u>147,717</u>	<u>147,717</u>	<u>454,217</u>	<u>306,500</u>
Net change in fund balance *	<u>\$ (286,150)</u>	<u>\$ (414,592)</u>	169,850	<u>\$ 584,442</u>
FUND BALANCE, BEGINNING			<u>3,871,557</u>	
FUND BALANCE, ENDING			<u>\$ 4,041,407</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 1,600,000	\$ 1,600,000	\$ 753,519	\$ (846,481)
Miscellaneous revenues	273,452	273,452	367,480	94,028
Total revenues	<u>1,873,452</u>	<u>1,873,452</u>	<u>1,120,999</u>	<u>(752,453)</u>
EXPENDITURES				
Conservation and development	1,735,000	1,735,000	1,303,419	431,581
Debt service	220,998	220,998	224,357	(3,359)
Total expenditures	<u>1,955,998</u>	<u>1,955,998</u>	<u>1,527,776</u>	<u>428,222</u>
Excess (deficiency) of revenues over expenditures	<u>(82,546)</u>	<u>(82,546)</u>	<u>(406,777)</u>	<u>(324,231)</u>
OTHER FINANCING SOURCES				
Sale of capital assets	25,331	25,331	179,542	154,211
Transfers in	16,415	16,415	16,415	-
Total other financing sources	<u>41,746</u>	<u>41,746</u>	<u>195,957</u>	<u>154,211</u>
Net change in fund balance *	<u>\$ (40,800)</u>	<u>\$ (40,800)</u>	(210,820)	<u>\$ (170,020)</u>
FUND BALANCE, BEGINNING			<u>889,370</u>	
FUND BALANCE, ENDING			<u>\$ 678,550</u>	

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

**LA CROSSE COUNTY, WISCONSIN
SCHEDULE OF FUNDING PROGRESS - OPEB**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Liability (AAL) – Projected Unit Credit (b)	Unfunded AAL (UAAL) (b-a)	Funding Ratio (a) / (b)	Covered Payroll (c)	Percentage of Covered Payroll ((b-a)/c)
1/1/2012	\$ -	\$2,193,640	\$2,193,640	0%	\$50,612,516	4.33%
1/1/2014	-	3,504,199	3,504,199	0%	51,336,493	6.83%
1/1/2016	-	3,848,418	3,848,418	0%	53,563,499	7.18%

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

For The Year Ended December 31, 2016

	2015	2016
La Crosse County's proportion of the net pension (asset)	0.36375167%	0.36165234%
Proportionate share of the net pension liability (asset)	\$ (8,934,736)	\$ 5,876,780
Covered employee payroll	\$ 49,049,387	\$ 50,000,413
Proportionate share of the net pension liability (asset) as a percentage of covered employee payroll	(18.22%)	11.75%
Plan fiduciary net position as a percentage of the total pension liability	102.74%	98.2%

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

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

For The Year Ended December 31, 2016

	2015	2016
Contractually required contributions	\$ 3,446,848	\$ 3,452,777
Contributions made in relation to the contractually required contributions	\$ 3,446,848	\$ 3,452,777
Contribution deficiency (excess)	\$ -	\$ -
Covered employee payroll	\$ 50,002,372	\$ 50,876,045
Contributions as a percentage of covered employee payroll	6.89%	6.79%

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

December 31, 2016

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

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

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

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SUPPLEMENTARY INFORMATION



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MAJOR GOVERNMENTAL FUNDS

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

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

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

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

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

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

Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
TAXES				
General property taxes	\$ 8,520,243	\$ 8,520,243	\$ 8,520,243	\$ -
Forest crop taxes	10,000	10,000	14,473	4,473
Interest on taxes	775,000	775,000	860,596	85,596
County sales tax	11,600,000	11,600,000	12,044,352	444,352
	<u>20,905,243</u>	<u>20,905,243</u>	<u>21,439,664</u>	<u>534,421</u>
INTERGOVERNMENTAL REVENUES				
State shared taxes	3,517,506	3,517,506	3,517,506	-
Utility tax from state	557,679	557,679	572,269	14,590
State aid - exempt computer	145,000	145,000	132,767	(12,233)
DNR aid in lieu of tax	30,700	30,700	37,135	6,435
DNR wildlife damage/claims program	12,000	12,000	15,832	3,832
Federal aid - law enforcement	15,000	51,912	6,691	(45,221)
State aid - emergency government	104,680	131,358	129,057	(2,301)
State aid - economic development	-	-	20,016	20,016
State aid - harbor commission	-	483,640	12,560	(471,080)
State aid - environmental	447,052	447,052	-	(447,052)
State aid - snowmobile	34,225	34,225	45,048	10,823
State aid - parks	-	-	2,851	2,851
State aid - energy	-	75,000	75,000	-
State aid - land conservation	398,257	406,657	415,099	8,442
State aid - law enforcement	57,240	70,240	81,428	11,188
State aid - victim witness	107,474	107,474	102,073	(5,401)
State aid - courts	425,000	425,000	475,787	50,787
State aid - child support	1,207,064	1,207,064	1,122,612	(84,452)
State and federal aid - veterans	13,000	13,000	13,000	-
State and federal aid - MPO	230,718	230,718	231,146	428
	<u>7,302,595</u>	<u>7,946,225</u>	<u>7,007,877</u>	<u>(938,348)</u>
Total intergovernmental revenues	<u>7,302,595</u>	<u>7,946,225</u>	<u>7,007,877</u>	<u>(938,348)</u>

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

Year Ended December 31, 2016

	<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	\$ 500	\$ 500	\$ 281	\$ (219)
Construction fees	36,000	36,000	34,850	(1,150)
Stormwater fees	5,000	5,000	9,638	4,638
Zoning fees	99,110	99,110	110,925	11,815
Cremation permits	115,050	115,050	126,750	11,700
	<u>255,660</u>	<u>255,660</u>	<u>282,444</u>	<u>26,784</u>
FINES, FORFEITS AND PENALTIES				
County ordinance fines	100,000	100,000	82,568	(17,432)
Penal fines for County	140,000	140,000	128,956	(11,044)
Section 125 cash forfeiture	-	-	5,571	5,571
Dog license penalty	11,000	11,000	16,232	5,232
	<u>251,000</u>	<u>251,000</u>	<u>233,327</u>	<u>(17,673)</u>
PUBLIC CHARGES FOR SERVICES				
General County fees	39,465	39,465	46,308	6,843
Consolidated court cost, fees and charges	357,500	357,500	384,512	27,012
Family court counsel fees	13,520	13,520	10,769	(2,751)
Mediation	35,250	35,250	32,486	(2,764)
Register of deeds fees	670,000	720,000	828,158	108,158
Medical examiner fees	35,595	35,595	35,405	(190)
Prisoners board revenue	607,690	607,690	567,887	(39,803)
Law enforcement fees	104,800	104,800	96,309	(8,491)
Public health revenue	41,517	41,517	26,552	(14,965)
Park revenue	513,240	513,240	599,949	86,709
Parking lot revenue	90,000	90,000	79,743	(10,257)
UW Extension fees	2,000	2,000	1,927	(73)
County forest revenue	20,000	20,000	-	(20,000)
Non-metallic mining fees	32,649	32,649	34,918	2,269
Printing and duplicating revenue	210	210	391	181
La Crosse Area Planning Commission	75,957	75,957	75,957	-
Other public charges for services	126,023	126,023	133,085	7,062
	<u>2,765,416</u>	<u>2,815,416</u>	<u>2,954,356</u>	<u>138,940</u>

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

Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
INTERGOVERNMENTAL CHARGES FOR SERVICES				
Data processing revenue	\$ 15,939	\$ 15,939	\$ 11,953	\$ (3,986)
Charges to other governments	17,165	17,165	13,499	(3,666)
Indirect cost revenue	1,574,867	1,574,867	1,584,751	9,884
Elections revenue	14,000	14,000	19,401	5,401
Refuge revenue	7,000	7,000	7,366	366
	<u>1,628,971</u>	<u>1,628,971</u>	<u>1,636,970</u>	<u>7,999</u>
MISCELLANEOUS REVENUES				
Rental income	255,643	255,643	257,828	2,185
Investment earnings	293,626	293,626	284,495	(9,131)
Rebates	-	-	8,395	8,395
Insurance claims	1,000	1,000	6,500	5,500
Miscellaneous revenue	16,600	16,600	37,217	20,617
Donations	12,330	30,095	32,010	1,915
	<u>579,199</u>	<u>596,964</u>	<u>626,445</u>	<u>29,481</u>
OTHER FINANCING SOURCES				
Long-term debt issued	2,400,000	2,410,000	2,410,000	-
Sale of capital assets	1,448,000	1,448,000	187,470	(1,260,530)
Transfer in	286,379	316,563	297,651	(18,912)
	<u>4,134,379</u>	<u>4,174,563</u>	<u>2,895,121</u>	<u>(1,279,442)</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES				
	<u>\$ 37,822,463</u>	<u>\$ 38,574,042</u>	<u>\$ 37,076,204</u>	<u>\$ (1,497,838)</u>

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

Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
GENERAL GOVERNMENT				
Consolidated courts	\$ 2,573,417	\$ 2,573,417	\$ 2,420,376	\$ 153,041
Corporation counsel	471,158	501,027	492,170	8,857
County board	327,181	357,181	279,652	77,529
County clerk	219,675	219,675	173,997	45,678
Elections	175,313	175,313	159,778	15,535
Family court commissioner	146,178	146,178	144,177	2,001
Mediation	213,586	213,586	216,709	(3,123)
Document and graphic services	74,953	74,953	81,461	(6,508)
Register of deeds	345,413	395,413	396,415	(1,002)
County administrator	418,722	418,722	410,353	8,369
Insurance	264,197	264,197	285,815	(21,618)
Information technology	2,061,414	2,154,449	1,983,179	171,270
Finance	962,335	900,456	854,069	46,387
Human Resources	534,564	536,564	535,875	689
Retirees insurance	500,000	616,000	330,936	285,064
Unemployment compensation	25,000	25,000	7,037	17,963
External accounting and auditing	32,993	32,993	31,779	1,214
Treasurer	236,700	239,450	241,470	(2,020)
Section 125 administrative costs	10,500	10,500	11,847	(1,347)
District attorney	608,883	608,883	593,015	15,868
Medical examiner	242,097	242,097	242,891	(794)
County wellness programs	212,208	212,208	173,313	38,895
Administrative center	442,396	564,295	404,496	159,799
Property management	335,410	430,378	309,513	120,865
	<u>11,434,293</u>	<u>11,912,935</u>	<u>10,780,323</u>	<u>1,132,612</u>
PUBLIC SAFETY				
Emergency government	87,373	97,651	91,754	5,897
Central dispatch	2,460,313	2,460,313	2,337,178	123,135
SARA hazardous materials	79,166	95,566	92,409	3,157
Jail and court services	6,924,877	7,110,223	6,791,611	318,612
Law enforcement	4,635,633	4,661,730	4,593,157	68,573
Courthouse and law enforcement center	1,271,660	1,278,660	1,222,376	56,284
	<u>15,459,022</u>	<u>15,704,143</u>	<u>15,128,485</u>	<u>575,658</u>

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

Year Ended December 31, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
HEALTH AND HUMAN SERVICES				
Office building and detention center	\$ 451,510	\$ 453,010	\$ 450,091	\$ 2,919
Child support	1,022,723	1,030,655	988,654	42,001
Victim-witness service	223,034	223,034	215,100	7,934
Residential house	500	3,187	451	2,736
Veterans service officer	252,271	268,676	271,841	(3,165)
Veterans relief	21,020	24,093	20,340	3,753
Veterans mentor program	1,909	1,909	988	921
Jeans' day donations	11,000	12,200	12,609	(409)
	<hr/>	<hr/>	<hr/>	<hr/>
Total health and human services	1,983,967	2,016,764	1,960,074	56,690
CULTURE, RECREATION AND EDUCATION				
University extension	464,178	520,439	367,541	152,898
Wisconsin nutrition education program	3,997	3,997	2,000	1,997
Historical society	-	25,000	25,000	-
Historical sites	26,340	1,340	943	397
Parks	817,907	817,907	790,896	27,011
	<hr/>	<hr/>	<hr/>	<hr/>
Total culture, recreation and education	1,312,422	1,368,683	1,186,380	182,303
CONSERVATION AND DEVELOPMENT				
Land conservation	982,346	1,008,746	933,207	75,539
Economic development	320,147	408,138	298,560	109,578
Metropolitan Planning Organization	333,716	348,716	353,753	(5,037)
Harbor Commission Project	6,200	655,750	55,176	600,574
Zoning	814,956	814,956	742,368	72,588
Neighborhood revitalization	1,215,000	1,215,000	35,641	1,179,359
Badger Coulee	250,000	325,000	109,787	215,213
CAP X 2020 Projects	140,000	140,000	-	140,000
	<hr/>	<hr/>	<hr/>	<hr/>
Total conservation and development	4,062,365	4,916,306	2,528,492	2,387,814
MISCELLANEOUS				
Nondepartmental	80,010	83,368	130,075	(46,707)
Contingency	402,089	1,435,176	-	1,435,176
	<hr/>	<hr/>	<hr/>	<hr/>
Total miscellaneous	482,099	1,518,544	130,075	1,388,469

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

Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
DEBT SERVICE				
Bond issue costs	\$ -	\$ 10,000	\$ 10,504	\$ (504)
Total debt service	-	10,000	10,504	(504)
CAPITAL OUTLAY				
General government	638,825	984,170	918,547	65,623
Public Safety	626,809	822,496	339,140	483,356
Health and human services	200,000	411,997	350,490	61,507
Culture, recreation and education	65,000	423,835	104,794	319,041
Conservation and development	387,052	568,057	53,756	514,301
Total capital outlay	1,917,686	3,210,555	1,766,727	1,443,828
OTHER FINANCING USES				
Transfers out:				
Health	21,000	27,402	27,402	-
Solid Waste	-	3,667	3,667	-
Business Fund	16,415	16,415	16,415	-
Highway	2,600,000	2,600,000	2,599,496	504
Total other financing uses	2,637,415	2,647,484	2,646,980	504
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>\$ 39,289,269</u>	<u>\$ 43,305,414</u>	<u>\$ 36,138,040</u>	<u>\$ 7,167,374</u>

