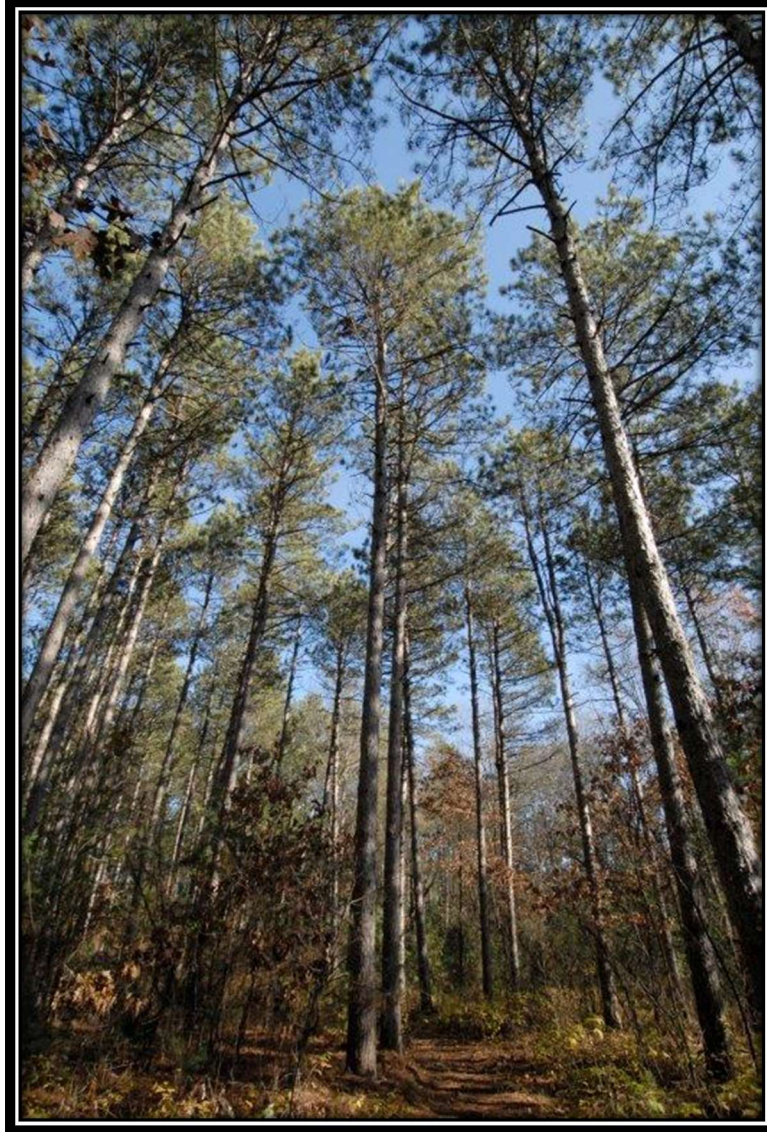


COUNTY OF LA CROSSE, WISCONSIN

Comprehensive Annual Financial Report

For the Year Ended December 31, 2018



LA CROSSE COUNTY
Exceptional services. Extraordinary place.

COUNTY OF LA CROSSE, WISCONSIN

Comprehensive Annual Financial Report

For the Year Ended December 31, 2018

County Administrator
Steve O'Malley

County Auditor/Finance Director
Sharon Davidson

Prepared by
La Crosse County
Finance Department

About the Cover: Hoeth Forest, Town of Farmington

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The CARING (Community Assessment Resources and Intervention through Nursing Guidance) Clinic was developed to provide accessible health promotion and health education services to medically underserved and homeless persons. This ongoing collaborative partnership between La Crosse County Health Department, Viterbo University, and Salvation Army was developed for the mutual benefit of the community's health and student learning. Services of CARING are provided in a variety of ways including screening, referral, follow-up and preventative health promotion and health education. In 2018 CARING provided services to 546 community members.



Servant Leadership is our business



In honor of Martin Luther King Jr. Day 2018, employees were given the opportunity to participate in a day of service or education on the County holiday. Employees volunteered on a Habitat for Humanity build and donated time and energy in painting a family's future home right here in La Crosse County. In addition, there were options to attend speakers with messages of diversity, inclusivity, and leadership. The County also co-sponsored a MLK Day community celebration.



Human Services staff were involved in a public hearing for the Speaker's Foster Care Task Force. Many of La Crosse staff's ideas became part of a package of bills that were signed by Governor Walker in La Crosse in April 2018. These bills included grants for foster parent education, retention, and prevention programs to support children and families in the County's care. In 2018 Human Services staff served an average of 159 children in out-of-home care each month.

In 2018, the Family Court Commissioners ("FCC") Office and Family Court assisted approximately 600 new families navigate through difficult issues of custody, placement, child support, property issues and other concerns. Many families struggle with these issues beyond the first year a case is filed. The FCC Office and Family Court aids these parties as well. The FCC Office looks forward to hosting the statewide FCC Conference in Fall 2019.

Serving Others First

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INTRODUCTORY SECTION



LA CROSSE COUNTY
Exceptional services. Extraordinary place.

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Office of County Administrator

County of La Crosse, Wisconsin

County Administrative Center

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

(608) 785-9700 • Fax (608) 789-4821

www.co.la-crosse.wi.us

June 26, 2019

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, 2019. 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, 2018.

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, 2018. The independent auditors' report is located at the front of the financial section of this report.

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

Profile of the Government

La Crosse County, organized in 1851, is located in southwest Wisconsin, along the Mississippi River on the west, and beautiful bluffs and farmland to the east. The area is known for providing excellent year-round recreational opportunities including river recreation, hunting, fishing, downhill skiing and bike trails. The City of La Crosse is the county seat of La Crosse County, which includes two cities, four villages, and twelve townships. The County occupies a land area of 481 square miles and serves a population of 119,193 (2018 estimate).

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

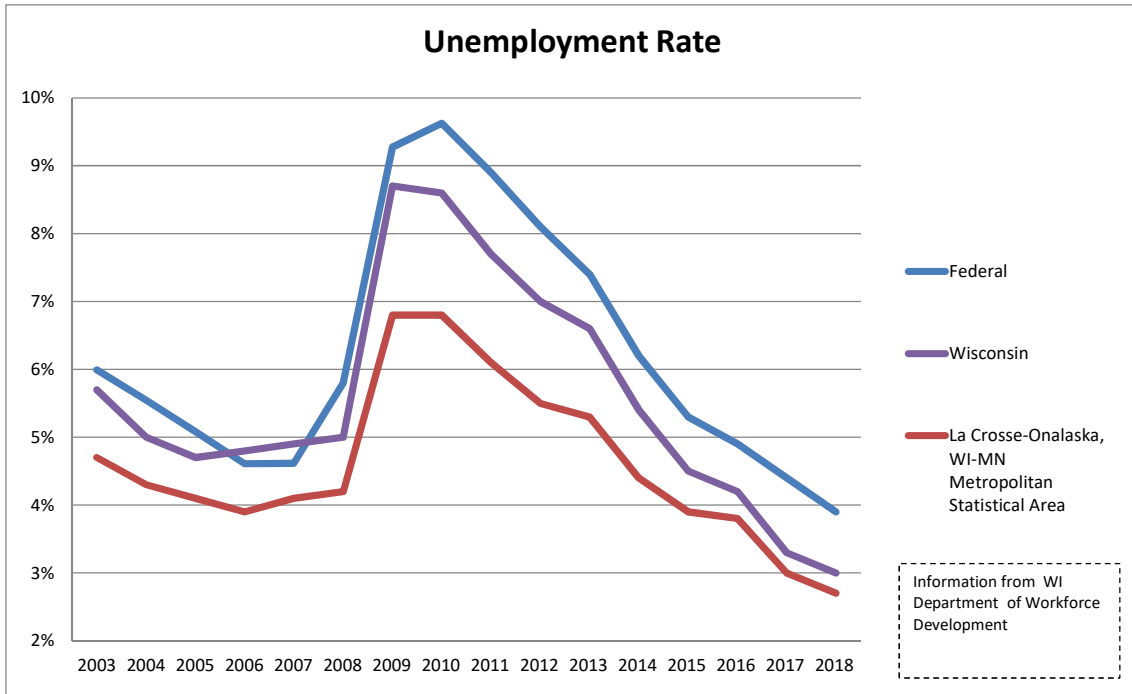
The County of La Crosse provides many services to its citizens, some of which are required by state statute. Those services include maintenance of public records, a five-branch circuit court system, public safety and law enforcement, highway maintenance and construction, public health, human services,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

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

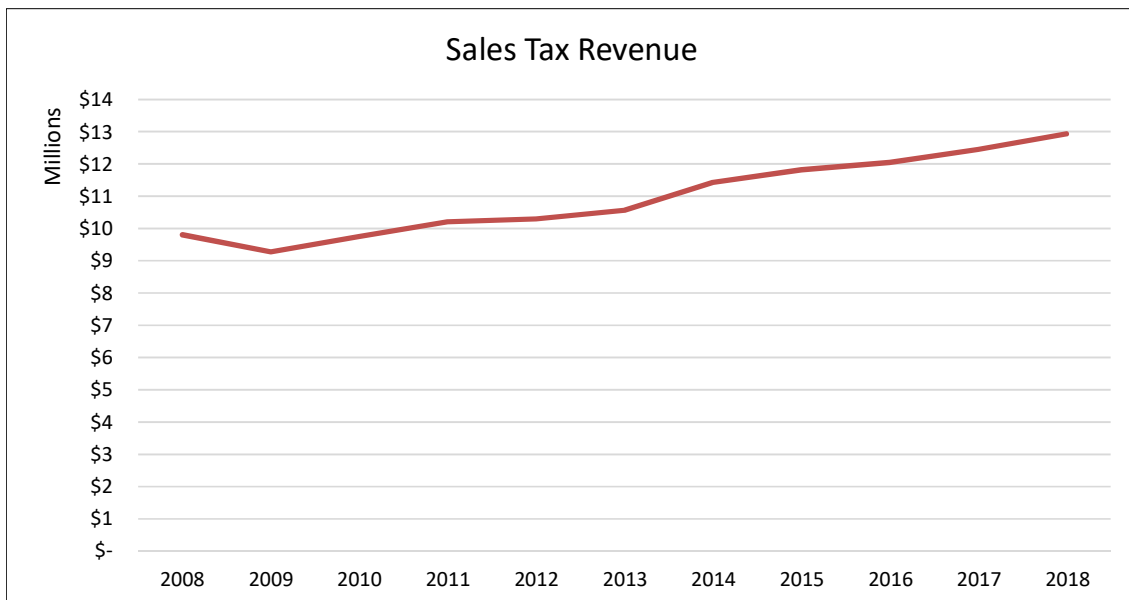
Local Economy

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

These attributes have allowed La Crosse County to keep pace with the State of Wisconsin and the Nation as a whole on most economic indicators. In fact, La Crosse County had the 8th lowest unemployment rate in the State as of March 2019 at 2.8%. 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 2018 saw a 3.8% growth over 2017.