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

Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Property taxes	\$ 11,828,821	\$ 11,828,821	\$ 11,828,821	\$ -
Intergovernmental revenues:				
Human services	28,498,782	28,697,967	30,359,373	1,661,406
Public charges for services:				
Human services	1,641,586	1,686,800	1,205,916	(480,884)
Intergovernmental charges for services:				
Human services	2,066,665	2,117,699	1,896,935	(220,764)
Miscellaneous revenues	568,252	581,804	654,452	72,648
	<u>44,604,106</u>	<u>44,913,091</u>	<u>45,945,497</u>	<u>1,032,406</u>
EXPENDITURES				
Public safety:				
Western region adolescent services	1,690,698	1,701,643	1,422,308	279,335
Health and human services:				
Aging & disability resource center	4,905,831	4,985,326	4,516,575	468,751
Family and children services	7,958,649	7,969,764	7,708,631	261,133
Children with special needs	3,145,438	3,215,995	3,941,876	(725,881)
Integrated support & recovery services	16,649,120	16,638,816	17,307,391	(668,575)
Income maintenance services	5,677,018	5,704,326	6,467,879	(763,553)
Justice support services	4,674,225	4,817,219	4,613,349	203,870
Miscellaneous	206,994	234,296	127,826	106,470
Capital outlay	130,000	208,015	124,029	83,986
	<u>45,037,973</u>	<u>45,475,400</u>	<u>46,229,864</u>	<u>(754,464)</u>
Excess (deficiency) of revenues over expenditures	<u>(433,867)</u>	<u>(562,309)</u>	<u>(284,367)</u>	<u>277,942</u>
OTHER FINANCING SOURCES				
Transfer in	<u>147,717</u>	<u>147,717</u>	<u>454,217</u>	<u>306,500</u>
Total other financing sources	<u>147,717</u>	<u>147,717</u>	<u>454,217</u>	<u>306,500</u>
Net change in fund balance *	<u>\$ (286,150)</u>	<u>\$ (414,592)</u>	169,850	<u>\$ 584,442</u>
FUND BALANCE, BEGINNING			<u>3,871,557</u>	
FUND BALANCE, ENDING			<u>\$ 4,041,407</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
BUSINESS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues:				
CDBG Grant	\$ 1,600,000	\$ 1,600,000	\$ 753,519	\$ (846,481)
Miscellaneous revenues:				
Loan repayments	258,751	258,751	348,529	\$ 89,778
Investment earnings	14,701	14,701	18,951	4,250
Total revenues	<u>1,873,452</u>	<u>1,873,452</u>	<u>1,120,999</u>	<u>(752,453)</u>
EXPENDITURES				
Conservation and development:				
Economic development	1,735,000	1,735,000	1,303,419	431,581
Debt service:				
Principal	176,907	176,907	177,900	(993)
Interest and other charges	44,091	44,091	46,457	(2,366)
Total expenditures	<u>1,955,998</u>	<u>1,955,998</u>	<u>1,527,776</u>	<u>428,222</u>
Excess (deficiency) of revenues over expenditures	<u>(82,546)</u>	<u>(82,546)</u>	<u>(406,777)</u>	<u>(324,231)</u>
OTHER FINANCING SOURCES				
Sale of capital assets	25,331	25,331	179,542	154,211
Transfer in	<u>16,415</u>	<u>16,415</u>	<u>16,415</u>	<u>-</u>
Total other financing sources	<u>41,746</u>	<u>41,746</u>	<u>195,957</u>	<u>154,211</u>
Net change in fund balance *	<u>\$ (40,800)</u>	<u>\$ (40,800)</u>	<u>(210,820)</u>	<u>\$ (170,020)</u>
FUND BALANCE, BEGINNING			<u>889,370</u>	
FUND BALANCE, ENDING			<u>\$ 678,550</u>	

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

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

Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Property taxes	\$ 5,211,969	\$ 5,211,969	\$ 5,211,969	\$ -
Miscellaneous revenues:				
Rebate	<u>77,597</u>	<u>77,597</u>	<u>78,016</u>	<u>419</u>
Total revenues	<u>5,289,566</u>	<u>5,289,566</u>	<u>5,289,985</u>	<u>419</u>
EXPENDITURES				
Debt service:				
Principal	4,074,438	9,095,261	9,095,261	-
Interest and other charges	1,701,991	1,806,603	1,811,517	(4,914)
Debt issue costs	<u>-</u>	<u>273,276</u>	<u>269,676</u>	<u>3,600</u>
Total expenditures	<u>5,776,429</u>	<u>11,175,140</u>	<u>11,176,454</u>	<u>(1,314)</u>
Excess (deficiency) of revenues over expenditures	<u>(486,863)</u>	<u>(5,885,574)</u>	<u>(5,886,469)</u>	<u>(895)</u>
OTHER FINANCING SOURCES				
Bond premium	-	1,386,618	1,386,618	-
Refunding bonds issued	<u>-</u>	<u>17,965,000</u>	<u>17,965,000</u>	<u>-</u>
Total other financing sources	<u>-</u>	<u>19,351,618</u>	<u>19,351,618</u>	<u>-</u>
Net change in fund balance *	<u>\$ (486,863)</u>	<u>\$ 13,466,044</u>	13,465,149	<u>\$ (895)</u>
FUND BALANCE, BEGINNING			<u>1,373,689</u>	
FUND BALANCE, ENDING			<u>\$ 14,838,838</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
CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

Year Ended December 31, 2016

	<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	\$ -	\$ -	\$ 4,738	4,738
Total revenues	<u>-</u>	<u>-</u>	<u>4,738</u>	<u>4,738</u>
EXPENDITURES				
Debt service:				
Debt issue costs	-	50,000	48,152	1,848
Capital outlay	<u>11,000,000</u>	<u>14,888,808</u>	<u>13,872,688</u>	<u>1,016,120</u>
Total expenditures	<u>11,000,000</u>	<u>14,938,808</u>	<u>13,920,840</u>	<u>1,017,968</u>
Excess (deficiency) of revenues over expenditures	<u>(11,000,000)</u>	<u>(14,938,808)</u>	<u>(13,916,102)</u>	<u>1,022,706</u>
OTHER FINANCING SOURCES				
Long-term debt issued	<u>11,000,000</u>	<u>11,050,000</u>	<u>11,050,000</u>	<u>-</u>
Total other financing sources	<u>11,000,000</u>	<u>11,050,000</u>	<u>11,050,000</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (3,888,808)</u>	<u>(2,866,102)</u>	<u>\$ 1,022,706</u>
FUND BALANCE, BEGINNING			<u>3,742,611</u>	
FUND BALANCE, ENDING			<u>\$ 876,509</u>	

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NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds:

Computer Revolving Loan Fund - to account for loans provided to County employees for purchases of computers.

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

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

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

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

Aging Fund- to account for the services provided to elderly residents of the County. Funding is provided through federal and state grants, public charges for services and donations and contributions. As of January 1, 2016 the Aging Fund was combined with the Human Services Fund.

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

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

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

December 31, 2016

	Special Revenue Funds								Total Nonmajor Governmental Funds
	Computer Revolving Loan	Land Record Assessment	Special Jail Assessment	Library	Old Landfill	Aging	Estate Donation	Health	
ASSETS									
Cash and investments	\$ 51,288	\$ 178,755	\$ 59,472	\$ 350,840	\$ 173,480	\$ -	\$ 256,664	\$ 1,366,841	\$ 2,437,340
Restricted cash and investments	-	-	-	-	532,187	-	-	-	532,187
Receivables (net of allowance for uncollectibles)	285	-	15,361	1,935,774	-	-	-	2,531,084	4,482,504
Inventories and prepayments	-	-	-	378	-	-	-	62,859	63,237
TOTAL ASSETS	\$ 51,573	\$ 178,755	\$ 74,833	\$ 2,286,992	\$ 705,667	\$ -	\$ 256,664	\$ 3,960,784	\$ 7,515,268
LIABILITIES									
Accounts payable and other current liabilities	-	-	1,628	64,458	128	-	-	299,660	365,874
Due to other funds	-	-	-	-	-	-	-	25,424	25,424
Unearned revenues	-	4,001	-	-	-	-	-	154,852	158,853
Total liabilities	-	4,001	1,628	64,458	128	-	-	479,936	550,151
DEFERRED INFLOWS OF RESOURCES									
Subsequent year property tax levy	-	-	-	1,935,774	-	-	-	2,065,565	4,001,339
Unavailable revenue-loan repayments	285	-	-	-	-	-	-	-	285
Total deferred inflows of resources	285	-	-	1,935,774	-	-	-	2,065,565	4,001,624
FUND BALANCE									
Nonspendable	-	-	-	378	-	-	-	62,859	63,237
Restricted	-	174,754	73,205	286,382	532,187	-	256,664	1,000	1,324,192
Assigned	51,288	-	-	-	173,352	-	-	1,351,424	1,576,064
Total fund balances	51,288	174,754	73,205	286,760	705,539	-	256,664	1,415,283	2,963,493
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 51,573	\$ 178,755	\$ 74,833	\$ 2,286,992	\$ 705,667	\$ -	\$ 256,664	\$ 3,960,784	\$ 7,515,268

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

Year Ended December 31, 2016

	Special Revenue Funds							Total Nonmajor Governmental Funds	
	Computer Revolving Loan	Land Record Assessment	Special Jail Assessment	Library	Old Landfill	Aging	Estate Donation		Health
REVENUES									
Taxes	\$ -	\$ -	\$ -	\$ 1,810,988	\$ -	\$ -	\$ -	\$ 2,028,432	\$ 3,839,420
Intergovernmental revenues	-	21,999	-	33,937	-	-	-	1,775,207	1,831,143
Licenses and permits	-	-	-	-	-	-	-	667,648	667,648
Fines, forfeits and penalties	-	-	124,384	-	-	-	-	-	124,384
Public charges for services	-	153,724	-	38,241	-	-	-	355,170	547,135
Intergovernmental charges for services	-	-	-	-	-	-	-	3,600	3,600
Miscellaneous revenues	8,656	4,537	-	18,127	7,314	-	-	215,705	254,339
Total revenues	8,656	180,260	124,384	1,901,293	7,314	-	-	5,045,762	7,267,669
EXPENDITURES									
Current:									
Public safety	-	-	86,767	-	-	-	-	-	86,767
Public works	-	-	-	-	36,901	-	-	-	36,901
Health and human services	-	-	-	-	-	-	-	4,828,632	4,828,632
Culture, recreation and education	-	-	-	1,898,308	-	-	-	-	1,898,308
Conservation and development	-	196,338	-	-	-	-	-	-	196,338
Capital outlay	-	-	49,500	-	-	-	-	100,457	149,957
Total expenditures	-	196,338	136,267	1,898,308	36,901	-	-	4,929,089	7,196,903
Excess (deficiency) of revenues over expenditures	8,656	(16,078)	(11,883)	2,985	(29,587)	-	-	116,673	70,766
OTHER FINANCING SOURCES (USES)									
Transfers in	-	-	-	5,150	-	-	-	48,490	53,640
Transfers out	(60,000)	-	-	-	-	(352,055)	-	-	(412,055)
Total other financing sources (uses)	(60,000)	-	-	5,150	-	(352,055)	-	48,490	(358,415)
Net change in fund balances	(51,344)	(16,078)	(11,883)	8,135	(29,587)	(352,055)	-	165,163	(287,649)
FUND BALANCE, BEGINNING (as restated)	102,632	190,832	85,088	278,625	735,126	352,055	256,664	1,250,120	3,251,142
FUND BALANCE, ENDING	\$ 51,288	\$ 174,754	\$ 73,205	\$ 286,760	\$ 705,539	\$ -	\$ 256,664	\$ 1,415,283	\$ 2,963,493

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

Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Miscellaneous revenues:				
Computer loan repayments	\$ 15,000	\$ 15,000	\$ 8,656	\$ (6,344)
Total revenues	<u>15,000</u>	<u>15,000</u>	<u>8,656</u>	<u>(6,344)</u>
OTHER FINANCING USES				
Transfers out	(60,000)	(60,000)	(60,000)	-
Total other financing uses	<u>(60,000)</u>	<u>(60,000)</u>	<u>(60,000)</u>	<u>-</u>
Net change in fund balance *	<u>\$ (45,000)</u>	<u>\$ (45,000)</u>	(51,344)	<u>\$ (6,344)</u>
FUND BALANCE, BEGINNING			<u>102,632</u>	
FUND BALANCE, ENDING			<u>\$ 51,288</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
LAND RECORD ASSESSMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

Year Ended December 31, 2016

	<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	\$ 51,000	\$ 21,999	\$ (29,001)
Public charges for services:				
Land recording assessment	140,000	140,000	153,724	13,724
Miscellaneous revenues:				
Refunds	-	-	4,537	4,537
Total revenues	<u>141,000</u>	<u>191,000</u>	<u>180,260</u>	<u>(10,740)</u>
EXPENDITURES				
Conservation and development:				
Land record costs	<u>175,275</u>	<u>239,275</u>	<u>196,338</u>	<u>42,937</u>
Total expenditures	<u>175,275</u>	<u>239,275</u>	<u>196,338</u>	<u>42,937</u>
Net change in fund balance *	<u>\$ (34,275)</u>	<u>\$ (48,275)</u>	(16,078)	<u>\$ 32,197</u>
FUND BALANCE, BEGINNING			<u>190,832</u>	
FUND BALANCE, ENDING			<u>\$ 174,754</u>	

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

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

Year Ended December 31, 2016

	<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	\$ 120,000	\$ 120,000	\$ 124,384	\$ 4,384
Total revenues	<u>120,000</u>	<u>120,000</u>	<u>124,384</u>	<u>4,384</u>
EXPENDITURES				
Public safety:				
Jail maintenance	195,966	195,966	86,767	109,199
Capital outlay	-	-	49,500	(49,500)
Total expenditures	<u>195,966</u>	<u>195,966</u>	<u>136,267</u>	<u>59,699</u>
Net change in fund balance *	<u>\$ (75,966)</u>	<u>\$ (75,966)</u>	(11,883)	<u>\$ 64,083</u>
FUND BALANCE, BEGINNING			<u>85,088</u>	
FUND BALANCE, ENDING			<u>\$ 73,205</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
LIBRARY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Property taxes	\$ 1,810,988	\$ 1,810,988	\$ 1,810,988	\$ -
Intergovernmental revenues:				
Grants and aids	33,937	33,937	33,937	-
Public charges for services:				
Library fees	38,400	38,400	38,241	(159)
Miscellaneous revenues:				
Donations and contributions	5,150	5,150	18,127	12,977
Total revenues	<u>1,888,475</u>	<u>1,888,475</u>	<u>1,901,293</u>	<u>12,818</u>
EXPENDITURES				
Cultural, recreation and education:				
Library	1,894,325	1,908,600	1,898,308	10,292
Total expenditures	<u>1,894,325</u>	<u>1,908,600</u>	<u>1,898,308</u>	<u>10,292</u>
Excess (deficiency) of revenues over expenditures	<u>(5,850)</u>	<u>(20,125)</u>	<u>2,985</u>	<u>23,110</u>
OTHER FINANCING SOURCES				
Transfers in	5,850	5,850	5,150	(700)
Total other financing sources	<u>5,850</u>	<u>5,850</u>	<u>5,150</u>	<u>(700)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (14,275)</u>	8,135	<u>\$ 22,410</u>
FUND BALANCE, BEGINNING			<u>278,625</u>	
FUND BALANCE, ENDING			<u>\$ 286,760</u>	

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

Year Ended December 31, 2016

	<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	\$ -	\$ -	\$ 7,314	\$ 7,314
Total revenues	<u>-</u>	<u>-</u>	<u>7,314</u>	<u>7,314</u>
EXPENDITURES				
Public Works:				
Old landfill monitoring costs	47,050	47,050	36,901	10,149
Capital Outlay	180,000	180,000	-	180,000
Total expenditures	<u>227,050</u>	<u>227,050</u>	<u>36,901</u>	<u>190,149</u>
Net change in fund balance *	<u>\$ (227,050)</u>	<u>\$ (227,050)</u>	(29,587)	<u>\$ 197,463</u>
FUND BALANCE, BEGINNING			<u>735,126</u>	
FUND BALANCE, ENDING			<u>\$ 705,539</u>	

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

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

Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
OTHER FINANCING USES				
Transfers out	\$ -	\$ -	\$ (352,055)	(352,055)
Total other financing uses	<u>-</u>	<u>-</u>	<u>(352,055)</u>	<u>(352,055)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	(352,055)	<u>\$ (352,055)</u>
FUND BALANCE, BEGINNING			<u>352,055</u>	
FUND BALANCE, ENDING			<u>\$ -</u>	

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

Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
OTHER FINANCING USES				
Transfers out	\$ (20,117)	\$ (20,117)	\$ -	\$ 20,117
Total other financing uses	<u>(20,117)</u>	<u>(20,117)</u>	<u>-</u>	<u>20,117</u>
Net change in fund balance *	<u>\$ (20,117)</u>	<u>\$ (20,117)</u>	-	<u>\$ 20,117</u>
FUND BALANCE, BEGINNING			<u>256,664</u>	
FUND BALANCE, ENDING			<u>\$ 256,664</u>	

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

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

Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Property taxes	\$ 2,028,432	\$ 2,028,432	\$ 2,028,432	\$ -
Intergovernmental revenues:				
Grants and aids	1,665,104	2,284,875	1,775,207	(509,668)
Licenses and permits:				
Inspection fees and permits	503,784	503,784	548,327	44,543
Dog licenses	123,600	123,600	119,321	(4,279)
Public charges for services:				
Health services	431,766	428,005	355,170	(72,835)
Intergovernmental charges for services:				
Health services	-	2,000	3,600	1,600
Miscellaneous revenues:				
Donations and not-for-profit grants	229,929	405,058	215,705	(189,353)
Total revenues	<u>4,982,615</u>	<u>5,775,754</u>	<u>5,045,762</u>	<u>(729,992)</u>
EXPENDITURES				
Health and human services:				
Administration	414,879	419,879	368,135	51,744
Disease education and support	443,404	449,920	413,999	35,921
Health education and safety	488,480	693,442	528,721	164,721
Health prevention	1,022,652	1,084,815	1,012,826	71,989
Healthy living	1,239,652	1,477,511	1,133,918	343,593
Inspection and testing	834,757	841,159	802,987	38,172
Preparedness	276,788	470,760	332,287	138,473
Substance abuse education	182,657	211,234	171,683	39,551
Other health	42,000	128,139	64,076	64,063
Capital outlay	83,246	293,326	100,457	192,869
Total expenditures	<u>5,028,515</u>	<u>6,070,185</u>	<u>4,929,089</u>	<u>1,141,096</u>
Excess (deficiency) of revenues over expenditures	<u>(45,900)</u>	<u>(294,431)</u>	<u>116,673</u>	<u>411,104</u>
OTHER FINANCING SOURCES				
Transfers in	45,900	52,302	48,490	(3,812)
Total other financing sources	<u>45,900</u>	<u>52,302</u>	<u>48,490</u>	<u>(3,812)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (242,129)</u>	<u>165,163</u>	<u>\$ 407,292</u>
FUND BALANCE, BEGINNING (as restated)			<u>1,250,120</u>	
FUND BALANCE, ENDING			<u>\$ 1,415,283</u>	

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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.

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

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

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

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

Monarch Manor- to account for the operations of the County-owned community based residential facility, currently under construction. Revenues will be provided through daily service charges.

Household Hazardous Materials- to account for operations of the facility designed to dispose of hazardous chemicals used in the La Crosse County area. Revenues are provided through property taxes, intergovernmental charges for services, and public charges for services.

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

December 31, 2016

	Robert G. Carroll Heights Apartments	Hillview Terrace	Neshonoc Manor	Regent Manor	Maplewood CBRF	Ravenwood Nursing Home	Monarch Manor	Household Hazardous Materials	Total Nonmajor Enterprise Funds
ASSETS									
Current Assets									
Cash and cash equivalents	\$ 1,648,449	\$ 703,976	\$ 15,713	\$ 19,125	\$ 205,592	\$ 22,728	\$ 126,954	\$ 161,928	\$ 2,904,465
Restricted cash and cash equivalents	-	-	692	4,595	227	424	3,109	-	9,047
Receivables (net of allowance for uncollectibles)	1,219	27,021	36,989	44,266	76,532	45,870	51,024	218,656	501,577
Inventories and prepayments	2,862	1,440	187	307	217	-	255	758	6,026
Total current assets	<u>1,652,530</u>	<u>732,437</u>	<u>53,581</u>	<u>68,293</u>	<u>282,568</u>	<u>69,022</u>	<u>181,342</u>	<u>381,342</u>	<u>3,421,115</u>
Noncurrent assets									
Capital Assets									
Land improvements	123,092	-	-	-	3,227	-	-	53,875	180,194
Buildings	1,586,052	3,040,305	-	259,812	305,850	-	953,822	748,730	6,894,571
Machinery, equipment and vehicles	163,457	186,246	134,107	58,324	126,512	50,878	82,884	176,358	978,766
Less accumulated depreciation	(1,520,423)	(505,870)	(24,402)	(134,620)	(114,756)	(2,082)	(110,076)	(458,250)	(2,870,479)
Total capital assets - net	<u>352,178</u>	<u>2,720,681</u>	<u>109,705</u>	<u>183,516</u>	<u>320,833</u>	<u>48,796</u>	<u>926,630</u>	<u>520,713</u>	<u>5,183,052</u>
Total noncurrent assets	<u>352,178</u>	<u>2,720,681</u>	<u>109,705</u>	<u>183,516</u>	<u>320,833</u>	<u>48,796</u>	<u>926,630</u>	<u>520,713</u>	<u>5,183,052</u>
Total Assets	<u>2,004,708</u>	<u>3,453,118</u>	<u>163,286</u>	<u>251,809</u>	<u>603,401</u>	<u>117,818</u>	<u>1,107,972</u>	<u>902,055</u>	<u>8,604,167</u>
DEFERRED OUTFLOWS OF RESOURCES									
Pension	35,010	150,841	3,404	113,236	148,044	114,135	154,535	101,012	820,217
Total Deferred Outflows of Resources	<u>35,010</u>	<u>150,841</u>	<u>3,404</u>	<u>113,236</u>	<u>148,044</u>	<u>114,135</u>	<u>154,535</u>	<u>101,012</u>	<u>820,217</u>
LIABILITIES									
Current Liabilities									
Accounts payable and other current liabilities	43,514	29,999	6,378	5,543	6,270	9,767	6,627	16,884	124,982
Other liabilities payable from restricted assets	-	-	692	4,595	227	424	3,109	-	9,047
Due to other funds	-	-	-	13,109	583	-	30,692	-	44,384
Accrued interest	-	21,549	-	-	-	-	-	-	21,549
Current portion of bonds and notes payable	-	108,785	-	-	-	-	-	-	108,785
Compensated absences	581	7,201	11,572	9,552	16,258	8,637	7,152	3,480	64,433
Total current liabilities	<u>44,095</u>	<u>167,534</u>	<u>18,642</u>	<u>32,799</u>	<u>23,338</u>	<u>18,828</u>	<u>47,580</u>	<u>20,364</u>	<u>373,180</u>

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

December 31, 2016

	Robert G. Carroll Heights Apartments	Hillview Terrace	Neshonoc Manor	Regent Manor	Maplewood CBRF	Ravenwood Nursing Home	Monarch Manor	Household Hazardous Materials	Total Nonmajor Enterprise Funds
LIABILITIES (CONTINUED)									
Noncurrent liabilities									
Advances from other funds	-	-	-	150,503	-	-	697,110	-	847,613
Bonds and notes payable	-	1,659,204	-	-	-	-	-	-	1,659,204
Net pension obligation	6,236	26,910	-	19,993	27,201	19,104	28,744	18,177	146,365
Total noncurrent liabilities	<u>6,236</u>	<u>1,686,114</u>	<u>-</u>	<u>170,496</u>	<u>27,201</u>	<u>19,104</u>	<u>725,854</u>	<u>18,177</u>	<u>2,653,182</u>
Total Liabilities	<u>50,331</u>	<u>1,853,648</u>	<u>18,642</u>	<u>203,295</u>	<u>50,539</u>	<u>37,932</u>	<u>773,434</u>	<u>38,541</u>	<u>3,026,362</u>
DEFERRED INFLOWS OF RESOURCES									
Subsequent year property tax levy	-	-	-	-	-	-	-	146,363	146,363
Pension	13,124	56,631	-	42,074	57,244	40,204	60,492	38,253	308,022
Total Deferred Inflows of Resources	<u>13,124</u>	<u>56,631</u>	<u>-</u>	<u>42,074</u>	<u>57,244</u>	<u>40,204</u>	<u>60,492</u>	<u>184,616</u>	<u>454,385</u>
NET POSITION									
Net investment in capital assets	352,178	952,692	109,705	183,516	320,833	48,796	926,630	520,713	3,415,063
Unrestricted (deficit)	1,624,085	740,988	38,343	(63,840)	322,829	105,021	(498,049)	259,197	2,528,574
Total Net Position	<u>\$ 1,976,263</u>	<u>\$ 1,693,680</u>	<u>\$ 148,048</u>	<u>\$ 119,676</u>	<u>\$ 643,662</u>	<u>\$ 153,817</u>	<u>\$ 428,581</u>	<u>\$ 779,910</u>	<u>\$ 5,943,637</u>

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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, 2016

	Robert G. Carroll Heights Apartments	Hillview Terrace	Neshonoc Manor	Regent Manor	Maplewood CBRF	Ravenwood Nursing Home	Monarch Manor	Household Hazardous Materials	Total Nonmajor Enterprise Funds
OPERATING REVENUES									
Public charges for services	\$ 380,633	\$ 1,013,266	\$ 106,769	\$ 520,267	\$ 836,388	\$ 623,364	\$ 600,179	\$ 102,267	\$ 4,183,133
Intergovernmental grants and fees	-	-	-	-	-	-	-	193,291	193,291
Interdepartmental revenues	-	-	-	-	-	-	-	2,363	2,363
Miscellaneous revenues	4,050	263	-	-	-	-	-	255	4,568
Total operating revenues	<u>384,683</u>	<u>1,013,529</u>	<u>106,769</u>	<u>520,267</u>	<u>836,388</u>	<u>623,364</u>	<u>600,179</u>	<u>298,176</u>	<u>4,383,355</u>
OPERATING EXPENSES									
Personnel services	153,910	512,786	110,834	431,062	523,029	527,330	452,045	278,335	2,989,331
Contractual services	3,722	93,870	198	1,882	1,163	10,520	6,299	122,552	240,206
General and administrative services	32,815	41,011	28,315	21,072	109,375	92,020	14,859	26,577	366,044
Materials and supplies	12,701	35,741	25,791	9,864	49,654	35,102	22,945	18,643	210,441
Utilities	58,662	36,672	2,675	5,746	11,399	13,067	7,668	5,814	141,703
Depreciation/amortization	62,143	100,636	11,562	12,170	21,062	2,082	42,855	32,524	285,034
Other services and charges	22,801	13,038	614	2,783	3,064	30,211	2,369	9,453	84,333
Total operating expenses	<u>346,754</u>	<u>833,754</u>	<u>179,989</u>	<u>484,579</u>	<u>718,746</u>	<u>710,332</u>	<u>549,040</u>	<u>493,898</u>	<u>4,317,092</u>
Operating income (loss)	<u>37,929</u>	<u>179,775</u>	<u>(73,220)</u>	<u>35,688</u>	<u>117,642</u>	<u>(86,968)</u>	<u>51,139</u>	<u>(195,722)</u>	<u>66,263</u>
NONOPERATING REVENUES (EXPENSES)									
Property taxes	-	-	-	-	-	-	-	116,100	116,100
Investment earnings	-	-	1	2	3	-	2	-	8
Interest expense	-	(88,546)	-	(8,433)	(9,155)	-	(26,038)	-	(132,172)
Amortization of debt (discount) or premium	-	(1,215)	-	-	-	-	-	-	(1,215)
Rebates	-	29,139	-	-	-	-	-	-	29,139
Gain (Loss) on disposal of property and equipment	(1,899)	-	-	-	(3,462)	-	-	-	(5,361)
Total nonoperating revenues (expenses)	<u>(1,899)</u>	<u>(60,622)</u>	<u>1</u>	<u>(8,431)</u>	<u>(12,614)</u>	<u>-</u>	<u>(26,036)</u>	<u>116,100</u>	<u>6,499</u>
Income (loss) before transfers and capital contributions	<u>36,030</u>	<u>119,153</u>	<u>(73,219)</u>	<u>27,257</u>	<u>105,028</u>	<u>(86,968)</u>	<u>25,103</u>	<u>(79,622)</u>	<u>72,762</u>
Transfers in	950	1,700	221,267	-	114,708	225,878	600	1,600	566,703
CHANGE IN NET POSITION	<u>36,980</u>	<u>120,853</u>	<u>148,048</u>	<u>27,257</u>	<u>219,736</u>	<u>138,910</u>	<u>25,703</u>	<u>(78,022)</u>	<u>639,465</u>
NET POSITION, BEGINNING	<u>1,939,283</u>	<u>1,572,827</u>	<u>-</u>	<u>92,419</u>	<u>423,926</u>	<u>14,907</u>	<u>402,878</u>	<u>857,932</u>	<u>5,304,172</u>
NET POSITION, ENDING	<u>\$ 1,976,263</u>	<u>\$ 1,693,680</u>	<u>\$ 148,048</u>	<u>\$ 119,676</u>	<u>\$ 643,662</u>	<u>\$ 153,817</u>	<u>\$ 428,581</u>	<u>\$ 779,910</u>	<u>\$ 5,943,637</u>