La Crosse County also continues to be recognized for its high quality of life by nationally recognized ratings organizations. In 2018, Forbes ranked the City of La Crosse as the 49th “Best Small Place for Business and Careers”.

Also, in 2017, Livability.com rated the City of La Crosse number 85 out of 100 as one of the “Top 100 Best Places to Live” for populations between 20,000 and 350,000 in the country.

In 2018, an investigatory team from the La Crosse County Sheriff’s Department was awarded the Meritorious Service Award by the Wisconsin Association of Homicide Investigators (WAHI). This award was for their excellent work in solving a difficult homicide case that occurred in the County in 2016. The District Attorney, Tim Gruenke also received the Prosecutor of the Year Award from WAHI and the same award from the International Association of Homicide Investigators.

Also during 2018, Bryan Meyer, the La Crosse County Surveyor, was awarded the Wisconsin Land Information Association’s (WLIA) “2018 Outstanding Contribution Award”. This award is given each year to an individual or organization that has made substantial contributions to WLIA activities or to the Wisconsin Land Information Program.

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

Relevant Financial Policies

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

Major Initiatives

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

Neighborhood Revitalization

The County continued its work in neighborhood revitalization, with continued funding to the Acquisition and Demolition Grant Program. This program was started to help prepare sites for housing development projects within the Powell-Poage-Hamilton and Washburn Neighborhoods of the City of La Crosse. In 2018, the County made the decision to expand this program to also include the Lower Northside and Depot Neighborhood as well. As part of this work, the County Solid Waste Department again budgeted \$50,000 to waive tipping fees for demolition debris from projects that have been awarded Acquisition and Demolition Grants. This will provide additional incentive to replace deteriorated housing within these neighborhoods. In 2018, about \$136,965 in grants were awarded to 5 projects that will leverage \$734,000 in private investment, and result in at least \$915,000 in new tax

base development. In total, between 2016, 2017, and 2018 this program has awarded up to \$658,765 in grants to generate at least \$6.42 million in new tax base and 73 new housing units. This program will continue in 2019 and beyond, and may continue to consider making additional neighborhoods eligible for funding.

Homelessness Prevention Initiative

The County Board allocated \$500,000 in the 2018 budget as part of an effort to support the work of the La Crosse Collaborative to End Homelessness. The funds for this program will be used to prevent homelessness, with the efforts led by La Crosse County's Human Services Department, Catholic Charities and the Salvation Army. During 2018, the County Board authorized \$50,000 to be spent on the program, and in early 2019 authorized an additional \$175,000. The program is intended to assist individuals or families before they become homeless, thereby resulting in cost savings in other Human Services programs.

Wisconsin Child Welfare Crisis

The La Crosse County Human Services director, Jason Witt, has been leading an effort with other Wisconsin counties and the Wisconsin Counties Association (WCA) to support an increase in state funds for Child Protective Services (CPS). With the nationwide opioid crisis contributing to rising costs in the child welfare system, the WCA is asking the legislature to increase CPS funding by \$30,000,000 in the next biennial budget for the State of Wisconsin. In 2018, Jason received the Distinguished Service Award from the Wisconsin County Human Services Association (WCHSA) for his work in educating the State of Wisconsin on child welfare issues.

Long-Term Financial Planning

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

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.

For the annual highway projects, the County will continue to borrow for unmet road needs, with the 2019 borrowing approved at \$2.45 million.

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, 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, keep interest rates as low as possible, minimize debt issuance costs, smooth the debt service payments for the future, and maximize any investment earnings within compliance with federal arbitrage rules.


Awards & Acknowledgements


Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County of La Crosse for its comprehensive annual financial report for the fiscal year ended December 31, 2017. This was the thirteenth consecutive year that the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

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

Respectfully submitted,


Steve O'Malley
County Administrator


Sharon Davidson, CPA
Auditor/Finance Director



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

County of La Crosse
Wisconsin

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

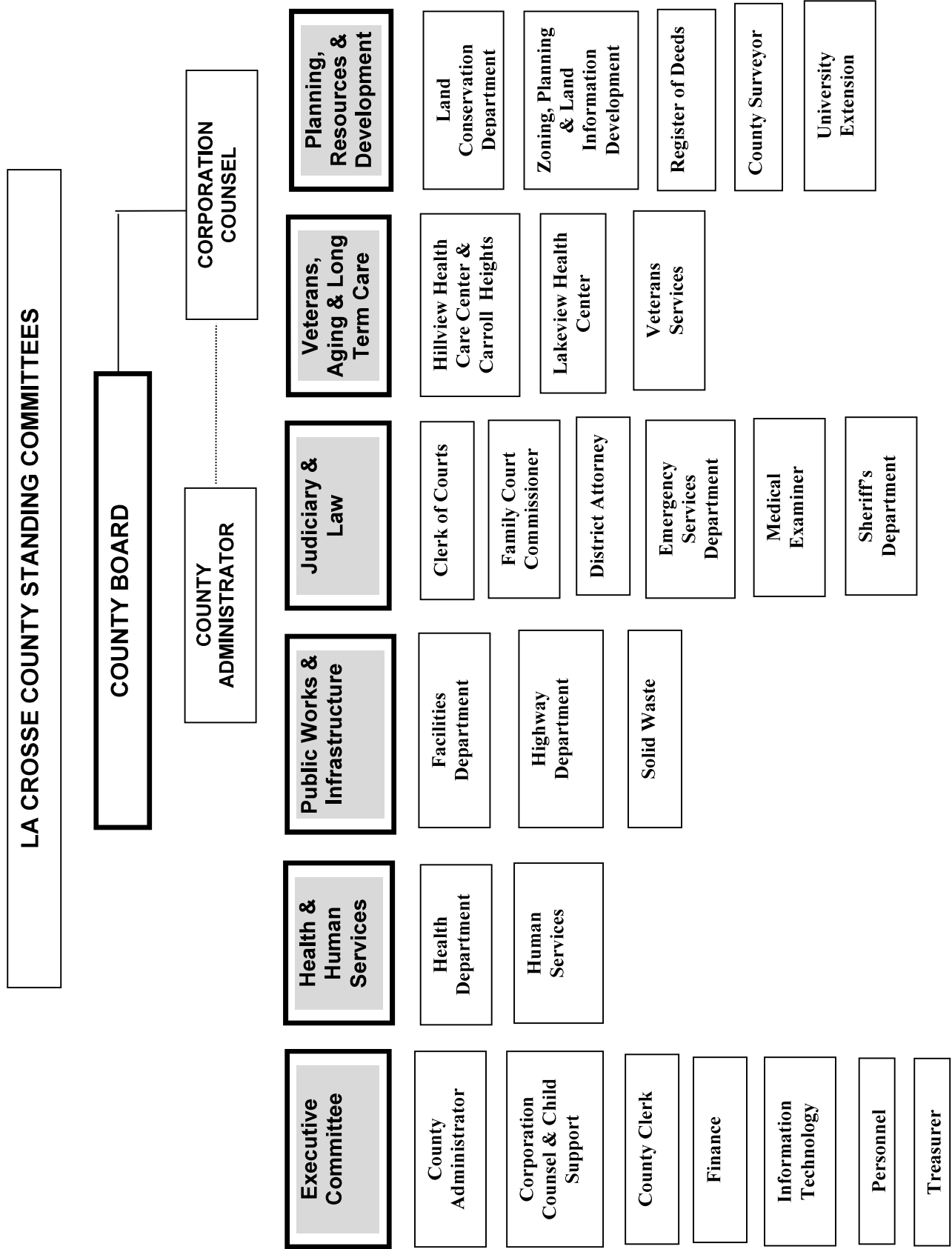
December 31, 2017

Christopher P. Morill

Executive Director/CEO

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ORGANIZATION CHART



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

(As of December 31, 2018)

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	Isaac Carlton-Tahiri	District 19	Rick Cornforth
District 6	Roger J. Plesha	District 20	Steve Doyle
District 7	Sharon Hampson	District 21	Vicki Burke
District 8	Peg A. Isola	District 22	Patrick Barlow
District 9	Jerome Gundersen Jr.	District 23	Matt Nikolay
District 10	Kim Cable	District 24	Kevin Hoyer
District 11	Patrick Scheller	District 25	Ray Ebert
District 12	Dave Holtze	District 26	Dan Hesse
District 13	Tina Tryggestad	District 27	Thomas Jacobs
District 14	Margaret Larson	District 28	Karen Keil-Arellano

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FINANCIAL SECTION



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INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of La Crosse County, Wisconsin as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise La Crosse County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of La Crosse County as of December 31, 2018 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 19, La Crosse County adopted the provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, effective January 1, 2018. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

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

Supplementary Information

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

Other Information

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

Other Reporting Required by *Government Auditing Standards*

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

Baker Tilly Voichau Krause, LLP

Madison, Wisconsin
June 26, 2019

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MANAGEMENT’S DISCUSSION & ANALYSIS



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

December 31, 2018

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, 2018. 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. In addition, prior year balances were adjusted for the implementation of GASB Statement No 75, effective January 1, 2018.

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 \$172,463,152 (net position). Of this amount, \$51,204,956 (unrestricted net position) may be used to meet ongoing obligations to citizens and creditors, \$21,655,076 is restricted for specific purposes (restricted net position), and \$99,603,120 is the net investment in capital assets.
- The County's total net position increased by \$11,607,520. Governmental activities increased the County's net position by \$8,459,993 and business-type activities increased by \$3,147,527.
- As of the close of the current year, the County of La Crosse's governmental funds reported combined ending fund balances of \$44,014,045, an increase of \$5,505,768 from 2017. Approximately 47.1% of the combined fund balances, or \$20,710,833 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 \$27,696,700 or 79.2% of the total general fund expenditures. Unassigned fund balance for the general fund was \$20,710,833 or 59.2% 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 \$24,850,192 at December 31, an increase of \$2,774,084 from the prior year. Internal service funds reported net position of \$86,439,361 at year end, a decrease of \$213,532 in comparison with the prior year. This decrease is the net of a prior year adjustment for the implementation of GASB Statement No 75 of (\$1,951,723) and the change in net position of \$1,738,191. Of the total proprietary fund net position of \$111,289,553, \$86,623,288 is invested in capital assets, \$3,377,635 is restricted, and \$21,288,630 is unrestricted.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

December 31, 2018

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

- The statement of net position presents information of all County assets, liabilities, and deferred inflows/outflows of resources with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.
- The statement of activities presents information showing how net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g. uncollected taxes and earned, but unused, vacation leave).