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

Year Ended December 31, 2016

	Robert G. Carroll Heights Apartments	Hillview Terrace	Neshonoc Manor	Regent Manor	Maplewood CBRF	Ravenwood Nursing Home	Monarch Manor	Household Hazardous Materials	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES									
Receipts from customers and users	\$ 382,869	\$ 1,011,001	\$ 70,472	\$ 512,860	\$ 835,202	\$ 631,027	\$ 601,990	\$ 112,083	\$ 4,157,504
Receipts from interfund services provided	-	-	-	-	-	-	-	2,363	2,363
Receipts from cash contributions	-	-	-	-	-	-	-	255	255
Receipts from intergovernmental grants and fees	-	-	-	-	-	-	-	220,469	220,469
Payments to suppliers and providers	(118,638)	(98,013)	(53,356)	(38,225)	(146,622)	(170,531)	(47,458)	(165,130)	(837,973)
Payments to employees for salaries and benefits	(152,238)	(499,499)	(97,279)	(414,358)	(506,425)	(516,295)	(441,650)	(268,984)	(2,896,728)
Payments for interfund services used	(10,274)	(122,941)	(3,433)	(1,951)	(29,693)	(9,286)	(7,700)	(18,144)	(203,422)
Net cash provided by (used for) operating activities	<u>101,719</u>	<u>290,548</u>	<u>(83,596)</u>	<u>58,326</u>	<u>152,462</u>	<u>(65,085)</u>	<u>105,182</u>	<u>(117,088)</u>	<u>442,468</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES									
Transfers from other funds	950	1,700	100,000	-	350	175,000	600	1,600	280,200
Repayment on due to other funds	-	-	-	(16,228)	-	(88,338)	-	-	(104,566)
Receipts from property taxes	-	-	-	-	-	-	-	116,100	116,100
Net cash provided by non-capital financing activities	<u>950</u>	<u>1,700</u>	<u>100,000</u>	<u>(16,228)</u>	<u>350</u>	<u>86,662</u>	<u>600</u>	<u>117,700</u>	<u>291,734</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES									
Acquisition and construction of capital assets	(10,738)	-	(121,267)	(5,666)	(114,359)	(50,878)	(3,929)	-	(306,837)
Transfers from other funds	-	-	121,267	-	114,358	50,878	-	-	286,503
Rebates	-	29,139	-	-	-	-	-	-	29,139
Payment on advance from other funds	-	-	-	(11,366)	(188,158)	-	(29,638)	-	(229,162)
Principal paid on long-term debt	-	(110,000)	-	-	-	-	-	-	(110,000)
Interest	-	(89,330)	-	(8,433)	(9,155)	-	(26,038)	-	(132,956)
Net cash used for capital and related financing activities	<u>(10,738)</u>	<u>(170,191)</u>	<u>-</u>	<u>(25,465)</u>	<u>(197,314)</u>	<u>-</u>	<u>(59,605)</u>	<u>-</u>	<u>(463,313)</u>
CASH FLOWS FROM INVESTING ACTIVITIES									
Interest on investments	-	-	1	2	3	-	2	-	8
Net cash provided by investing activities	<u>-</u>	<u>-</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>-</u>	<u>2</u>	<u>-</u>	<u>8</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	91,931	122,057	16,405	16,635	(44,499)	21,577	46,179	612	270,897
CASH AND CASH EQUIVALENTS, BEGINNING	1,556,518	581,919	-	7,085	250,318	1,575	83,884	161,316	2,642,615
CASH AND CASH EQUIVALENTS, ENDING	\$ 1,648,449	\$ 703,976	\$ 16,405	\$ 23,720	\$ 205,819	\$ 23,152	\$ 130,063	\$ 161,928	\$ 2,913,512

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

Year Ended December 31, 2016

	Robert G. Carroll Heights Apartments	Hillview Terrace	Neshonoc Manor	Regent Manor	Maplewood CBRF	Ravenwood Nursing Home	Monarch Manor	Household Hazardous Materials	Total Nonmajor Enterprise Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES									
Operating income (loss)	\$ 37,929	\$ 179,775	\$ (73,220)	\$ 35,688	\$ 117,642	\$ (86,968)	\$ 51,139	\$ (195,722)	\$ 66,263
Adjustments to reconcile operating income (loss) to net cash provided (used for) operating activities									
Depreciation expense	62,143	100,636	11,562	12,170	21,062	2,082	42,855	32,524	285,034
(Increase) Decrease receivables	(1,219)	(4,028)	(36,989)	(6,592)	(1,195)	8,314	396	36,994	(4,319)
(Increase) Decrease inventories and prepayments	284	793	(187)	6	219	1,946	3	(303)	2,761
(Increase) Decrease pension related amounts	4,129	15,765	(3,404)	15,658	16,487	5,642	15,309	10,762	80,348
Increase (Decrease) accounts payable and other current liabilities	(1,423)	(2,541)	7,070	224	(3,476)	4,025	316	(2,065)	2,130
Increase (Decrease) due to other funds	-	-	-	1,161	-	583	(641)	-	1,103
Increase (Decrease) compensated absences	(124)	148	11,572	11	1,140	515	(4,836)	722	9,148
Total adjustments	63,790	110,773	(10,376)	22,638	34,820	21,883	54,043	78,634	376,205
Net cash flows provided by (used for) operating activities	\$ 101,719	\$ 290,548	\$ (83,596)	\$ 58,326	\$ 152,462	\$ (65,085)	\$ 105,182	\$ (117,088)	\$ 442,468

NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:

During 2016 the Lakeview Nursing Home Facility fund transferred equipment with a cost of \$25,685 and accumulated depreciation of (\$25,685) to Maplewood CBRF in the amount of \$12,845 and Neshonoc Manor in the amount of \$12,840.

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

Unrestricted, January 1, 2016	\$ 1,556,518	\$ 581,919	\$ -	\$ 1,675	\$ 250,100	\$ 500	\$ 82,190	\$ 161,316	\$ 2,634,218
Restricted, January 1, 2016	-	-	-	5,410	218	1,075	1,694	-	8,397
Total	1,556,518	581,919	-	7,085	250,318	1,575	83,884	161,316	2,642,615
Net increase (decrease) in cash and cash equivalents	91,931	122,057	16,405	16,635	(44,499)	21,577	46,179	612	270,897
Total	\$ 1,648,449	\$ 703,976	\$ 16,405	\$ 23,720	\$ 205,819	\$ 23,152	\$ 130,063	\$ 161,928	\$ 2,913,512
Unrestricted, December 31, 2016	\$ 1,648,449	\$ 703,976	\$ 15,713	\$ 19,125	\$ 205,592	\$ 22,728	\$ 126,954	\$ 161,928	\$ 2,904,465
Restricted, December 31, 2016	-	-	692	4,595	227	424	3,109	-	9,047
Total	\$ 1,648,449	\$ 703,976	\$ 16,405	\$ 23,720	\$ 205,819	\$ 23,152	\$ 130,063	\$ 161,928	\$ 2,913,512

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INTERNAL SERVICE FUNDS

County Highway Fund - to account for the operations of the County Highway Department, which consists primarily of the maintenance and construction of the County trunk highway system, maintenance of state highways within the County, and provision of highway services to other local governments. Resources are provided by state transportation aids, property taxes and user charges.

Workers Compensation Self-Insurance Fund- to account for the accumulation of resources and payment of workers compensation claims. Resources are provided by charges to county departments at rates based on experience.

Health Self-Insurance Fund- to account for the accumulation of resources and payment of medical and dental insurance claims. Resources are provided by charges to County departments at rates based on prior experience.

Liability Self-Insurance Fund- to account for the accumulation of resources and payment of liability insurance claims. Resources are provided by contributions from the General Fund.

**LA CROSSE COUNTY, WISCONSIN
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS**

December 31, 2016

	County Highway	Workers Compensation Self Insurance	Health Self Insurance	Liability Self Insurance	Total Internal Service Funds
ASSETS					
Current Assets					
Cash and cash equivalents	\$ 6,139,218	\$ 713,711	\$ 7,511,258	\$ 439,969	\$ 14,804,156
Restricted investments:					
Retention deposit in WMMIC	-	-	-	285,345	285,345
Receivables (net of allowance for uncollectibles)	4,564,329	6,153	255,549	87,039	4,913,070
Due from other funds	-	182,006	-	-	182,006
Inventories and prepayments	1,281,043	89,915	-	-	1,370,958
Total current assets	<u>11,984,590</u>	<u>991,785</u>	<u>7,766,807</u>	<u>812,353</u>	<u>21,555,535</u>
Noncurrent Assets					
Other assets	28,308	-	-	-	28,308
Investment in WMMIC	-	-	-	685,036	685,036
Capital Assets:					
Land	135,837	-	-	-	135,837
Land improvements	1,106,723	-	-	-	1,106,723
Buildings	4,945,561	-	-	-	4,945,561
Machinery, equipment, and vehicles	15,875,457	-	-	-	15,875,457
Infrastructure	103,058,033	-	-	-	103,058,033
Intangibles	3,115,397	-	-	-	3,115,397
Construction in progress	2,520,971	-	-	-	2,520,971
Less accumulated depreciation	(61,418,010)	-	-	-	(61,418,010)
Capital assets - net	<u>69,339,969</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>69,339,969</u>
Total noncurrent assets	<u>69,368,277</u>	<u>-</u>	<u>-</u>	<u>685,036</u>	<u>70,053,313</u>
Total Assets	<u>81,352,867</u>	<u>991,785</u>	<u>7,766,807</u>	<u>1,497,389</u>	<u>91,608,848</u>
DEFERRED OUTFLOWS OF RESOURCES					
Pension	1,900,235	-	-	-	1,900,235
Total Deferred Outflows of Resources	<u>1,900,235</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,900,235</u>
LIABILITIES					
Current liabilities					
Accounts payable and other current liabilities	773,722	-	81,159	-	854,881
Claims payable	-	188,159	1,299,702	767,196	2,255,057
Due to other funds	36,798	-	-	-	36,798
Compensated absences	215,950	-	-	-	215,950
Total current liabilities	<u>1,026,470</u>	<u>188,159</u>	<u>1,380,861</u>	<u>767,196</u>	<u>3,362,686</u>
Noncurrent liabilities					
Post employment benefit obligations	-	-	1,525,456	-	1,525,456
Net pension obligation	337,879	-	-	-	337,879
Total noncurrent liabilities	<u>337,879</u>	<u>-</u>	<u>1,525,456</u>	<u>-</u>	<u>1,863,335</u>
Total Liabilities	<u>1,364,349</u>	<u>188,159</u>	<u>2,906,317</u>	<u>767,196</u>	<u>5,226,021</u>
DEFERRED INFLOWS OF RESOURCES					
Subsequent year property tax levy	3,435,431	-	-	-	3,435,431
Pension	711,062	-	-	-	711,062
Total Deferred Inflows of Resources	<u>4,146,493</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,146,493</u>
NET POSITION					
Net investment in capital assets	69,339,969	-	-	-	69,339,969
Unrestricted	8,402,291	803,626	4,860,490	730,193	14,796,600
Total Net Position	<u>\$ 77,742,260</u>	<u>\$ 803,626</u>	<u>\$ 4,860,490</u>	<u>\$ 730,193</u>	<u>\$ 84,136,569</u>

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

Year Ended December 31, 2016

	County Highway	Workers Compensation Self Insurance	Health Self Insurance	Liability Self Insurance	Total Internal Service Funds
OPERATING REVENUES					
Charges for services	\$ 3,723,293	\$ -	\$ 2,549,384	\$ -	\$ 6,272,677
Interdepartmental revenues	-	141,894	14,812,769	202,534	15,157,197
Miscellaneous revenues	18,990	-	-	87,039	106,029
Total operating revenues	<u>3,742,283</u>	<u>141,894</u>	<u>17,362,153</u>	<u>289,573</u>	<u>21,535,903</u>
OPERATING EXPENSES					
Construction and maintenance	6,769,303	-	-	-	6,769,303
General and administrative services	700,643	168,135	1,830,942	202,757	2,902,477
Post employment benefit	-	-	205,544	-	205,544
Claims	-	(26,241)	15,261,360	322,981	15,558,100
Depreciation	3,473,535	-	-	-	3,473,535
Total operating expenses	<u>10,943,481</u>	<u>141,894</u>	<u>17,297,846</u>	<u>525,738</u>	<u>28,908,959</u>
Operating income (loss)	<u>(7,201,198)</u>	<u>-</u>	<u>64,307</u>	<u>(236,165)</u>	<u>(7,373,056)</u>
NONOPERATING REVENUES					
Property taxes	3,160,421	-	-	-	3,160,421
Intergovernmental revenues	6,278,402	-	-	-	6,278,402
Investment earnings	-	-	11,578	6,535	18,113
Gain (Loss) on disposal of property and equipment	(1,616,311)	-	-	-	(1,616,311)
Total nonoperating revenues	<u>7,822,512</u>	<u>-</u>	<u>11,578</u>	<u>6,535</u>	<u>7,840,625</u>
Income (loss) before transfers and capital contributions	<u>621,314</u>	<u>-</u>	<u>75,885</u>	<u>(229,630)</u>	<u>467,569</u>
Transfers in	2,628,558	-	-	-	2,628,558
Transfers out	-	-	(449,067)	-	(449,067)
Capital contributions	912,385	-	-	-	912,385
CHANGE IN NET POSITION	<u>4,162,257</u>	<u>-</u>	<u>(373,182)</u>	<u>(229,630)</u>	<u>3,559,445</u>
NET POSITION, BEGINNING	<u>73,580,003</u>	<u>803,626</u>	<u>5,233,672</u>	<u>959,823</u>	<u>80,577,124</u>
NET POSITION, ENDING	<u>\$ 77,742,260</u>	<u>\$ 803,626</u>	<u>\$ 4,860,490</u>	<u>\$ 730,193</u>	<u>\$ 84,136,569</u>

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

Year Ended December 31, 2016

	County Highway	Workers Compensation Self Insurance	Health Self Insurance	Liability Self Insurance	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers and users	\$ 3,496,476	\$ -	\$ 2,549,384	\$ -	\$ 6,045,860
Receipts from interfund services provided	-	263,954	14,812,769	202,534	15,279,257
Other operating cash receipts	18,990	-	-	93,334	112,324
Payments to suppliers and providers	(1,997,839)	(263,038)	(16,830,500)	(261,211)	(19,352,588)
Payments to employees for salaries and benefits	(4,544,339)	-	-	-	(4,544,339)
Payments for interfund services used	(304,180)	-	-	-	(304,180)
Net cash provided by (used for) operating activities	<u>(3,330,892)</u>	<u>916</u>	<u>531,653</u>	<u>34,657</u>	<u>(2,763,666)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES					
Transfer to other funds	-	-	(449,067)	-	(449,067)
Transfer from other funds	29,062	-	-	-	29,062
Federal and state aid received	6,278,402	-	-	-	6,278,402
Receipts from property taxes	3,160,421	-	-	-	3,160,421
Net cash provided by (used for) non-capital financing activities	<u>9,467,885</u>	<u>-</u>	<u>(449,067)</u>	<u>-</u>	<u>9,018,818</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition and construction of capital assets	(4,220,923)	-	-	-	(4,220,923)
Transfers from other funds	2,599,496	-	-	-	2,599,496
Proceeds from sales of capital assets	74,522	-	-	-	74,522
Federal and state aid received	315,353	-	-	-	315,353
Net cash used for capital and related financing activities	<u>(1,231,552)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,231,552)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest on investments	-	-	11,578	6,535	18,113
Net cash provided by investing activities	<u>-</u>	<u>-</u>	<u>11,578</u>	<u>6,535</u>	<u>18,113</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	4,905,441	916	94,164	41,192	5,041,713
CASH AND CASH EQUIVALENTS, BEGINNING	<u>1,233,777</u>	<u>712,795</u>	<u>7,417,094</u>	<u>398,777</u>	<u>9,762,443</u>
CASH AND CASH EQUIVALENTS, ENDING	<u>\$ 6,139,218</u>	<u>\$ 713,711</u>	<u>\$ 7,511,258</u>	<u>\$ 439,969</u>	<u>\$ 14,804,156</u>

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

Year Ended December 31, 2016

	<u>County Highway</u>	<u>Workers Compensation Self Insurance</u>	<u>Health Self Insurance</u>	<u>Liability Self Insurance</u>	<u>Total Internal Service Funds</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED FOR) OPERATING ACTIVITIES					
Operating income (loss)	\$ (7,201,198)	\$ -	\$ 64,307	\$ (236,165)	\$ (7,373,056)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation expense	3,473,535	-	-	-	3,473,535
(Increase) Decrease receivables	(217,758)	98,732	317,784	6,295	205,053
(Increase) Decrease due from other funds	-	23,328	-	-	23,328
(Increase) Decrease inventories and prepayments	57,590	916	-	-	58,506
(Increase) Decrease other assets	(22,818)	-	-	-	(22,818)
(Increase) Decrease retention deposit	-	-	-	13,388	13,388
(Increase) Decrease pension related amounts	219,974	-	-	-	219,974
Increase (Decrease) claims payable	-	(122,060)	(12,519)	251,139	116,560
Increase (Decrease) accounts payable and other current liabilities	325,643	-	(43,463)	-	282,180
Increase (Decrease) due to other funds	31,962	-	-	-	31,962
Increase (Decrease) compensated absences	11,237	-	-	-	11,237
Increase (Decrease) other post employment benefit obligation	-	-	205,544	-	205,544
Increase (Decrease) unearned revenue	(9,059)	-	-	-	(9,059)
Total adjustments	<u>3,870,306</u>	<u>916</u>	<u>467,346</u>	<u>270,822</u>	<u>4,609,390</u>
NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES	<u>\$ (3,330,892)</u>	<u>\$ 916</u>	<u>\$ 531,653</u>	<u>\$ 34,657</u>	<u>\$ (2,763,666)</u>

NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:

County Highway acquired capital assets during 2016 through accounts payable. \$58,882 of capital asset purchases remained in the outstanding accounts payable balance at year-end. County Highway swapped a stretch of highway (which included bridges) with the State of Wisconsin in 2016. This resulted in additional capital assets and non-cash capital contributions of \$597,032 for the County Highway.

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AGENCY FUNDS

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

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

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

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

DECEMBER 31, 2016

	<u>Circuit Court</u>	<u>Inmate and Representative Payee</u>	<u>Metro Enforcement Group</u>	<u>Total Agency Funds</u>
ASSETS				
Cash and investments	\$ 2,877,272	\$ 38,538	\$ 145,636	\$ 3,061,446
Receivables	-	-	7,366	7,366
TOTAL ASSETS	<u>\$ 2,877,272</u>	<u>\$ 38,538</u>	<u>\$ 153,002</u>	<u>\$ 3,068,812</u>
 LIABILITIES				
Accounts payable and other current liabilities	<u>\$ 2,877,272</u>	<u>\$ 38,538</u>	<u>\$ 153,002</u>	<u>\$ 3,068,812</u>
TOTAL LIABILITIES	<u>\$ 2,877,272</u>	<u>\$ 38,538</u>	<u>\$ 153,002</u>	<u>\$ 3,068,812</u>

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

YEAR ENDED DECEMBER 31, 2016

	<u>Balance January 1, 2016</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2016</u>
<u>CIRCUIT COURT</u>				
ASSETS				
Cash and investments	\$ 1,200,241	\$ 6,806,585	\$ 5,129,554	\$ 2,877,272
Total Assets	<u>\$ 1,200,241</u>	<u>\$ 6,806,585</u>	<u>\$ 5,129,554</u>	<u>\$ 2,877,272</u>
LIABILITIES				
Accounts payable and other current liabilities	\$ 1,200,241	\$ 6,806,585	\$ 5,129,554	\$ 2,877,272
Total Liabilities	<u>\$ 1,200,241</u>	<u>\$ 6,806,585</u>	<u>\$ 5,129,554</u>	<u>\$ 2,877,272</u>
 <u>INMATE & REPRESENTATIVE PAYEE</u>				
ASSETS				
Cash and investments	\$ 30,940	\$ 374,870	\$ 367,272	\$ 38,538
Total Assets	<u>\$ 30,940</u>	<u>\$ 374,870</u>	<u>\$ 367,272</u>	<u>\$ 38,538</u>
LIABILITIES				
Accounts payable and other current liabilities	\$ 30,940	\$ 374,870	\$ 367,272	\$ 38,538
Total Liabilities	<u>\$ 30,940</u>	<u>\$ 374,870</u>	<u>\$ 367,272</u>	<u>\$ 38,538</u>
 <u>METRO ENFORCEMENT GROUP</u>				
ASSETS				
Cash and investments	\$ 129,842	\$ 137,184	\$ 121,390	\$ 145,636
Receivables	3,120	7,366	3,120	7,366
Total Assets	<u>\$ 132,962</u>	<u>\$ 144,550</u>	<u>\$ 124,510</u>	<u>\$ 153,002</u>
LIABILITIES				
Accounts payable and other current liabilities	\$ 132,962	144,550	124,510	\$ 153,002
Total Liabilities	<u>\$ 132,962</u>	<u>\$ 144,550</u>	<u>\$ 124,510</u>	<u>\$ 153,002</u>

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

YEAR ENDED DECEMBER 31, 2016

	<u>Balance January 1, 2016</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2016</u>
<u>TOTAL - ALL AGENCY FUNDS</u>				
ASSETS				
Cash and investments	\$ 1,361,023	\$ 7,318,639	\$ 5,618,216	\$ 3,061,446
Receivables	3,120	7,366	3,120	7,366
Total Assets	<u>\$ 1,364,143</u>	<u>\$ 7,326,005</u>	<u>\$ 5,621,336</u>	<u>\$ 3,068,812</u>
LIABILITIES				
Accounts payable and other current liabilities	<u>\$ 1,364,143</u>	<u>\$ 7,326,005</u>	<u>\$ 5,621,336</u>	<u>\$ 3,068,812</u>
Total Liabilities	<u>\$ 1,364,143</u>	<u>\$ 7,326,005</u>	<u>\$ 5,621,336</u>	<u>\$ 3,068,812</u>

STATISTICAL SECTION

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

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

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

LA CROSSE COUNTY, WISCONSIN

Net Position by Component

Last Ten Fiscal Years

(accrual basis of accounting)

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Governmental activities										
Net investment in capital assets	\$ 79,966,929	\$ 81,329,920	\$ 82,938,109	\$ 81,880,676	\$ 81,746,390	\$ 85,608,357	\$ 84,758,287	\$ 87,083,222	\$ 83,871,162	\$ 82,884,779
Restricted	1,240,465	1,904,852	1,478,558	1,824,691	7,453,460	5,332,845	12,315,884	5,286,345	14,500,096	8,373,753
Unrestricted	41,192,518	42,104,654	39,938,743	40,709,301	42,563,764	40,900,277	29,975,895	32,214,430	39,575,461	48,937,809
Total governmental activities net position	<u>\$ 122,399,912</u>	<u>\$ 125,339,426</u>	<u>\$ 124,355,410</u>	<u>\$ 124,414,668</u>	<u>\$ 131,763,614</u>	<u>\$ 131,841,479</u>	<u>\$ 127,050,066</u>	<u>\$ 124,583,997</u>	<u>\$ 137,946,719</u>	<u>\$ 140,196,341</u>
Business-type activities										
Net investment in capital assets	\$ 7,399,348	\$ 2,910,902	\$ 5,179,150	\$ 6,029,685	\$ 8,804,778	\$ 8,722,347	\$ 8,655,609	\$ 10,175,758	\$ 12,211,780	\$ 10,600,932
Restricted	2,534,136	-	-	-	-	-	-	-	1,713,201	-
Unrestricted	19,875,484	16,836,231	15,122,231	14,692,370	13,568,236	15,570,477	15,286,663	11,984,666	11,705,372	13,701,497
Total business-type activities net position	<u>\$ 29,808,968</u>	<u>\$ 19,747,133</u>	<u>\$ 20,301,381</u>	<u>\$ 20,722,055</u>	<u>\$ 22,373,014</u>	<u>\$ 24,292,824</u>	<u>\$ 23,942,272</u>	<u>\$ 22,160,424</u>	<u>\$ 25,630,353</u>	<u>\$ 24,302,429</u>
Primary government										
Net investment in capital assets	\$ 87,366,277	\$ 84,240,822	\$ 88,117,259	\$ 87,910,361	\$ 90,551,168	\$ 94,330,704	\$ 93,413,896	\$ 97,258,980	\$ 96,082,942	\$ 93,485,711
Restricted	3,774,601	1,904,852	1,478,558	1,824,691	7,453,460	5,332,845	12,315,884	5,286,345	16,213,297	8,373,753
Unrestricted	61,068,002	58,940,885	55,060,974	55,401,671	56,132,000	56,470,754	45,262,558	44,199,096	51,280,833	62,639,306
Total primary government net position	<u>\$ 152,208,880</u>	<u>\$ 145,086,559</u>	<u>\$ 144,656,791</u>	<u>\$ 145,136,723</u>	<u>\$ 154,136,628</u>	<u>\$ 156,134,303</u>	<u>\$ 150,992,338</u>	<u>\$ 146,744,421</u>	<u>\$ 163,577,072</u>	<u>\$ 164,498,770</u>

On October 1, 2008 the Care Management Organization (CMO), a business-type activity, discontinued operations as part of the County and began operations as a separate Long-Term Care District called Western Wisconsin Cares.

In 2009 Lakeview Health Center ceased being a fund of La Crosse County; the facility was leased out to Mississippi Valley Health Services.