Both of these government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include: general government; public safety; public works; health and human services; culture, recreation and education; and conservation and development. The business-type activities of the County include: Hillview Health Care Center, Lakeview Nursing Home Facility, Solid Waste, Carroll Heights Apartments, Hillview Terrace, Regent Manor, Monarch Manor, Neshonoc Manor, Ravenwood, Maplewood, and Household Hazardous Materials.

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

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

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

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

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

The County maintains 11 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for the General Fund, Human Services Fund, Business Fund, and Debt Service Fund, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

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

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

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

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

- 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 funds financial statement can be found on page 60 of this report.

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Notes to the Basic Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes can be found on pages 65-105 of this report.

Required Supplementary Information is presented for the budgetary schedules of the General Fund and the major special revenue funds, schedule of changes in the total other postemployment benefit (OPEB) liability, WRS proportionate share of the net pension liability (asset), and WRS schedule of employer contributions. This information can be found on pages 109-115 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 \$172,463,152 at the close of the most recent fiscal year. A comparative Statement of Net Position for 2018 and 2017 is below with the total percentage change.

Statement of Net Position

	Governmental activities		Business-type activities		Total		Total % Change
	2018	2017	2018	2017	2018	2017	
Current and other assets	\$ 122,070,405	\$ 106,158,395	\$ 28,718,828	\$ 25,873,539	\$ 150,789,233	\$ 132,031,934	14.21%
Capital assets	<u>140,914,926</u>	<u>141,559,523</u>	<u>38,931,379</u>	<u>38,549,932</u>	<u>179,846,305</u>	<u>180,109,455</u>	-0.15%
Total Assets	262,985,331	247,717,918	67,650,207	64,423,471	330,635,538	312,141,389	5.92%
Deferred outflows of resources	14,059,913	15,779,857	6,497,244	7,796,682	20,557,157	23,576,539	-12.81%
Current and other liabilities	13,036,935	14,031,970	3,181,500	3,592,833	16,218,435	17,624,803	-7.98%
Long-term liabilities	<u>69,461,052</u>	<u>71,146,396</u>	<u>38,464,927</u>	<u>41,515,900</u>	<u>107,925,979</u>	<u>112,662,296</u>	-4.20%
Total Liabilities	82,497,987	85,178,366	41,646,427	45,108,733	124,144,414	130,287,099	-4.71%
Deferred inflows of resources	50,359,359	40,639,781	4,225,770	1,983,693	54,585,129	42,623,474	28.06%
Net position:							
Net investment in capital assets	86,110,257	84,270,778	13,492,863	11,935,162	99,603,120	96,205,940	3.53%
Restricted net position	18,883,813	8,763,343	2,771,263	1,359,646	21,655,076	10,122,989	113.92%
Unrestricted net position	<u>39,193,828</u>	<u>42,693,784</u>	<u>12,011,128</u>	<u>11,832,919</u>	<u>51,204,956</u>	<u>54,526,703</u>	-6.09%
Total Net Position	<u>\$ 144,187,898</u>	<u>\$ 135,727,905</u>	<u>\$ 28,275,254</u>	<u>\$ 25,127,727</u>	<u>\$ 172,463,152</u>	<u>\$ 160,855,632</u>	7.22%

The largest portion of the County's net position (57.8%) 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.

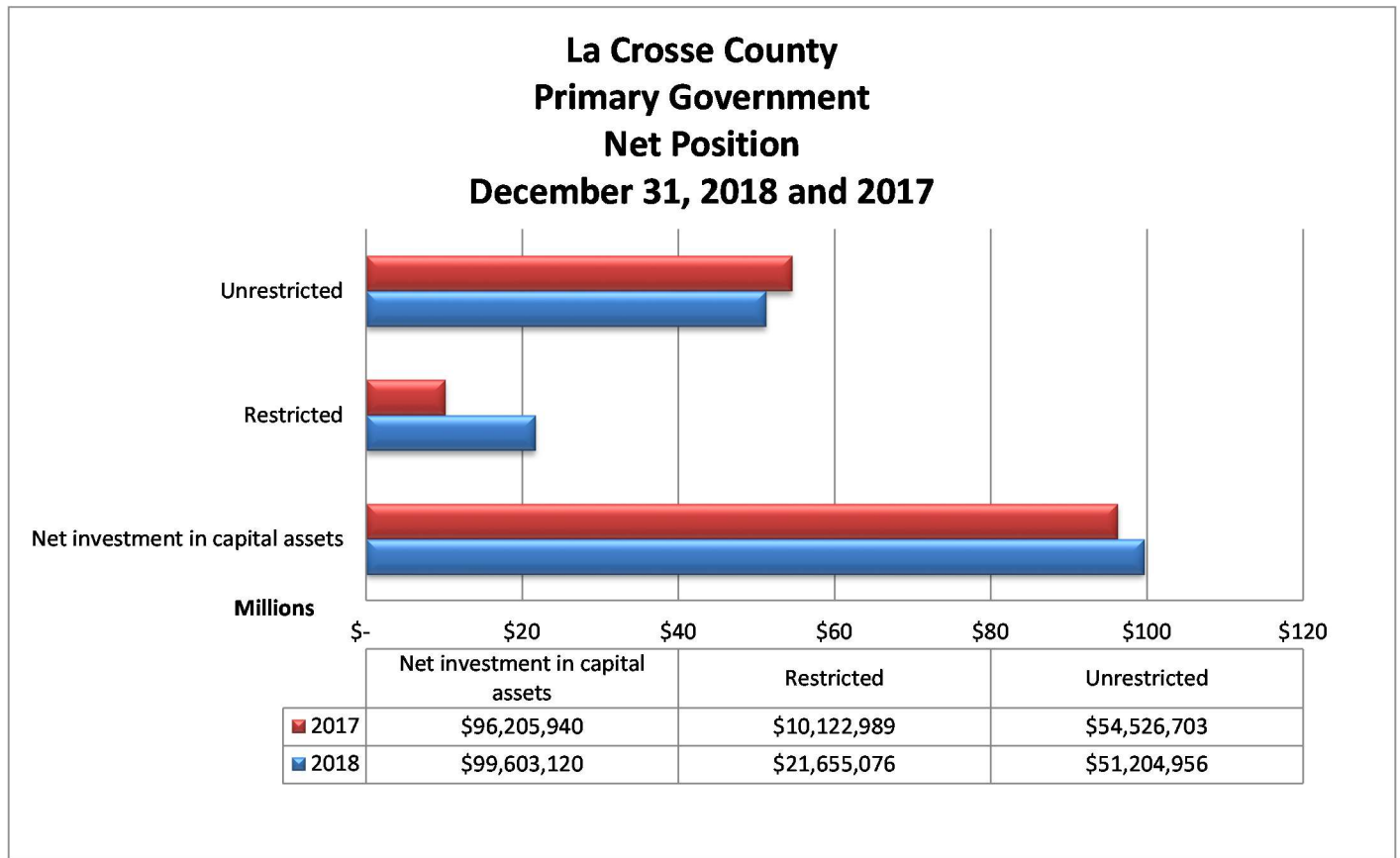
Unrestricted net position comprises 29.7% of the County's net position. These items may be used to meet the County's ongoing obligations to citizens and creditors.

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The remaining balance of the County's net position, 12.5%, 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 \$11,607,520 during the current year. Total revenues for the year were \$143,767,592, and expenses were \$132,160,072. Overall, revenues increased by \$5,651,350 from the prior year, while expenses decreased by \$7,647,585. 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 \$8,459,993. This increase largely reflects the following items:

- Intergovernmental revenues increased by \$3,531,149 over the prior year due to additional revenues within the Human Services Fund. Approximately \$2.2 million in additional Wisconsin Income Maintenance Cost Report (WIMCR) funds from the State of Wisconsin were received in 2018 for the years 2016 and 2017 as the result of an audit by the State. Also for 2018, an estimated receivable for 2018 WIMCR funds in the amount of \$1.2 million is included within the governmental activities. The Western Region Economic Assistance (WREA) consortium within the Human Services Fund received excess federal funding grants of \$827,393 which are restricted for that program to be used in future years.
- Health and human services expenses decreased by approximately \$3 million. Out of home placement costs decreased by over \$640,000 from the prior year. Also, there was over \$1 million in planned budget savings as the result of cost saving measures implemented by the Human Services management team after many hours of meetings and a review of the 2017 financial statements. County administration has been working closely with Human Services management to ensure that programs and services are managed within resource limits.
- Property taxes for the governmental activities increased \$671,128. Debt service property taxes increased by \$113,915. Human Services property taxes increased by \$294,292, while Highway decreased by \$135,431. General Fund property taxes increased by \$290,022.
- Capital grants and contributions for public works decreased by \$2,288,401 from the previous year. This was because the only major project that was done in 2018 (County Highway C) was not eligible for this type of funding. Revenue for this project was received in 2017 as a one-time payment of \$4.7 million from the State of Wisconsin and was classified as an operating grant.
- Conservation and development expenses decreased \$1,663,365 from 2017. This was largely due to a one-time payment to the City of La Crosse of \$1,003,448 as a contribution for the new downtown parking ramp in 2017, and was not a recurring expense in 2018.
- Investment earnings and interest on delinquent taxes increased by \$259,294 from the previous year. This is due to higher interest rates overall on investments as well as shifts in the investment mix.
- Sales tax revenues increased \$480,489 over the prior year. The local economy remains strong, even as there is concern over the continued closure of major retail stores in the County.
- The County sold a parcel of land on Highway 16 near the landfill to the City of La Crosse for \$1,375,000, which resulted in a gain on sale of \$1 million. Proceeds from this sale are being used for the Neighborhood Revitalization projects.