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

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Expenses										
Governmental activities:										
General government	\$ 9,288,802	\$ 9,508,871	\$ 10,080,995	\$ 9,835,485	\$ 9,974,387	\$ 9,651,740	\$ 10,885,928	\$ 9,849,340	\$ 12,128,660	\$ 10,481,817
Public safety	15,365,669	15,179,852	15,739,262	16,642,463	17,186,169	16,669,785	18,032,416	17,914,983	18,439,173	19,025,286
Public works	7,228,936	9,192,194	9,805,916	9,557,992	9,723,839	10,449,803	10,816,398	9,886,390	11,043,214	12,502,920
Health and human services	35,278,979	35,659,714	38,007,144	39,559,603	39,496,164	41,763,281	44,556,751	45,248,349	49,003,479	53,200,997
Culture, recreation and education	2,827,180	2,818,309	3,002,079	2,996,240	3,047,468	2,928,389	3,305,864	3,078,594	3,177,994	3,293,508
Conservation and development	3,503,725	2,973,395	3,664,645	1,976,752	2,465,608	2,804,398	2,392,412	3,211,218	3,600,824	3,281,411
Interest on long-term debt	1,025,322	990,117	1,540,658	1,779,391	1,660,047	1,410,577	1,375,928	1,369,057	1,416,671	1,953,112
Total governmental activities expenses	74,518,613	76,322,452	81,840,699	82,347,926	83,553,682	85,677,973	91,365,697	90,557,931	98,810,015	103,739,051
Business-type activities:										
Hillview Health Care Center	13,060,387	13,179,941	13,982,261	14,483,899	15,438,076	15,642,746	16,346,777	16,423,463	16,803,148	16,971,628
Lakeview Nursing Home	11,385,682	11,526,615	7,303,223	-	-	-	-	-	-	-
Lakeview Nursing Home Facility	-	-	-	280,470	291,228	361,846	313,295	290,046	392,250	522,348
Solid Waste	8,072,543	16,841,489	7,988,004	10,034,829	9,513,211	8,855,268	11,361,672	11,913,288	11,472,378	12,028,325
Care Management Organization	47,725,774	39,526,902	-	-	-	-	-	-	-	-
Non-major enterprise funds	1,730,361	2,421,360	2,885,332	2,706,496	2,495,284	3,414,201	3,740,337	4,661,775	4,250,541	4,460,669
Total business-type activities expenses	81,974,747	83,496,307	32,158,820	27,505,694	27,737,799	28,274,061	31,762,081	33,288,572	32,918,317	33,982,970
Total primary government expenses	\$ 156,493,360	\$ 159,818,759	\$ 113,999,519	\$ 109,853,620	\$ 111,291,481	\$ 113,952,034	\$ 123,127,778	\$ 123,846,503	\$ 131,728,332	\$ 137,722,021
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 2,376,989	\$ 2,372,526	\$ 2,426,434	\$ 2,755,922	\$ 2,572,829	\$ 2,687,474	\$ 3,291,819	\$ 1,995,715	\$ 1,932,236	\$ 2,051,535
Public safety	712,807	809,763	809,005	779,273	1,191,039	1,252,120	1,074,982	960,097	1,326,215	1,141,971
Public works	3,956,423	4,327,620	3,581,374	3,428,881	4,739,044	3,548,058	3,791,226	3,478,998	3,571,144	3,742,283
Health and human services	4,236,640	3,875,644	3,867,646	4,270,618	3,974,552	3,966,892	3,918,816	2,899,079	2,844,188	5,056,124
Culture, recreation and education	1,186,632	981,254	533,659	380,857	554,089	442,700	540,203	565,323	648,918	700,685
Conservation and development	425,668	459,384	472,592	453,703	471,519	577,834	478,667	750,254	934,738	572,793
Operating grants and contributions	23,678,755	23,415,990	25,319,388	24,898,042	31,121,706	27,916,727	27,572,884	33,011,418	36,938,214	41,970,637
Capital grants and contributions	26,480	435,810	120,312	105,669	-	-	599,026	526,350	926,473	912,385
Total governmental activities program revenues	36,600,394	36,677,991	37,130,410	37,072,965	44,624,778	40,391,805	41,267,623	44,187,234	49,122,126	56,148,413
Business-type activities:										
Charges for services:										
Hillview Health Care Center	12,982,346	14,346,737	14,602,447	14,742,687	14,443,750	14,753,016	14,471,625	15,256,809	14,686,798	13,495,010
Lakeview Health Center	9,255,959	10,104,700	4,535,435	-	-	-	-	-	-	-
Lakeview Nursing Home Facility	-	-	-	280,470	291,228	300,746	299,923	290,123	280,349	339,414
Solid Waste	9,681,500	9,524,132	8,783,033	9,316,220	10,320,046	10,006,216	11,343,402	10,520,812	11,827,358	12,522,992
Care Management Organization	50,495,558	37,430,082	-	-	-	-	-	-	-	-
Non-major enterprise funds	1,423,819	2,338,125	2,830,201	2,800,787	2,543,992	3,496,305	3,847,596	3,990,813	4,233,128	4,383,355
Operating grants and contributions	267,556	250,703	188,230	-	1,215,249	1,451,128	1,216,899	1,281,998	1,738,358	1,659,439
Capital grants and contributions	-	-	-	110,070	5,873	-	-	-	-	69,820
Total business-type activities program revenues	84,106,738	73,994,479	30,939,346	27,250,234	28,820,138	30,007,411	31,179,445	31,340,555	32,765,991	32,470,030
Total primary government program revenues	\$ 120,707,132	\$ 110,672,470	\$ 68,069,756	\$ 64,323,199	\$ 73,444,916	\$ 70,399,216	\$ 72,447,068	\$ 75,527,789	\$ 81,888,117	\$ 88,618,443
Net (Expense)/Revenue										
Governmental activities	\$ (37,918,219)	\$ (39,644,461)	\$ (44,710,289)	\$ (45,274,961)	\$ (38,928,904)	\$ (45,286,168)	\$ (50,098,074)	\$ (46,370,697)	\$ (49,687,889)	\$ (47,590,638)
Business-type activities	2,131,991	(9,501,828)	(1,219,474)	(255,460)	1,082,339	1,733,350	(582,636)	(1,948,017)	(152,326)	(1,512,940)
Total primary government net expense	\$ (35,786,228)	\$ (49,146,289)	\$ (45,929,763)	\$ (45,530,421)	\$ (37,846,565)	\$ (43,552,818)	\$ (50,680,710)	\$ (48,318,714)	\$ (49,840,215)	\$ (49,103,578)

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

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Revenues and other changes in Net Position										
Governmental activities:										
Taxes										
Property taxes	\$ 23,491,060	\$ 24,618,243	\$ 26,182,339	\$ 28,439,025	\$ 29,304,986	\$ 29,306,432	\$ 29,724,209	\$ 30,830,842	\$ 31,445,155	\$ 32,560,874
Sales taxes	9,705,931	9,804,497	9,272,408	9,749,517	10,201,912	10,292,560	10,561,246	11,423,778	11,814,918	12,044,352
Other taxes	5,614	17,357	7,277	8,912	6,522	5,780	28,541	7,382	20,691	14,473
Unrestricted grants and contributions	5,164,120	5,097,816	5,347,871	5,278,079	5,218,824	4,202,354	4,220,936	4,237,750	4,256,166	4,259,677
Investment earnings and earnings on delinquent taxes	3,824,033	2,376,938	2,381,590	1,750,332	1,423,356	1,463,930	871,715	1,290,588	2,358,456	723,893
Gain on disposal of capital assets	376,428	669,629	-	-	-	-	-	614,288	737,767	210,474
Transfers	60,218	(505)	534,788	108,354	122,250	92,977	(99,986)	-	15,700	26,517
Total governmental activities	42,627,404	42,583,975	43,726,273	45,334,219	46,277,850	45,364,033	45,306,661	48,404,628	50,648,853	49,840,260
Business-type activities:										
Property taxes	2,428,764	2,279,648	2,030,679	507,007	181,593	182,913	115,000	115,577	131,700	116,100
Interest income	1,968,906	1,205,726	277,831	277,481	215,054	96,524	17,098	50,592	34,911	94,855
Gains (loss) on disposals of capital assets	689	(313)	-	-	294,223	-	-	-	31,138	578
Transfers to other governmental entity	-	(4,045,573)	-	-	-	-	-	-	-	-
Transfers	(60,218)	505	(534,788)	(108,354)	(122,250)	(92,977)	99,986	-	(15,700)	(26,517)
Total business-type activities	4,338,141	(560,007)	1,773,722	676,134	568,620	186,460	232,084	166,169	182,049	185,016
Total primary government	\$ 46,965,545	\$ 42,023,968	\$ 45,499,995	\$ 46,010,353	\$ 46,846,470	\$ 45,550,493	\$ 45,538,745	\$ 48,570,797	\$ 50,830,902	\$ 50,025,276
Change in Net Position										
Governmental activities	\$ 4,709,185	\$ 2,939,514	\$ (984,016)	\$ 59,258	\$ 7,348,946	\$ 77,865	\$ (4,791,413)	\$ 2,033,931	\$ 960,964	\$ 2,249,622
Business-type activities	6,470,132	(10,061,835)	554,248	420,674	1,650,959	1,919,810	(350,552)	(1,781,848)	29,723	(1,327,924)
Total primary government	\$ 11,179,317	\$ (7,122,321)	\$ (429,768)	\$ 479,932	\$ 8,999,905	\$ 1,997,675	\$ (5,141,965)	\$ 252,083	\$ 990,687	\$ 921,698

On October 1, 2008 the Care Management Organization (CMO), a business-type activity, discontinued operations as part of the County and began operations as a separate Long-Term Care District called Western Wisconsin Cares.

In 2009 Lakeview Health Center ceased being a fund of La Crosse County; the facility was leased out to Mississippi Valley Health Services.

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

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Fund										
Reserved	\$ 6,975,806	\$ 8,421,036	\$ 7,893,865	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	21,008,551	17,888,306	17,975,983	-	-	-	-	-	-	-
Nonspendable	-	-	-	4,249,241	4,996,385	4,910,575	5,784,142	5,813,469	5,376,552	4,092,826
Restricted	-	-	-	2,465,632	3,018,186	3,355,024	4,134,711	1,209,450	712,343	587,052
Committed	-	-	-	2,562,774	1,793,893	1,479,522	1,218,341	1,226,997	1,931,287	1,953,888
Assigned	-	-	-	2,654,234	2,424,319	2,820,609	2,190,407	1,776,546	4,151,308	6,162,676
Unassigned	-	-	-	13,870,905	14,120,359	14,722,638	13,569,192	18,010,105	19,079,125	19,535,110
Total general fund	<u>\$ 27,984,357</u>	<u>\$ 26,309,342</u>	<u>\$ 25,869,848</u>	<u>\$ 25,802,786</u>	<u>\$ 26,353,142</u>	<u>\$ 27,288,368</u>	<u>\$ 26,896,793</u>	<u>\$ 28,036,567</u>	<u>\$ 31,250,615</u>	<u>\$ 32,331,552</u>
All other Governmental Funds										
Reserved	\$ 3,112,483	\$ 3,692,910	\$ 6,356,770	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:										
Special revenue and capital projects fund	11,972,267	13,705,083	10,760,406	-	-	-	-	-	-	-
Nonspendable	-	-	-	6,281	10,297	13,430	11,473	11,922	68,138	125,512
Restricted	-	-	-	13,299,141	5,574,947	3,039,343	3,636,198	3,763,354	8,182,952	18,561,709
Committed	-	-	-	1,263,432	574,910	574,910	574,910	574,910	-	-
Assigned	-	-	-	8,087,847	9,274,083	8,842,917	7,326,174	6,474,822	4,818,074	4,711,576
Total all other governmental funds	<u>\$ 15,084,750</u>	<u>\$ 17,397,993</u>	<u>\$ 17,117,176</u>	<u>\$ 22,656,701</u>	<u>\$ 15,434,237</u>	<u>\$ 12,470,600</u>	<u>\$ 11,548,755</u>	<u>\$ 10,825,008</u>	<u>\$ 13,069,164</u>	<u>\$ 23,398,797</u>

Note: 2007 through 2009 have not been converted to GASB 54 terminology.

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

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Revenues										
Taxes	\$ 30,906,909	\$ 32,197,864	\$ 32,569,310	\$ 36,456,786	\$ 37,858,335	\$ 38,244,356	\$ 38,425,535	\$ 40,330,130	\$ 41,295,362	\$ 42,319,874
Intergovernmental revenues	27,477,749	27,580,006	28,789,122	28,917,509	34,576,650	29,986,312	30,195,013	35,142,848	40,153,070	39,951,912
Interdepartmental revenues	831,969	783,258	538,098	544,181	542,618	525,956	536,443	1,160	2,289	-
Licenses and permits	875,740	928,506	990,102	1,012,137	1,051,839	1,043,874	1,821,883	1,309,134	912,751	950,092
Fines, forfeits and penalties	471,981	445,830	449,981	451,376	418,465	425,593	387,206	395,808	374,901	357,711
Public charges for services	5,262,563	5,459,218	5,770,802	6,252,009	6,143,915	6,089,808	5,783,557	4,857,588	5,343,875	4,707,407
Intergovernmental charges for services	1,153,802	1,245,596	994,475	1,088,445	1,210,939	1,325,834	1,336,882	1,486,690	1,595,980	3,537,505
Miscellaneous revenues	3,911,774	2,459,045	2,480,392	1,476,894	1,504,079	2,001,333	954,559	1,626,198	1,106,808	1,985,470
Total revenues	70,892,487	71,099,323	72,582,282	76,199,337	83,306,840	79,643,066	79,441,078	85,149,556	90,785,036	93,809,971
Expenditures										
General government	9,762,737	10,161,273	10,458,897	10,769,516	10,909,942	10,941,712	11,133,385	11,235,079	12,349,685	10,780,323
Public safety	13,628,286	14,281,796	14,876,428	15,611,075	15,781,813	15,302,543	15,811,438	16,332,344	16,536,275	16,637,560
Public works	52,833	110,243	102,410	45,682	35,928	29,350	6,171	41,436	45,895	36,901
Health and human services	34,623,293	35,963,872	37,760,401	39,723,601	39,234,822	41,491,650	42,744,172	44,969,985	48,921,985	51,472,233
Conservation and development	3,717,343	2,827,926	3,793,243	2,985,164	2,969,604	2,918,195	3,066,179	3,033,119	3,068,702	3,084,688
Culture, recreation and education	2,794,255	2,791,918	2,937,251	2,437,518	6,931,787	2,698,132	2,235,775	3,714,552	5,181,666	4,028,249
Miscellaneous	35,008	65,086	121,297	100,283	86,465	79,822	100,714	113,370	74,720	130,075
Debt service:										
Principal	2,007,572	2,114,387	3,086,502	2,181,826	11,009,495	6,892,209	3,734,616	4,205,079	3,636,729	9,273,161
Interest and other charges	1,020,516	1,074,159	1,215,781	1,584,412	1,937,052	1,466,968	1,365,851	1,388,314	1,336,923	1,857,974
Debt issue costs	22,004	42,382	201,446	76,216	26,760	28,589	36,300	35,131	75,599	328,332
Capital outlay	2,641,569	4,958,491	18,695,696	9,956,167	1,236,266	837,727	1,021,664	1,434,599	8,903,826	15,913,401
Total expenditures	70,305,416	74,391,533	93,249,352	85,471,460	90,159,934	82,686,897	81,256,265	86,503,008	100,132,005	113,542,897
Excess (deficiency) of revenues over expenditures	587,071	(3,292,210)	(20,667,070)	(9,272,123)	(6,853,094)	(3,043,831)	(1,815,187)	(1,353,452)	(9,346,969)	(19,732,926)
Other financing sources (uses)										
Long-term debt issued	555,000	4,260,898	19,500,000	8,115,000	1,640,000	2,150,000	5,245,000	3,835,000	13,665,000	13,460,000
Refunding note issued	-	6,984,112	-	-	-	-	-	-	-	-
Payment on refunded note	-	(6,910,276)	-	-	-	-	-	-	-	-
Bond premium	-	-	612,706	80,415	-	71,560	64,373	90,720	1,103,096	1,386,618
Capital lease	31,777	41,607	-	-	-	-	-	-	-	-
Sale of capital assets	282,638	731,249	24,369	112,912	58,824	57,937	33,144	660,404	2,009,878	367,012
Refunding bonds issued	-	-	-	8,050,000	-	-	-	-	-	17,965,000
Transfers in	761,716	380,116	843,799	954,512	1,100,363	1,989,379	1,127,834	736,966	674,596	821,923
Transfers out	(1,862,613)	(1,557,268)	(1,034,115)	(2,568,253)	(2,618,201)	(3,253,456)	(5,968,584)	(3,553,611)	(2,647,397)	(3,059,035)
Total other financing sources (uses)	(231,482)	3,930,438	19,946,759	14,744,586	180,986	1,015,420	501,767	1,769,479	14,805,173	30,941,518
Net change in fund balances	\$ 355,589	\$ 638,228	\$ (720,311)	\$ 5,472,463	\$ (6,672,108)	\$ (2,028,411)	\$ (1,313,420)	\$ 416,027	\$ 5,458,204	\$ 11,208,592
*Debt service as a percentage of noncapital expenditures	4.45%	4.58%	5.77%	5.00%	14.62%	10.25%	6.34%	6.55%	5.01%	11.39%

*Note: in this calculation, debt service expenditures include principal and interest and other charges. The percentages for fiscal years 2007-2015 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)					Personal Property	Less: Tax Incremental Districts (TID)	Total (b)	General County Tax Rate (c)
	Residential	Commercial	Manufacturing	Other					
2007	\$ 4,999,581,200	\$ 1,938,017,200	\$ 149,057,100	\$ 291,318,600	\$ 264,811,100	\$ 164,440,300	\$ 7,478,344,900	\$ 3.70	
2008	5,107,716,100	1,935,560,200	162,690,500	291,524,600	282,031,900	204,568,200	7,574,955,100	3.60	
2009	5,227,708,400	2,005,229,400	161,900,300	293,347,600	290,085,300	227,334,400	7,750,936,600	3.73	
2010	5,201,512,100	1,979,243,300	163,068,500	297,200,100	294,431,900	253,641,400	7,681,814,500	3.74	
2011	5,194,328,600	1,943,871,400	163,767,400	281,277,000	295,812,700	249,041,400	7,630,015,700	3.84	
2012	5,234,270,000	2,006,764,000	163,133,200	263,097,200	310,165,300	266,666,900	7,710,762,800	3.87	
2013	5,268,403,600	2,072,499,200	167,168,100	269,370,800	286,299,000	253,974,400	7,809,766,300	3.96	
2014	5,537,725,600	2,128,172,900	161,611,000	280,488,200	320,640,100	314,406,800	8,114,231,000	3.89	
2015	5,708,194,000	2,205,567,400	182,614,300	286,133,300	335,414,400	309,656,100	8,408,267,300	3.88	
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	

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									
		2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
La Crosse County:											
Operating Levy	100.00%	\$ 2.92	\$ 3.15	\$ 3.08	\$ 3.10	\$ 3.13	\$ 3.14	\$ 3.19	\$ 3.11	\$ 3.05	\$ 3.01
Library & WRLS	100.00%	0.20	0.22	0.22	0.22	0.22	0.22	0.22	0.21	0.21	0.22
Debt Service	100.00%	0.48	0.36	0.44	0.52	0.52	0.52	0.55	0.57	0.62	0.66
Total Direct County Tax Rate		3.60	3.73	3.74	3.84	3.87	3.87	3.96	3.89	3.88	3.89
City:											
La Crosse	100.00%	26.54	26.92	27.85	28.57	29.88	28.38	28.36	29.59	27.82	27.29
Onalaska	100.00%	19.54	19.35	19.78	19.95	21.28	20.55	20.86	21.44	20.94	20.77
Villages:											
Bangor	100.00%	20.13	20.00	20.27	21.32	22.30	21.67	21.68	22.00	20.74	20.34
Holmen	100.00%	19.90	19.95	19.89	20.60	21.96	19.63	19.96	21.23	19.85	19.44
Rockland	100.00%	19.10	18.83	18.86	19.64	20.63	19.47	20.10	20.20	19.01	18.62
West Salem	100.00%	19.03	17.90	18.47	18.59	19.55	18.19	18.27	19.36	18.30	17.92
Towns:											
Bangor	100.00%	17.95	17.53	17.67	18.13	19.22	20.06	18.94	19.17	18.17	17.74
Barre	100.00%	16.48	15.41	15.81	16.15	17.05	17.14	15.73	16.62	15.63	15.40
Burns	100.00%	18.03	17.81	17.81	18.21	19.40	19.93	18.83	18.86	17.77	17.38
Campbell	100.00%	19.32	19.56	19.92	20.62	21.79	21.96	20.02	21.14	19.67	19.24
Farmington	100.00%	16.18	16.15	16.46	17.13	17.74	18.62	17.04	18.17	17.14	17.19
Greenfield	100.00%	17.22	16.63	17.12	18.28	19.20	19.82	18.10	19.42	18.50	18.27
Hamilton	100.00%	17.70	16.42	16.77	17.22	18.16	18.21	16.82	17.67	16.63	16.56
Holland	100.00%	17.68	17.75	17.84	18.41	19.49	18.96	17.38	18.07	16.87	16.72
Medary	100.00%	16.06	16.06	16.40	17.05	18.16	18.31	16.67	17.70	16.56	16.53
Onalaska	100.00%	17.25	17.42	17.49	18.00	19.07	18.74	17.23	17.86	16.81	16.50
Shelby	100.00%	19.61	19.77	20.24	20.86	22.16	22.17	20.39	21.26	19.77	19.43
Washington	100.00%	18.03	17.97	18.09	18.78	19.72	19.92	18.60	19.96	18.38	17.71
School Districts:											
Holmen	100.00%	10.55	10.46	10.97	11.84	11.23	11.40	11.61	11.35	11.23	11.20
Onalaska	100.00%	7.64	7.60	7.92	8.86	9.31	9.60	9.69	10.32	10.55	9.89
West Salem	100.00%	8.43	8.73	8.98	9.70	9.67	9.76	10.20	10.21	10.21	9.42
La Crosse	98.58%	10.48	10.66	11.32	12.26	12.18	12.13	12.89	12.42	12.37	11.91
Bangor	95.39%	9.68	9.64	10.08	10.99	11.36	11.99	11.62	11.59	11.47	10.85
Melrose-Mindoro	44.92%	8.48	8.65	9.26	9.61	10.46	10.46	10.79	10.79	10.79	13.74
Cashton	6.36%	9.09	8.78	9.62	10.59	10.49	10.77	12.25	10.94	10.12	9.56
Westby	3.99%	8.94	9.22	10.14	10.58	10.49	10.47	10.86	10.67	10.45	10.21
Technical College:											
Western	46.73%	1.92	1.93	1.99	2.05	2.09	2.13	2.50	1.61	1.58	1.59

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

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

Taxpayer	2016			2007		
	Equalized Value	Rank	Percentage of Total Equalized Value	Equalized Value	Rank	Percentage of Total Equalized Value
Gundersen Health System	\$ 201,535,630	1	2.23%	\$ 145,352,770	1	1.90%
Kwik Trip	104,112,150	2	1.15%	44,874,108	3	0.59%
Crown American - Valley View Mall	67,642,400	3	0.75%	50,855,300	2	0.67%
United Healthcare	60,651,660	4	0.67%	-	N/A	0.00%
Mayo Clinic Health System (Franciscan Skemp)	51,351,060	5	0.57%	35,495,298	6	0.46%
Trane Company (Ingersoll-Rand)	45,874,950	6	0.51%	39,293,390	5	0.51%
Three Sixty Real Estate	45,047,490	7	0.50%	-	N/A	0.00%
Walmart/Sam's Club	38,135,290	8	0.42%	43,297,428	4	0.57%
JF Brennan Co Inc	36,631,810	9	0.41%	-	N/A	0.00%
Menards	25,165,760	10	0.28%	32,039,884	7	0.42%
Ace Hardware	-	N/A	0.00%	18,401,555	8	0.24%
Commercial Development Co	-	N/A	0.00%	16,038,500	9	0.21%
Riverside Center LLC	-	N/A	0.00%	14,939,500	10	0.20%
Total	\$ 676,148,200		7.48%	\$ 440,587,733		5.76%
Total County Equalized Value	\$ 9,044,241,400			\$ 7,642,785,200		

Source: La Crosse County Treasurer's Office

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

Settlement Year	Collected within the Fiscal Year of the Levy			Total Collections to Date		
	Total Tax Roll	Amount	Percentage of Levy	Collections in Subsequent Years	Amount	Percentage of Levy
2007	\$ 158,526,158	\$ 157,281,330	99.21%	\$ 1,239,106	\$ 158,520,436	100.00%
2008	170,095,843	168,619,678	99.13%	1,471,918	170,091,596	100.00%
2009	177,427,256	175,574,421	98.96%	1,840,523	177,414,944	99.99%
2010	185,838,113	183,943,972	98.98%	1,849,831	185,793,803	99.98%
2011	194,889,948	192,624,575	98.84%	2,156,054	194,780,629	99.94%
2012	194,697,016	193,072,387	99.17%	1,480,235	194,552,622	99.93%
2013	198,295,893	196,698,428	99.19%	1,401,186	198,099,614	99.90%
2014	208,260,067	206,909,298	99.35%	972,038	207,881,336	99.82%
2015	208,496,752	207,480,172	99.51%	505,516	207,985,688	99.75%
2016	211,710,969	210,623,205	99.49%	N/A	210,623,205	99.49%

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

Governmental Activities						Business-type Activities					
Fiscal Year	General	Wisconsin	Gap	Federal S/B	Capital	General	Revenue	Bond	Total Primary	Percentage of	
	Obligation and Refunding Bonds	State Trust Fund Loan	Financing-Business Fund Loan							Loan	Leases
2007	\$ 15,710,149	\$ 4,483,591	\$ 70,000	\$ -	\$ 41,203	\$ 27,154,851	\$ -	\$ -	\$ 47,459,794	1.25%	\$ 424.54
2008	13,989,112	8,476,969	50,000	-	51,936	25,940,888	-	-	48,508,905	1.19%	430.20
2009	31,345,973	8,194,788	-	-	6,324	24,664,597	-	-	64,211,682	1.59%	566.65
2010	39,304,493	14,246,241	-	-	3,383	25,754,934	-	-	79,309,051	1.84%	691.82
2011	37,819,044	6,304,350	-	-	534	24,239,689	-	-	68,363,617	1.57%	594.89
2012	33,321,130	6,070,221	-	-	-	22,528,024	-	-	61,919,375	1.31%	535.74
2013	35,064,218	5,824,778	-	-	-	20,925,248	-	-	61,814,244	1.27%	533.21
2014	34,956,666	5,568,290	-	-	-	19,251,890	-	-	59,776,846	1.20%	512.05
2015	46,280,333	5,300,261	-	-	-	10,236,677	5,475,000	17,255,000	84,547,271	1.61%	722.29
2016	74,910,253	-	-	-	-	1,777,242	13,295,000	17,255,000	107,237,495	2.04%	908.50

Note: (a) 2016 percentages calculated using 2015 personal income data, which is the most recent available.

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

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

Year Ending December 31	General Obligation Bonds and Loans	Less: Amount Available	Net General Bonded Debt	Equalized Value	Percent of Debt to Equalized Valuation	Population	Debt Per Capita
2007	\$ 47,418,591	\$ 680,569	\$ 46,738,022	\$ 7,642,785,200	0.61%	111,791	\$ 418.08
2008	48,456,969	1,942,928	46,514,041	7,779,523,300	0.60%	112,758	412.51
2009	64,205,358	1,630,742	62,574,616	7,978,271,000	0.78%	113,318	552.20
2010	79,305,668	10,208,101	69,097,567	7,935,455,900	0.87%	114,638	602.75
2011	68,363,083	2,212,925	66,150,158	7,879,057,100	0.84%	114,919	575.62
2012	61,919,375	415,946	61,503,429	7,977,429,700	0.77%	115,577	532.14
2013	61,814,244	675,656	61,138,588	8,063,740,700	0.76%	115,928	527.38
2014	59,776,846	-	59,776,846	8,428,637,800	0.71%	116,740	512.05
2015	61,817,271	833,758 *	60,983,513	8,717,923,400	0.70%	117,054	520.99
2016	76,687,495	14,203,769 *	62,483,726	9,044,241,400	0.69%	118,038	529.35

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

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

LA CROSSE COUNTY, WISCONSIN
Ratios of Net General Bonded Debt to Equalized Valuation and Debt Per Capita
As of December 31, 2016

Governmental Unit	Outstanding Debt	% of Debt Within County (a)	Amount of Debt Within County
DIRECT DEBT			
La Crosse County	\$ 74,910,253	100.00%	\$ 74,910,253
			\$ 74,910,253
TOTAL DIRECT DEBT			
OVERLAPPING DEBT			
Cities			
La Crosse	63,473,203	100.00%	63,473,203
Onalaska	42,061,888	100.00%	42,061,888
Total All Cities			105,535,091
Villages			
Bangor	217,617	100.00%	217,617
Holmen	17,801,219	100.00%	17,801,219
Rockland	828,396	100.00%	828,396
West Salem	1,468	100.00%	1,468
Total All Villages			18,848,700
Towns			
Bangor	34,373	100.00%	34,373
Barre	31,255	100.00%	31,255
Burns	-	100.00%	-
Campbell	765,287	100.00%	765,287
Farmington	403,560	100.00%	403,560
Greenfield	634,484	100.00%	634,484
Hamilton	-	100.00%	-
Holland	105,843	100.00%	105,843
Medary	-	100.00%	-
Onalaska	619,821	100.00%	619,821
Shelby	711,210	100.00%	711,210
Washington	-	100.00%	-
Total All Towns			3,305,833
School Districts			
Holmen	16,938,000	100.00%	16,938,000
Onalaska	24,110,000	100.00%	24,110,000
West Salem	15,174,484	100.00%	15,174,484
La Crosse	25,885,000	98.67%	25,540,730
Bangor	4,295,000	95.04%	4,081,968
Melrose-Mindoro	7,955,000	45.25%	3,599,638
Cashton	11,690,000	6.30%	736,470
Westby	12,660,279	3.76%	476,026
Total All School Districts			90,657,315

LA CROSSE COUNTY, WISCONSIN
Ratios of Net General Bonded Debt to Equalized Valuation and Debt Per Capita (Continued)
As of December 31, 2016

Governmental Unit	Outstanding Debt	% of Debt Within County (a)	Amount of Debt Within County
Sanitary Districts			
Shelby #2	\$ -	100.00%	\$ -
Mindoro #1	680,688	100.00%	680,688
St. Joseph # 1	671,351	100.00%	671,351
			<u>\$ 1,352,039</u>
Technical College Districts			
Western	132,872,341	45.87%	\$ 60,948,543
Total Technical College Districts			<u>\$ 60,948,543</u>
TOTAL OVERLAPPING DEBT			<u>\$ 280,647,521</u>
TOTAL DIRECT AND OVERLAPPING DEBT			<u>\$ 355,557,774</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, 2016