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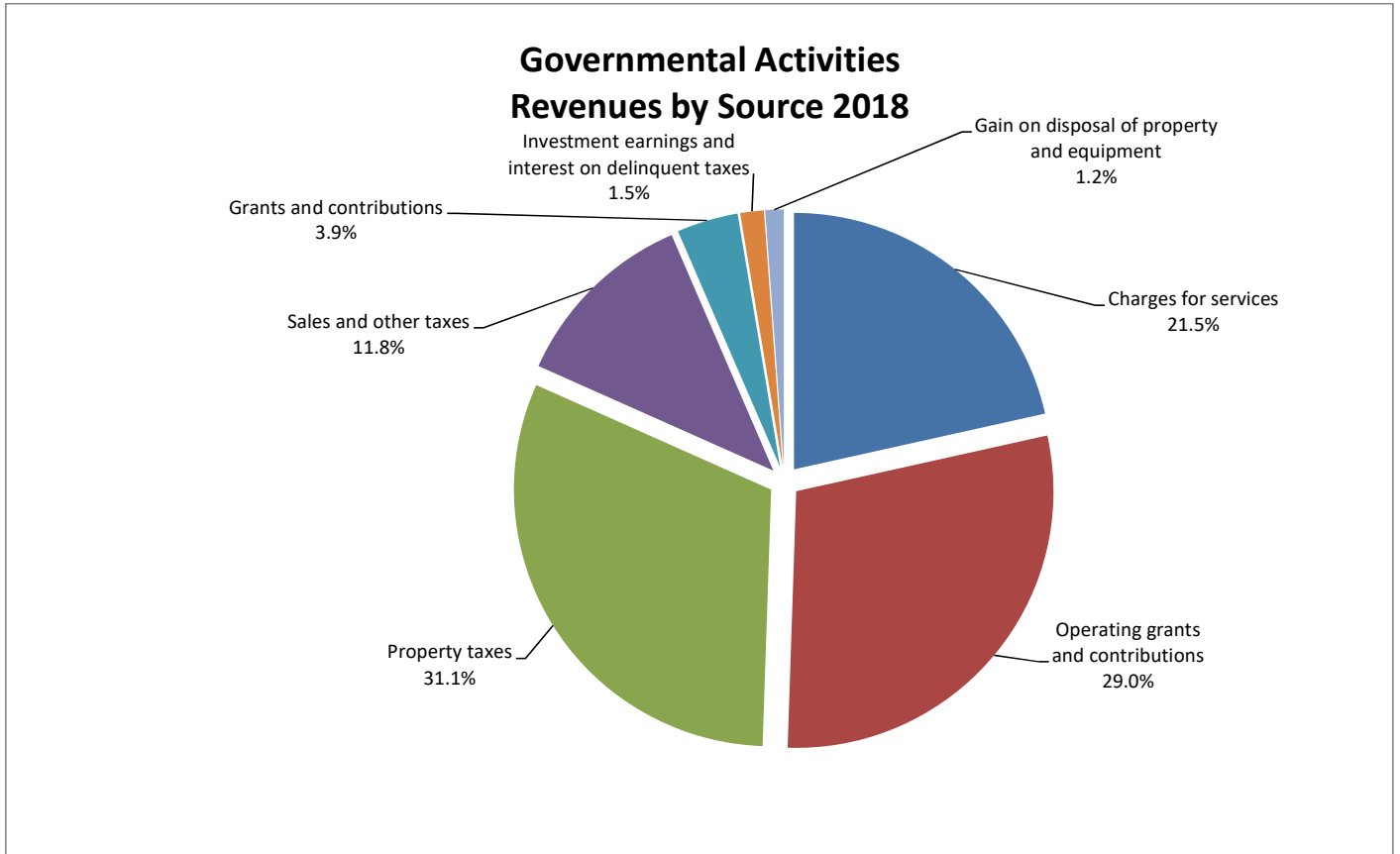
The following table compares 2018 and 2017.

	Statement of Activities						Total % Change
	Governmental activities		Business-type activities		Total		
	2018	2017	2018	2017	2018	2017	
Revenues:							
Program revenues:							
Charges for services	\$ 23,589,871	\$ 23,031,726	\$ 30,520,617	\$ 32,309,247	\$ 54,110,488	\$ 55,340,973	-2.22%
Operating grants and contributions	31,861,104	26,635,080	3,195,885	1,787,887	35,056,989	28,422,967	23.34%
Capital grants and contributions	-	2,288,401	-	-	-	2,288,401	-100.00%
General revenues:							
Property taxes	34,171,629	33,500,501	154,050	146,363	34,325,679	33,646,864	2.02%
Sales taxes	12,927,849	12,447,360	-	-	12,927,849	12,447,360	3.86%
Other taxes	53,290	23,137	-	-	53,290	23,137	130.32%
Grants and contributions, not restricted to specific programs	4,236,691	4,227,260	-	-	4,236,691	4,227,260	0.22%
Investment earnings and interest on delinquent taxes	1,608,276	1,348,982	165,192	75,225	1,773,468	1,424,207	24.52%
Gain on disposal of property and equipment	1,274,213	292,726	8,925	2,347	1,283,138	295,073	334.85%
Total revenues	<u>109,722,923</u>	<u>103,795,173</u>	<u>34,044,669</u>	<u>34,321,069</u>	<u>143,767,592</u>	<u>138,116,242</u>	4.09%
Expenses:							
General government	11,324,080	10,503,901	-	-	11,324,080	10,503,901	7.81%
Public safety	19,266,507	18,921,591	-	-	19,266,507	18,921,591	1.82%
Public works	11,318,173	12,354,525	-	-	11,318,173	12,354,525	-8.39%
Health and human services	51,053,092	53,978,318	-	-	51,053,092	53,978,318	-5.42%
Culture, recreation and education	3,357,778	3,456,445	-	-	3,357,778	3,456,445	-2.85%
Conservation and development	3,289,331	4,952,696	-	-	3,289,331	4,952,696	-33.59%
Interest on long-term debt	1,623,021	2,062,260	-	-	1,623,021	2,062,260	-21.30%
Hillview Health Care Center	-	-	13,947,038	16,081,900	13,947,038	16,081,900	-13.27%
Lakeview Nursing Home Facility	-	-	1,093,519	1,486,751	1,093,519	1,486,751	-26.45%
Solid Waste	-	-	10,169,621	9,813,787	10,169,621	9,813,787	3.63%
Apartments and assisted living facilities	-	-	5,274,818	5,710,099	5,274,818	5,710,099	-7.62%
Household hazardous waste disposal services	-	-	443,094	485,384	443,094	485,384	-8.71%
Total expenses	<u>101,231,982</u>	<u>106,229,736</u>	<u>30,928,090</u>	<u>33,577,921</u>	<u>132,160,072</u>	<u>139,807,657</u>	-5.47%
Excess (deficiency) before transfers	8,490,941	(2,434,563)	3,116,579	743,148	11,607,520	(1,691,415)	-786.26%
Transfers	(30,948)	(82,150)	30,948	82,150	-	-	-
Change in net position	8,459,993	(2,516,713)	3,147,527	825,298	11,607,520	(1,691,415)	-786.26%
Net position, beginning of year (as restated)	<u>135,727,905</u>	<u>140,196,341</u>	<u>25,127,727</u>	<u>24,302,429</u>	<u>160,855,632</u>	<u>164,498,770</u>	-2.21%
Net position, end of year	<u>\$ 144,187,898</u>	<u>\$ 137,679,628</u>	<u>\$ 28,275,254</u>	<u>\$ 25,127,727</u>	<u>\$ 172,463,152</u>	<u>\$ 162,807,355</u>	5.93%

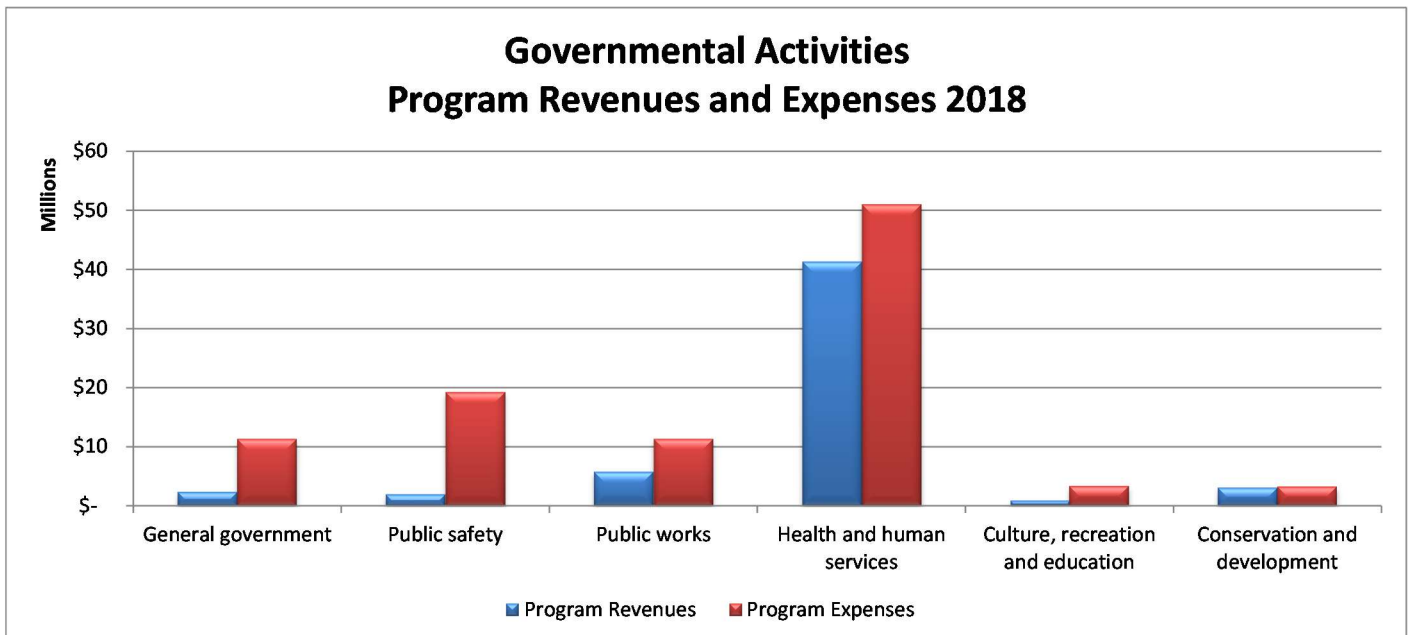
Revenues for the County's governmental activities total \$109,722,923, with property taxes and operating grants and contributions accounting for 60.2% of total revenues.

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Governmental activities expenses total \$101,231,982, exceeding program revenue by \$45,781,007, as the following graph displays. Governmental activities expenses decreased by \$4,997,754 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 \$8,490,941.



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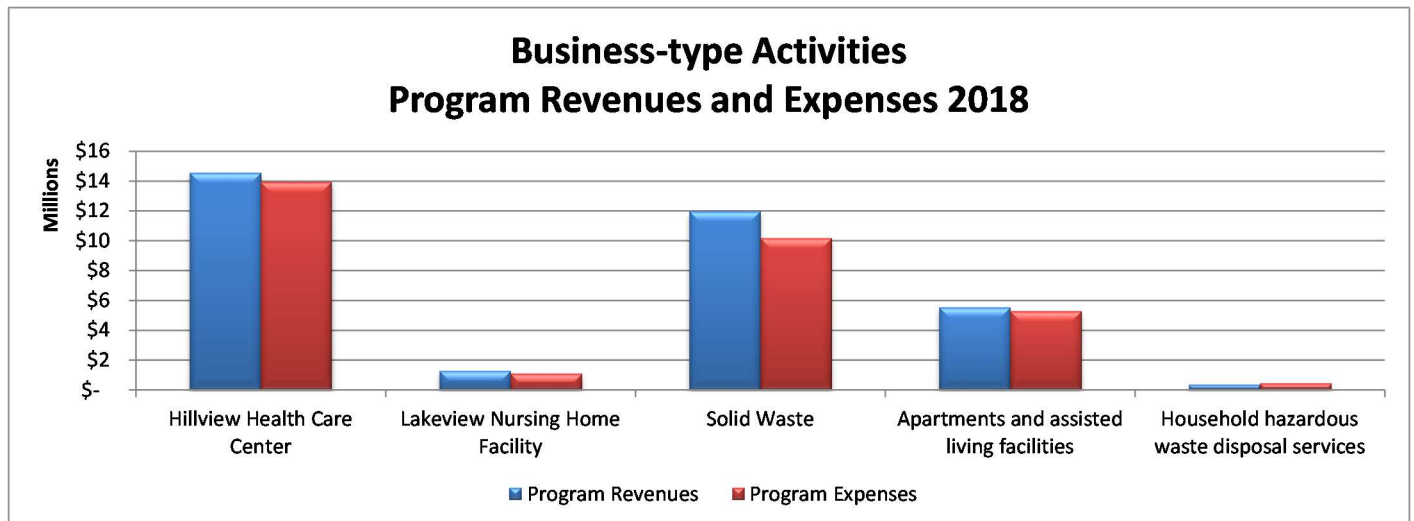
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Business-Type Activities

Business-type activities for the current year increased net position by \$3,147,527. The Solid Waste department experienced an increase in net position of \$1,928,558 before internal service fund allocations. Construction of the final planned cell was completed in 2018, which added over 960,000 cubic yards of space to the landfill. This estimates the remaining site life to be 13-15 years. Because of the new volume added and a new survey being done of the volume remaining, there was a positive adjustment of \$1,044,022 for the long-term care cost of the sanitary landfill. Depreciation expense for the landfill is also calculated based on volume filled, and because of the new cell construction and new survey, depreciation expense for the landfill was \$134,007 less than 2017 and \$718,970 less than the 2016 year. Also during 2018, four acres of the sanitary landfill site were closed, costing \$837,247. These closure costs include a composite liner system comprised of two feet of compacted clay and a geomembrane overlain with a synthetic geo-composite drainage layer, covered by rooting zone and topsoil.

The Hillview Health Care Center had an increase in net position before internal service fund allocations of \$388,912, while the Lakeview Campus entities had a combined increase in net position before internal service fund allocations of \$336,431. Included in Hillview’s income is a one-time payment from the State of Wisconsin in the amount of \$1,319,145 for CPE (Certified Public Expenditure). Without this payment, Hillview would have incurred a loss of \$930,233. Also, the census numbers for Hillview continue to decline, and management is working to find ways to save on costs between both health care centers. Finding quality staff to work in the health care field continues to be difficult, considering the low unemployment rate within the region. The focus continues to be on offering the best care for patients at a reasonable cost, considering the reimbursements from Medicare and Medicaid do not cover the cost of care.

Internal service fund allocations to the business-type activities increased their net position by \$373,443, with \$338,698 coming from the Health Self Insurance Fund and \$34,745 coming from the Liability Self Insurance Fund.



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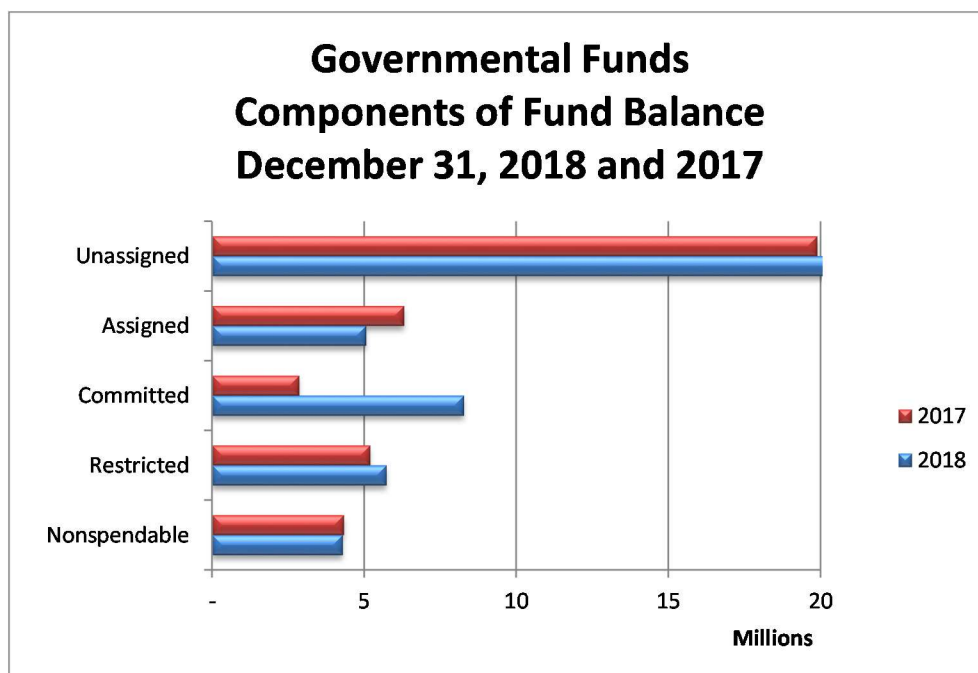
FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

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

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

At December 31, the County's governmental funds reported combined fund balances of \$44,014,045, an increase of \$5,505,768 in comparison with the prior year. Unassigned fund balance of \$20,710,833 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 \$4,278,320 consists of amounts set aside for inventories and prepaids, advances to other funds, and delinquent property taxes. Restricted fund balance of \$5,718,621 consists of amounts legally required to be expended for specified purposes. Committed fund balance of \$8,260,781, consists of amounts the County Board committed for particular purposes including: General Fund reserves for park improvements, Lake Neshonoc improvements, Lakeview improvements, Harbor Commission activities, Neighborhood Revitalization programs, Collaborative to End Homelessness program, and unspent balances within each Special Revenue Fund. Assigned fund balance of \$5,045,490, consists of Park Plaza proceeds, purchase orders, carryforwards, and amounts appropriated from fund balance as part of the budget process.

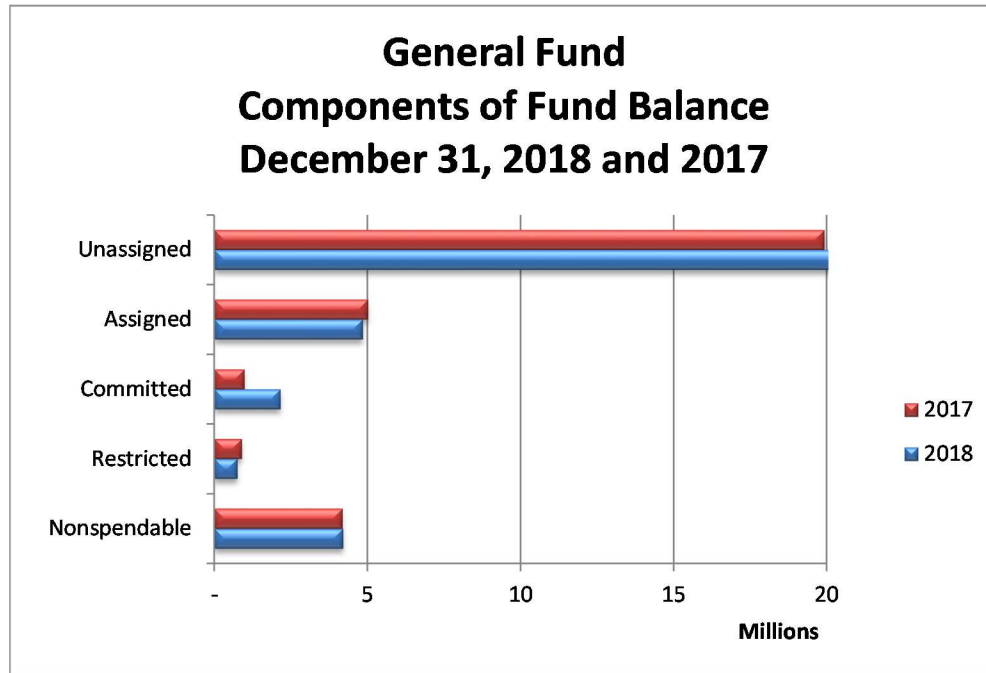
The following chart compares the components of fund balance for the governmental funds for 2018 and 2017.



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The following chart compares the components of fund balance specifically for the General Fund for 2018 and 2017.



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 \$20,710,833, while total fund balance was \$32,628,826. Unassigned fund balance represents 59.2% of total General Fund expenditures, while total fund balance represents 93.3% of total General Fund expenditures. In relation to General Fund revenues, unassigned fund balance represents 58.8% of total General Fund revenues. These ratios show that the County is in a good position to meet any upcoming obligations.

	2018		
	General Fund	Percentage of Expenditures	Percentage of Revenue
Total revenues	\$35,245,608	100.8%	-
Total expenditures	34,974,286	-	99.2%
Unassigned fund balance	20,710,833	59.2%	58.8%
Total fund balances	32,628,826	93.3%	92.6%

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 59.2%. County policy limits the use of unassigned fund balance to funding of capital expenditures, prepayment of outstanding debt, start-up costs of new programs, other non-recurring expenditures, or emergencies.