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Debt limit	\$ 382,139,260	\$ 388,976,165	\$ 398,913,550	\$ 396,772,795	\$ 393,952,855	\$ 398,871,485	\$ 403,187,035	\$ 421,431,890	\$ 435,896,170	\$ 452,212,070
Total net debt applicable to limit	46,738,022	46,514,041	62,009,046	68,508,139	65,095,670	60,659,912	60,284,682	59,027,183	59,001,572	59,171,162
Legal debt margin	<u>\$ 335,401,238</u>	<u>\$ 342,462,124</u>	<u>\$ 336,904,504</u>	<u>\$ 328,264,656</u>	<u>\$ 328,857,185</u>	<u>\$ 338,211,573</u>	<u>\$ 342,902,353</u>	<u>\$ 362,404,707</u>	<u>\$ 376,894,598</u>	<u>\$ 393,040,908</u>
Total net debt applicable to the limit as a percentage of debt limit	12.2%	12.0%	15.5%	17.3%	16.5%	15.2%	15.0%	14.0%	13.5%	13.1%

Legal Debt Margin Calculation for Fiscal Year 2016

Equalized value	<u>\$ 9,044,241,400</u>
Debt Limit (5% of equalized value)	
Debt applicable to limit:	<u>\$ 452,212,070</u>
Outstanding general obligation debt	74,010,000
Less: Amount available in debt service fund	<u>(14,838,838)</u>
Total net debt applicable to limit	<u>59,171,162</u>
Legal debt margin	<u>\$ 393,040,908</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, 2016

<u>Fiscal Year</u>	<u>Revenue Loans</u>			<u>Debt Service</u>			<u>Coverage</u>
	<u>Direct Operating Revenues</u>	<u>Direct Operating Expenses (2)</u>	<u>Net Available Revenue</u>	<u>Principal</u>	<u>Interest</u>		
2015	\$ 11,827,358	\$ 9,495,694	\$ 2,331,664	\$ -	(1) \$ -	(1)	-
2016	12,522,992	10,366,986	2,156,006	-	(1)	-	(1)

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

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

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

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
2007	111,791	\$ 3,785,949	\$ 33,864	16,020	2,432	4.1%
2008	112,758	4,078,902	36,173	15,977	2,368	4.2%
2009	113,318	4,042,179	35,451	16,022	2,345	6.8%
2010	114,638	4,309,635	37,517	16,098	2,339	6.8%
2011	114,919	4,368,103	37,796	16,069	2,255	6.1%
2012	115,577	4,718,323	40,514	15,966	2,331	5.5%
2013	115,928	4,864,742	41,681	16,152	2,238	5.3%
2014	116,740	4,993,499	42,314	16,234	2,201	4.4%
2015	117,054	5,267,128	44,557	16,280	2,201	3.9%
2016	118,038	(g)	(g)	(g)	2,129	3.8%

(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	2016			2007		
		Approximate Employment	% of Total County Employment	Rank	Approximate Employment	Rank	Rank
Gundersen Lutheran Medical Center / Gundersen Clinic	Medical clinics/hospital	6,663 #	9.99%	1	5,000	8.08%	1
Mayo Clinic Health System (Franciscan Skemp Healthcare)	Medical clinics/hospital	2,688	4.03%	2	2,350	3.80%	2
Kwik Trip (Corporate Office)	Convenience stores	1,920	2.88%	3	-	0.00%	N/A
The Trane Company (Corporate Office)	Air conditioning/heating equipment	1,725	2.59%	4	2,250	3.63%	3
University of Wisconsin - La Crosse	Education	1,400	2.10%	5	1,000	1.62%	10
La Crosse County	County government	1,395 *	2.09%	6	1,384 *	2.24%	7
La Crosse School District	Education	980 *	1.47%	7	1,060	1.71%	9
Optum Health	Health services	865 ^	1.30%	8	-	0.00%	N/A
Century Link	Telephone utility	780	1.17%	9	-	0.00%	N/A
WalMart	Retail	750	1.12%	10	-	0.00%	N/A
Festival Foods (La Crosse and Onalaska)	Retail Grocery	0 *~	0.00%	N/A	1,950	3.15%	4
City of La Crosse	City government Decorative plastic & automotive parts	-	-	N/A	1,500 *	2.42%	5
Northern Engraving	Education	-	-	N/A	1,500	2.42%	6
Western Technical College	Education	-	-	N/A	1,094 *	1.77%	8
Total		19,166	28.72%		19,088	30.84%	

Source: Springsted

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

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

<u>Function/Program</u>	Full-time Equivalent Employees as of December 31									
	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
General government	133	137	136	137	134	142	138	134	142	150
Public safety	154	155	157	162	156	156	155	158	158	157
Public works	69	66	68	70	68	70	68	71	73	71
Nursing Homes	387	411	432	416	416	413	395	383	357	329
Health and human services	389	289	290	294	281	283	296	308	316	319
Conservation and development	22	22	21	21	21	20	21	21	20	20
Culture, recreation and education	39	38	40	39	40	39	38	38	35	34
Total	1,193	1,118	1,144	1,139	1,116	1,123	1,111	1,113	1,101	1,080

Source: County of La Crosse Employee Count Report

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

Function/Program	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Clerk of Courts:										
Criminal Felonies	779	805	751	694	701	828	852	821	876	972
Criminal Misdemeanors	1,921	1,768	2,020	2,173	1,843	2,145	2,007	1,631	1,699	1,710
Criminal Traffic	902	892	927	657	372	412	469	429	447	403
Small Claims	2,178	3,358	3,503	2,824	2,769	2,670	2,433	2,546	2,220	2,374
Traffic Citations	3,301	3,649	4,111	5,642	5,079	5,577	5,271	5,744	5,428	5,643
Register of Deeds:										
Documents recorded	27,221	22,594	27,275	24,657	21,369	25,243	21,204	16,098	18,343	19,246
Medical Examiner:										
Cremation Permits Issued	447	435	539	544	626	646	747	796	815	851
Certification Fees	248	277	270	295	283	302	236	234	231	241
County Clerk:										
Number of marriage licenses	760	759	716	694	693	700	678	725	715	710
Number of Domestic Partners licenses	0	0	33	10	8	9	5	2	0	1
Library:										
Number of branches	5	5	5	5	5	5	5	5	5	5
Facilities Department:										
Campground sites at Goose Island	400	400	400	400	400	400	400	400	400	400
Campground sites at Vets Park	119	119	120	120	120	120	120	120	120	230
Mediation & Family Court Services:										
Mediation Cases	251	259	242	211	212	242	233	258	252	275
Emergency Services:										
Emergency calls	28,444	28,830	27,994	29,131	29,992	27,953	28,063	27,787	29,375	30,267
Non-emergency calls	323,352	318,653	300,439	266,160	260,299	249,290	240,909	248,200	216,401	214,163
Sheriff's Department:										
Female Jail Capacity	39	39	39	39	0 ∆	0	0	0	0	0
Secure Jail Capacity	172	172	172	235	274	274	274	274	274	274
Adult Huber Capacity	0	0	0	0	0	0	0	0	0	0
Land Conservation:										
Erosion control permits issued	236	166	132	139	130	141	131	134	166	144
Zoning, Planning & Land Information:										
Total permits issued	465	449	412	396	358	356	294	340	344	350
Veterans Administration:										
In-person contacts for Federal Benefits	2,540	2,448	2,508	2,566	2,454	2,682	2,261	2,497	2,115	2,018
In-person contacts for State Benefits/Other	811	697	747	743	662	665	596	668	499	364
Aging Department:										
Number of senior meals served	126,309	129,258	127,335	134,310	131,193	119,427	107,796	100,183	110,075	106,956
Number of people served by benefit specialist	6,000	7,000	5,486	4,032	4,540	5,082	5,308	3,624	4,127	2,205

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

Function/Program	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Health Department:										
Immunizations	7,548	8,834	6,529	7,053	4,107	2,958	3,679	3,153	2,737	2,070
Home Health Nursing Visits	2,502	2,290	2,729	2,513	2,347	1,285	1,294	661	0	0
Home Health Aide Visits	6,400	5,512	5,030	4,611	4,239	3,000	2,374	883	0	0
Personal Care Hours	4,531	3,820	4,674	4,409	4,755	3,738	3,745	923	0	0
Licenses issued	884	923	939	945	914	889	1,009	891	881	941
Sanitary permits issued	188	175	163	152	145	152	146	146	158	159
Septic systems inspections	319	227	228	227	136	402	407	673	230	522
WIC clients	2,289	2,389	2,357	2,336	2,275	2,182	3,462	3,458	2,090	3,235
Lead screening	697	571	460	648	525	256	686	515	497	483
Mosquito sites monitored	2,138	3,296	3,670	7,504	8,120	8,239	2,206	2,391	9,802	2,218
Dog licenses issued	14,219	15,075	15,608	16,351	16,716	16,522	17,082	17,137	17,431	17,480
Human Services:										
Intoxicated Driver Program assessment	690	704	650	903	607	814	823	795	726	585
Household energy assistance recipients	3,151	3,237	3,460	4,143	3,999	3,863	3,478	7,838	3,238	2,854
Medicaid benefits provided to individuals	15,465	16,561	19,205	20,110	20,050	21,419	11,966	12,629	11,271	9,142
Abuse and neglect cases w/children reported	3,516	3,368	3,523	3,262	1,831	1,728	2,181	2,309	1,618	1,396
Justice Sanctions Population	1,663	1,656	1,536	1,519	1,270	1,505	1,391	1,288	1,859	2,995
Care Management Organization:										
Clients served	1,819	1,840 *	0	0	0	0	0	0	0	0
Highway Department:										
Number of miles maintained	283	283	283	283	283	283	283	283	283	283
Hillview Health Care Center:										
Number of beds available	199	199	199	199	199	199	199	199	199	199
Number of units at Hillview Terrace	0	0	0	0	30	30	30	30	30	30
Lakeview Health Center:										
Number of beds available	0	0	0	0	0	0	0	0	0	0
Number of beds available:										
Lakeview Nursing Home	142	142	142	142	142	142	142	99	73	50
MacIntosh Manor	4	4	4	4	4	4	4	0	0	0
Regent Manor	4	4	4	4	4	4	4	4	4	4
Maplewood CBRF	0	14	14	14	14	14	14	14	14	15
Ravenwood Nursing Home	14	14	18	18	18	18	18	10	10	10
Monarch Manor	0	0	0	0	0	0	0	8	8	8
Neshonoc Manor	0	0	0	0	0	0	0	0	0	15
Solid Waste Department:										
Landfill tonnages	109,623	111,191	111,581	95,239	110,921	89,935	119,085	118,341	126,955	135,120
Xcel tonnages	74,277	73,785	66,922	74,568	75,598	76,123	77,616	65,501	77,504	77,378
Household Hazardous Materials:										
Number of household users	4,157	5,150	5,471	6,398	6,454	9,915	10,265	10,955	10,008	9,735
Number of business users	370	552	611	524	391	341	465	508	482	382

Source: County of La Crosse individual department records.

* Clients served for CMO from January 1 to September 30, 2008.

^ In 2009 Lakeview Health Center ceased being a fund of La Crosse County the facility was leased out to Mississippi Valley Health Services.

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

Δ Data from the Wisconsin Department of Health Services has not provided this information as of printing date.

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

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
<u>Conservation & Development</u>										
Vehicles	5	3	3	3	3	3	3	3	3	3
<u>Culture & Recreation</u>										
Parks	4	4	4	4	4	4	4	4	4	4
Campgrounds	2	2	2	2	2	2	2	2	2	2
Park Shelters	10	10	10	10	10	10	10	10	10	10
Campground Bathhouse	5	5	5	5	5	5	5	5	5	5
Activity Shelter	1	1	1	1	1	1	1	1	1	1
Picnic Pavilion	2	2	2	2	2	2	2	2	2	2
Campground Store	2	2	2	2	2	2	2	2	2	2
Maintenance/Storage Garages	4	4	4	4	4	4	4	4	4	4
Bike Trail	1	1	1	1	1	1	1	1	1	1
Boat Landing	4	3	3	3	3	3	3	3	3	3
Boat Docks	2	2	2	2	2	2	2	2	2	2
Vehicles and machinery	13	13	15	15	15	14	15	17	18	18
Minature Golf Course	1	1	1	1	1	1	1	1	1	1
<u>General Government</u>										
Office Building	2	2	2	2	2	2	2	2	1	1
Garage/Storage Buildings	6	6	7	7	7	7	7	7	7	7
Utility Building	0	0	1	1	1	1	1	1	1	1
Vehicles and machinery	8	8	9	9	9	12	12	11	11	11
<u>Health & Human Services</u>										
Office Building	1	1	1	1	1	1	1	1	1	1
Nursing Homes	2	2	2	2	2	2	2	2	2	2
Elderly Apartment Complex	1	1	1	1	1	1	1	1	1	1
Assisted Living Facilities	0	0	0	0	1	1	1	1	1	1
Occupational Rehab Building	1	1	1	1	1	1	1	1	1	1
Adult Family Home	2	2	2	2	2	2	3	3	3	3
Women's Residential Treatment Facility	0	0	1	1	1	1	1	1	1	1
Screen House	1	1	1	1	0	0	0	0	0	0
Garage/Storage Building	1	1	1	1	1	1	1	1	1	1
Vehicles and machinery	21	24	24	23	22	24	22	19	20	20
<u>Safety</u>										
Building - Huber Facility	1	0	0	0	0	0	0	0	0	0
Vehicles and machinery	35	41	40	40	42	39	35	35	29	29
Lenco Bearcat	1	1	1	1	1	1	1	1	1	1
Boats	2	3	3	3	3	2	2	2	2	2
Communication Towers	4	4	4	4	4	4	4	4	4	4
911 Mobile Command Center	1	1	1	1	1	1	1	1	1	1
<u>Public Works</u>										
Highway Department Main Building	1	1	1	1	1	1	1	1	1	1
Hghway Garages/Storage Bldgs	10	10	11	11	11	11	11	11	11	11
Salt Storage	8	8	9	9	9	9	9	9	9	9
Landfill Office Building	1	1	1	1	1	1	1	1	1	1
Landfill Scale Building	1	1	1	1	1	1	1	1	1	1
Landfill Garage	1	1	1	1	1	1	1	1	1	1
Household HazMat Building	1	1	1	1	1	1	1	1	1	1
Flammable Storage Units	2	2	2	2	2	2	2	2	2	2
Vehicles and machinery	138	137	143	144	140	138	134	137	133	133

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