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During the fiscal year, the fund balance of the County's General Fund increased by \$1,681,808. Key factors contributing to this increase are as follows:

- The original budget for the general fund projected a deficit of \$2,054,888 after transfers to other funds totaling \$2,716,415. The actual increase for the general fund was \$1,681,808, which was more than projected in the final budget by \$7,197,831. These variances are explained in the General Fund Budgetary Highlights.
- The General Fund realized \$5,570,718 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 \$6,646,729, an increase of \$3,816,100 from the prior year. Of this fund balance, \$9,061 was nonspendable for prepayments; \$1,990,525 was restricted for the Western Region for Economic Assistance (WREA) Consortium and elderly transportation programs; \$4,554,110 was committed for elderly programs and human services programs; and \$93,033 was assigned for Human Services programs. The increase in fund balance was mainly due to additional WIMCR funds of approximately \$2.2 million that were received in 2018 as the result of an audit by the State of Wisconsin for 2016 and 2017. Out of home placement costs for children decreased by over \$640,000 from the prior year as the result of implementing multi-disciplinary permanency review meetings to increase effectiveness at stabilizing families. The WREA consortium received excess federal funding grants of \$827,393, which are restricted for that program to be used in future years. Also, there was over \$1 million in planned budget savings as the result of cost saving measures implemented by the Human Services management team across all divisions after many hours of meetings and a review of the 2017 financial statements.

The Business Fund, a major fund, had a fund balance of \$974,164, which was an increase of \$131,749 from the prior year. Two parcels of land were sold for \$168,000, while \$23,506 was budgeted. This accounted for the increase in fund balance.

The County's Debt Service Fund, a major fund, had a fund balance of \$418,539 at December 31, which was a decrease of \$306,603. This decrease was due to the planned use of \$304,029 of premiums received from bonds issued in 2015, 2016, and 2017. These premiums are applied toward interest payments over a three year period until the funds are depleted.

Additionally, the County has strategically worked to limit the use of fund balance for capital items. The budgeted use of unassigned fund balance is shown below. For 2019, \$1,818,830 of the budgeted unassigned fund balance usage is for the following projects: 911 radio system upgrade, continued implementation of a timekeeping system, facilities, parks, and sheriff department capital, economic development, and other smaller projects that are not recurring.

	Budgeted Usage of Unassigned General Fund Balance
2017	2,436,771
2018	1,890,520
2019	1,818,830

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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.

Resources by Source				
Governmental Funds				
	2018	Percent of	Increase (Decrease)	
			Amount	from prior year
		Total	Amount	Percent
Taxes (property and other)	\$ 44,516,441	44.59%	\$ 1,295,579	3.00%
Intergovernmental revenues	32,712,538	32.77%	3,531,149	12.10%
Licenses and permits	979,748	0.98%	(23,921)	-2.38%
Fines, forfeits and penalties	340,756	0.34%	(27,692)	-7.52%
Public charges for services	15,006,100	15.03%	504,141	3.48%
Intergovernmental charges for services	4,102,688	4.11%	449,579	12.31%
Miscellaneous revenues	<u>2,172,325</u>	2.18%	<u>(205,851)</u>	-8.66%
	<u>\$ 99,830,596</u>	100.00%	<u>\$ 5,522,984</u>	

Governmental tax revenues increased \$1,295,579. The General Fund increased property taxes by \$290,022, while the Human Services Fund increased property taxes by \$294,292, and Debt Service property taxes increased by \$113,915. Sales tax revenue increased by \$480,489 from the previous year.

Intergovernmental revenues increased by \$3,531,149. As explained earlier, this was mainly due to additional WIMCR funds of approximately \$2.2 million that were received in 2018. The WREA consortium received excess federal funding grants of \$827,393, which are restricted for that program to be used in future years. Revenues that were received in 2017 but not in 2018 included a \$462,713 Harbor Commission grant and the Badger Coulee funding of \$447,043.

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Expenditures by Function				
Governmental Funds				
	2018	Percent of	Increase (Decrease)	
			Amount	Total
General Government	\$ 11,877,554	12.38%	\$ 869,660	7.90%
Public Safety	17,568,988	18.31%	319,691	1.85%
Public Works	26,360	0.03%	(32,954)	-55.56%
Health and Human Services	50,496,463	52.63%	(1,493,598)	-2.87%
Culture, Recreation and Education	3,101,429	3.23%	(172,316)	-5.26%
Conservation and Development	4,949,617	5.16%	(73,505)	-1.46%
Miscellaneous	47,072	0.05%	(29,589)	-38.60%
Debt Service	6,385,475	6.66%	(14,011,354)	-68.69%
Capital Outlay	1,485,990	1.55%	(1,044,587)	-41.28%
	<u>\$ 95,938,948</u>	100.00%	<u>\$ (15,668,552)</u>	

Total governmental fund expenditures decreased by \$15,668,552 from 2017.

Human Services expenditures decreased by \$1,493,598. Out of home placement costs for children decreased by over \$640,000 from the prior year as the result of implementing multi-disciplinary permanency review meetings to increase effectiveness at stabilizing families. Also, there was over \$1 million in planned budget savings as the result of cost saving measures implemented by the Human Services management team across all divisions after many hours of meetings and a review of the 2017 financial statements.

Debt Service expenditures decreased by \$14,011,354. There was an increase in expenditures in 2017 of \$13,710,097 for principal and interest payments because of the payoff of the 2009A bond issue from the escrow account. The 2018 debt service expenditures of \$6,385,475 were the normal interest and principal payments with no refunding amounts included.

Capital outlay expenditures decreased by \$1,044,587. This was due to the near completion of the Downtown Campus Project, which consisted of the remaining expenditures for the addition to the Health and Human Services building and the new Administrative Center. The 2017 expenditures for this project were \$959,837, while the 2018 expenditures were \$285,133. There is a remaining fund balance in the Downtown Campus Fund of \$175,781, which is expected to be spent on a few outstanding projects. This fund is expected to be closed out in 2019.

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

December 31, 2018

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

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

	2018	2017
Hillview Health Care Center	\$ 6,218,337	\$ 5,829,425
Lakeview Nursing Home Facility Fund	1,391,057	1,188,506
Solid Waste	11,456,928	9,528,370
Apartments and assisted living facilities	4,969,504	4,766,246
Household hazardous waste disposal services	814,366	763,561
Totals	<u>\$ 24,850,192</u>	<u>\$ 22,076,108</u>

As of December 31, the County's enterprise funds reported combined net position of \$24,850,192. Of that amount, \$13,492,863, or 54.3%, represents the net investment in capital assets, \$2,063,291, or 8.3%, reflects the net pension asset discussed in Note 11, and \$707,972, or 2.8%, reflects the premium amount received in the 2017A borrowing for the Lakeview Facility Fund, and is restricted for future interest payments. The remaining amount of \$8,586,066 is unrestricted and available for spending in accordance with the needs of the County in these funds.

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

GENERAL FUND BUDGETARY HIGHLIGHTS

Differences between the original budget and final amended budget was a result of \$4,939,678 of increases in expenditures due to carryforwards and open purchase orders from fiscal year 2017 to 2018, and adjustments throughout the year because of new grants.

Differences between final amended budget and the actual revenues and expenses resulted in a \$6,870,353 positive variance in the General Fund before other financing sources and uses. The major reasons for the variance are as follows:

Revenues:

- Taxes
 - Property taxes increased by \$290,022 for the General Fund from the previous year. Sales tax revenue increased \$480,489 from the previous year and was \$977,849 higher than budget. The La Crosse area continues to be a regional shopping and tourist destination.

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

December 31, 2018

- Intergovernmental Revenues:
 - State Aid Land Conservation was less than budget by \$104,909. This was due to the LWRMP Implementation grant that is explained in the expenditure section of Conservation and Development.
- Public Charges for Services
 - Register of Deeds fees were \$74,123 higher than budgeted, as home sales continued to be strong in La Crosse County, despite low inventories. Relatively low interest rates for home mortgages helped contribute to the strong housing market.
 - The County budgeted \$20,000 for timber sales from the County forests; however, because prices were low, no timber was sold in 2018.
- Miscellaneous Revenues
 - Investment earnings increased by \$257,792 from the previous year and were \$214,124 higher than the adjusted budget. This was due to slightly higher interest rates and changes in the investment mix.
- Other Financing Sources
 - A plot of land adjacent to the County landfill, known as the “Schroeder Property”, was sold to the City of La Crosse in 2018. This was originally planned to be sold in 2016, but was delayed. The proceeds of the sale are being used to fund the Neighborhood Revitalization project in two areas of the City of La Crosse.

Expenditures:

- General Government
 - County Board expenditures were less than budget by \$69,480. This was due to savings in voter education of \$19,070, advertising and promotion of \$22,077, and special projects of \$18,832. The unused amounts for advertising and promotion, and for special projects were carried forward to 2019.
 - The Clerk of Courts expenditures were \$97,583 less than budgeted. Salary and fringe savings of \$108,575 were due to 2.5 positions that were not filled due to the change in processing of paper filings to e-filing.
 - Medical Examiner was over budget by \$68,544. This was due to an increased caseload, resulting in salary and fringes being over budget by \$39,774 and autopsies over budget by \$32,821.
 - Information Technology expenditures were less than budget by \$142,997. Savings of \$155,512 was in the budget line for software licensing. \$87,000 of this amount was carried forward to 2019 to continue the rollout of Microsoft Office 365.
 - Insurance was over budget by \$304,072 due to unforeseen worker's comp claims in the Sheriff and Emergency Services departments.
 - The Finance Department had salary and fringe savings of \$80,546. A clerk position was vacated during 2018 and not refilled, and a part-time senior accountant position that was not filled was eliminated in the 2019 budget.
 - The Human Resources budget had savings of \$74,358 in expenditures, mainly due to the delay of the pay study for salaried positions until 2019. \$59,974 was carried forward for this study, which should become effective for the 2021 budget year.

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

December 31, 2018

- **Public Safety**
 - Central dispatch expenditures were less than budget by \$125,177. This was due to salary and fringe savings of \$82,578 as positions were vacant for part of the year, along with savings in communications maintenance of \$24,839.
 - Jail and court services expenditures were also less than budget by \$199,593. \$137,478 of this amount was due to savings in health insurance. As positions in the jail have been filled due to retirements or terms, newer employees may be choosing the single plan instead of family, or sometimes no insurance if they are young enough to be on the parents' plans. Also, \$50,000 had been budgeted for prisoner board expense in case the jail was over capacity and would need to house prisoners in other counties. None of this was spent in 2018.
- **Health and Human Services**
 - The budget line for the Collaborative to End Homelessness was under budget by \$461,459. \$50,000 of the total \$500,000 allocated to this project in the 2018 budget was authorized by County Board resolution to be spent in 2018. \$38,541 was spent, with the remaining \$11,459 carried forward to 2019. In early 2019, the County Board passed another resolution authorizing an additional \$175,000 to be used in 2019. Any unspent dollars from this initiative are shown in the fund statements as part of the committed fund balance.
- **Culture, Recreation and Education**
 - UW Extension expenditures were lower than budget by \$230,063. This was partially due to salary and fringe savings of \$110,120. The Family Living Agent retired at the end of 2017, and had been funded for many years by the County and the State. With this change, the position became 100% State funded through a contract, saving \$45,000 in personnel costs and had little effect on the contract budget line as the position was not filled until November of 2018. A secretary position was vacant for part of the year and \$31,000 funded for an intern program was carried forward to be spent in 2019. Children's programs were under budget by \$41,755, and this amount was carried forward to be spent in the 2019 budget.
- **Conservation and Development**
 - Land Conservation expenditures were less than budget by \$175,648. The LWRMP Implementation grant was under budget by \$107,570 in revenues and expenditures. Dairy farmers in the County who participate in the program need to pay 30% of the costs of the program, and due to the low milk prices very few projects were completed in 2018. The County is reimbursed in full from the State for the remaining 70% of the costs. Also, the environmental fund budget line had savings of \$47,128, of which \$40,000 was carried forward to 2019.
 - Neighborhood revitalization expenditures were less than budgeted by \$720,854. Several projects have been awarded, but not yet completed, and the entire amount was carried forward into the 2019 budget.
 - Badger Coulee was under budget by \$150,000, as a planned contribution of that amount to the Village of Holmen for their community center did not happen in 2018. The funds were carried forward to 2019.

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

December 31, 2018

- Expenditures for the Bluffland Protections were less than budget by \$81,500. There was a delay in getting the program started, as a position was filled in February 2018 and work has continued in reaching agreements with some municipalities. No funds were carried forward, as the expenditures for this program were again budgeted for 2019.
- Miscellaneous
 - Salary contingency of \$222,383 was budgeted for 2018. \$924,375 was carried forward from unused 2017 appropriations for a total of \$1,146,758. \$11,773 was used for the diversity internship program per the 2018 budget. \$175,000 was approved through an account transfer for an overage in the retiree's insurance budget line. Approved by resolution was \$26,667 which was transferred to Human Services to cover the cost of a social worker position for the Hintgen-Humber neighborhood project. The balance of \$933,318 was carried forward to moderate the increased costs of salary and fringe in the 2019 budget.
- Capital Outlay
 - Capital outlay expenditures were less than the final budget by \$1,786,779. Projects that were not completed in 2018 will have funds carried forward to 2019.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The County's capital assets for its governmental and business-type activities at December 31 amounted to \$179,846,305 (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	
	2018	2017	2018	2017	2018	2017
Capital Assets						
Land	\$ 3,646,015	\$ 4,015,655	\$ 943,173	\$ 943,173	\$ 4,589,188	\$ 4,958,828
Land Improvements	4,388,731	4,088,929	39,411,456	34,870,870	43,800,187	38,959,799
Buildings	88,696,313	88,322,683	28,612,247	28,387,926	117,308,560	116,710,609
Machinery and equipment	27,035,417	27,072,283	8,744,260	8,713,578	35,779,677	35,785,861
Infrastructure	112,565,957	107,615,508	-	-	112,565,957	107,615,508
Intangibles	9,323,831	8,484,388	390,995	370,289	9,714,826	8,854,677
Construction in progress	2,629,914	3,356,439	92,937	3,272,422	2,722,851	6,628,861
Total capital assets	248,286,178	242,955,885	78,195,068	76,558,258	326,481,246	319,514,143
Less:						
Accumulated Depreciation	107,371,252	101,396,362	39,263,689	38,008,326	146,634,941	139,404,688
Total net capital assets	\$ 140,914,926	\$ 141,559,523	\$ 38,931,379	\$ 38,549,932	\$ 179,846,305	\$ 180,109,455

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

December 31, 2018

Within the governmental activities, the significant change in capital assets was due to infrastructure additions in the Highway Department for road reconstruction. Within the business-type activities, the decrease in construction in progress and the increase in land improvements was related to the completion of the site entrance and the last planned cell construction in the Solid Waste Department.

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 \$87,356,470 of debt outstanding. This includes \$76,255,989 of general obligation debt, \$10,849,904 of revenue loan debt, and a \$250,577 loan payable to the State of Wisconsin. During the year, the County issued \$2,765,000 of general obligation promissory notes for the annual highway borrowing which was used for road construction. Under current State statutes, the County's general obligation debt issuances are subject to a legal limitation, based on five percent of the equalized value of taxable property in the County. At December 31, the County's total amount applicable to debt margin was \$72,241,461 which was well below the legal limit of \$501,792,725. The net general obligation debt per capita equaled \$639.57 at year-end.

The chart on the following page shows the actual principal balances of the debt for La Crosse County, not including premiums or discounts, or the loan payable to the State of Wisconsin of \$250,577.

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

December 31, 2018

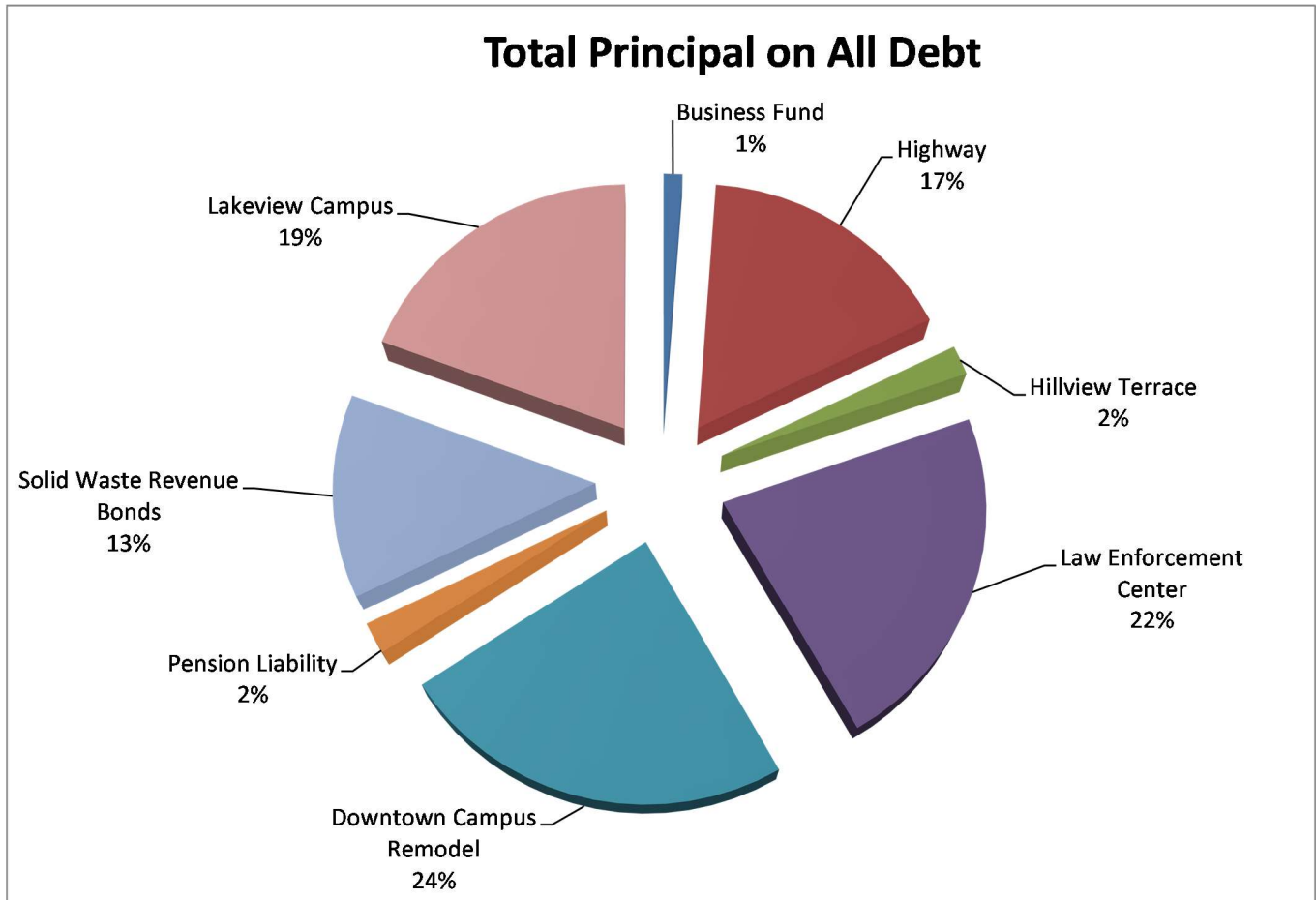
Principal Balances for Year End 2018				
	12/31/17 Balance	2018 Principal Payments	2018 New Debt	12/31/18 Balance
Governmental Funds Debt				
Law Enforcement Center				
2010D Refunding Bonds	\$ 2,480,000	\$ 195,000	\$ -	\$ 2,285,000
2016A GO Refunding Bonds (ref 2010 STFL)	4,570,000	370,000	-	4,200,000
2016A GO Refunding Bonds (ref 2009A)	<u>13,045,000</u>	<u>1,050,000</u>	<u>-</u>	<u>11,995,000</u>
Total Law Enforcement Center	20,095,000	1,615,000	-	18,480,000
Downtown Project Remodel				
2015A GO Bonds	10,145,000	475,000	-	9,670,000
2016A GO Bonds	<u>10,660,000</u>	<u>375,000</u>	<u>-</u>	<u>10,285,000</u>
Total Downtown Project Remodel	20,805,000	850,000	-	19,955,000
Pension Liability				
2010C GO Refunding Bonds	1,925,000	250,000	-	1,675,000
Business Fund				
2007A Corporate Purpose Bonds	170,000	55,000	-	115,000
2010C (TIF)	100,000	100,000	-	-
2010C (Non TIF)	195,000	20,000	-	175,000
2014A GO Notes	<u>725,000</u>	<u>25,000</u>	<u>-</u>	<u>700,000</u>
Total Business Fund	1,190,000	200,000	-	990,000
Highway Debt (Paid through Debt Service)				
2013 A Bond	3,595,000	570,000	-	3,025,000
2014 A Bond	2,125,000	445,000	-	1,680,000
2015 A Bond	2,105,000	365,000	-	1,740,000
2016 A Bond	2,310,000	380,000	-	1,930,000
2017 B Bond	2,725,000	-	-	2,725,000
2018 A Notes	<u>-</u>	<u>-</u>	<u>2,765,000</u>	<u>2,765,000</u>
Total Highway Debt	12,860,000	1,760,000	2,765,000	13,865,000
Total Governmental Funds Debt	<u>56,875,000</u>	<u>4,675,000</u>	<u>2,765,000</u>	<u>54,965,000</u>
Enterprise Funds Debt				
Solid Waste				
2015 STFL Revenue Loan	5,045,350	547,635	-	4,497,715
2016 STFL Revenue Loan	<u>7,022,710</u>	<u>670,521</u>	<u>-</u>	<u>6,352,189</u>
Total Solid Waste	12,068,060	1,218,156	-	10,849,904
Hillview Terrace				
2010A Build America Bonds	1,675,000	110,000	-	1,565,000
Lakeview Campus				
2017 A Bond	<u>16,130,000</u>	<u>-</u>	<u>-</u>	<u>16,130,000</u>
Total Enterprise Funds Debt	<u>29,873,060</u>	<u>1,328,156</u>	<u>-</u>	<u>28,544,904</u>
Grand Total County Debt	<u>\$ 86,748,060</u>	<u>\$ 6,003,156</u>	<u>\$ 2,765,000</u>	<u>\$ 83,509,904</u>

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

December 31, 2018

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

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



Request for Information

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

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BASIC FINANCIAL STATEMENTS



LA CROSSE COUNTY
Exceptional services. Extraordinary place.

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

December 31, 2018

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Cash and investments	\$ 47,119,618	\$ 13,779,107	\$ 60,898,725	\$ 610,305
Receivables (net of allowance for uncollectibles)	62,432,022	3,641,343	66,073,365	532,080
Internal balances	999,269	(999,269)	-	-
Inventories and prepayments	1,749,161	109,525	1,858,686	-
Other assets	432,592	252,444	685,036	-
Restricted cash and investments	1,555,911	9,872,387	11,428,298	11,244
Restricted net pension asset	7,781,832	2,063,291	9,845,123	809,475
Capital assets not being depreciated:				
Construction in progress	2,629,914	92,937	2,722,851	-
Land	3,646,015	943,173	4,589,188	-
Intangibles	3,268,561	-	3,268,561	-
Capital assets being depreciated:				
Land improvements	4,388,731	39,411,456	43,800,187	-
Buildings	88,696,313	28,612,247	117,308,560	-
Machinery and equipment	27,035,417	8,744,260	35,779,677	-
Infrastructure	112,565,957	-	112,565,957	-
Intangibles	6,055,270	390,995	6,446,265	-
Accumulated depreciation	(107,371,252)	(39,263,689)	(146,634,941)	-
Total Assets	<u>262,985,331</u>	<u>67,650,207</u>	<u>330,635,538</u>	<u>1,963,104</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pension	13,988,133	3,709,584	17,697,717	1,608,184
Xcel contract	-	2,544,533	2,544,533	-
Unamortized loss on debt refunding	-	243,127	243,127	-
Post employment benefit	71,780	-	71,780	-
Total Deferred Outflows of Resources	<u>14,059,913</u>	<u>6,497,244</u>	<u>20,557,157</u>	<u>1,608,184</u>
LIABILITIES				
Accounts payable and other current liabilities	10,017,368	2,151,900	12,169,268	827,381
Claims payable	1,838,728	439,676	2,278,404	-
Liabilities payable from restricted assets	611,429	25,114	636,543	11,244
Unearned revenue	175,102	58,551	233,653	-
Accrued interest	394,308	350,687	744,995	-
Accrued interest payable from restricted assets	-	155,572	155,572	-
Long-Term Liabilities:				
Compensated absences - current	2,322,798	563,101	2,885,899	-
Compensated absences - noncurrent	4,874,044	-	4,874,044	-
Post employment benefit obligation - noncurrent	4,214,008	-	4,214,008	-
Bonds and notes payable - current	5,260,675	2,002,979	7,263,654	-
Bonds and notes payable - noncurrent	52,300,685	27,792,131	80,092,816	-
Landfill post-closure costs - current	24,270	13,031	37,301	-
Landfill post-closure costs - noncurrent	464,572	8,093,685	8,558,257	-
Total Liabilities	<u>82,497,987</u>	<u>41,646,427</u>	<u>124,144,414</u>	<u>838,625</u>
DEFERRED INFLOWS OF RESOURCES				
Subsequent year property tax levy	34,723,713	160,911	34,884,624	-
Pension	15,635,646	4,064,859	19,700,505	1,295,031
Total Deferred Inflows of Resources	<u>50,359,359</u>	<u>4,225,770</u>	<u>54,585,129</u>	<u>1,295,031</u>
NET POSITION				
Net investment in capital assets	86,110,257	13,492,863	99,603,120	-
Restricted for:				
Debt service	24,231	707,972	732,203	-
Elderly programs	338,354	-	338,354	-
Land records	207,069	-	207,069	-
Business fund	7,416,395	-	7,416,395	-
Human service programs	1,889,391	-	1,889,391	-
Environmental programs	494,503	-	494,503	-
Library programs	442,987	-	442,987	-
Urban transportation	168,247	-	168,247	-
Register of deeds	29,845	-	29,845	-
Special jail assessments	45,893	-	45,893	-
Dog licenses	1,000	-	1,000	-
Pensions	7,781,832	2,063,291	9,845,123	809,475
Other purposes	44,066	-	44,066	-
Unrestricted	39,193,828	12,011,128	51,204,956	628,157
Total Net Position	<u>\$ 144,187,898</u>	<u>\$ 28,275,254</u>	<u>\$ 172,463,152</u>	<u>\$ 1,437,632</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, 2018

	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT				
GOVERNMENTAL ACTIVITIES				
General government	\$ 11,324,080	\$ 1,894,811	\$ 485,839	\$ -
Public safety	19,266,507	1,616,855	334,972	-
Public works	11,318,173	3,723,054	2,071,632	-
Health and human services	51,053,092	15,129,335	26,229,000	-
Culture, recreation and education	3,357,778	733,389	159,034	-
Conservation and development	3,289,331	492,427	2,580,627	-
Interest on long-term debt	1,623,021	-	-	-
Total governmental activities	<u>101,231,982</u>	<u>23,589,871</u>	<u>31,861,104</u>	<u>-</u>
BUSINESS TYPE ACTIVITIES				
Hillview Health Care Center	13,947,038	11,446,011	3,115,545	-
Lakeview Nursing Home Facility	1,093,519	1,280,480	-	-
Solid Waste	10,169,621	11,987,954	-	-
Apartments and assisted living facilities	5,274,818	5,460,193	80,340	-
Household hazardous waste disposal services	443,094	345,979	-	-
Total business type activities	<u>30,928,090</u>	<u>30,520,617</u>	<u>3,195,885</u>	<u>-</u>
TOTAL PRIMARY GOVERNMENT	<u>\$ 132,160,072</u>	<u>\$ 54,110,488</u>	<u>\$ 35,056,989</u>	<u>\$ -</u>
COMPONENT UNIT				
Mississippi Valley Health Services	<u>\$ 7,856,508</u>	<u>\$ 6,593,962</u>	<u>\$ 1,572,646</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 (as restated)

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, 2018

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

Primary Government			
Governmental Activities	Business Type Activities	Total	Component Unit
\$ (8,943,430)	\$ -	\$ (8,943,430)	\$ -
(17,314,680)	-	(17,314,680)	-
(5,523,487)	-	(5,523,487)	-
(9,694,757)	-	(9,694,757)	-
(2,465,355)	-	(2,465,355)	-
(216,277)	-	(216,277)	-
(1,623,021)	-	(1,623,021)	-
(45,781,007)	-	(45,781,007)	-
-	614,518	614,518	-
-	186,961	186,961	-
-	1,818,333	1,818,333	-
-	265,715	265,715	-
-	(97,115)	(97,115)	-
-	2,788,412	2,788,412	-
(45,781,007)	2,788,412	(42,992,595)	-
-	-	-	310,100
34,171,629	154,050	34,325,679	-
12,927,849	-	12,927,849	-
53,290	-	53,290	-
4,236,691	-	4,236,691	-
1,608,276	165,192	1,773,468	37
1,274,213	8,925	1,283,138	-
54,271,948	328,167	54,600,115	37
(30,948)	30,948	-	-
8,459,993	3,147,527	11,607,520	310,137
135,727,905	25,127,727	160,855,632	1,127,495
\$ 144,187,898	\$ 28,275,254	\$ 172,463,152	\$ 1,437,632

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

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

December 31, 2018

	General Fund	Human Services Fund	Business Fund	Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Cash and investments	\$ 28,292,036	\$ 2,538,060	\$ 810,149	\$ 418,539	\$ 2,634,940	\$ 34,693,724
Restricted cash and investments	-	600,564	-	-	719,309	1,319,873
Receivables (net of allowance for uncollectibles)	15,091,805	23,977,135	7,248,538	6,138,621	4,641,668	57,097,767
Due from other funds	63,505	-	-	-	-	63,505
Advance to other funds	1,002,777	-	-	-	-	1,002,777
Inventories and prepayments	486,491	9,061	-	-	73,794	569,346
TOTAL ASSETS	\$ 44,936,614	\$ 27,124,820	\$ 8,058,687	\$ 6,557,160	\$ 8,069,711	\$ 94,746,992
LIABILITIES						
Accounts payable and other current liabilities	\$ 3,716,029	\$ 4,735,155	\$ 324,702	\$ -	\$ 420,586	\$ 9,196,472
Liabilities payable from restricted assets	-	611,429	-	-	-	611,429
Due to other funds	244,650	4,071	17,390	-	1,527	267,638
Advances from other funds	-	-	49,623	-	-	49,623
Unearned revenues	40,562	49,788	-	-	84,752	175,102
Total liabilities	4,001,241	5,400,443	391,715	-	506,865	10,300,264
DEFERRED INFLOWS OF RESOURCES						
Subsequent year property tax levy	7,287,772	13,511,107	-	6,138,621	4,217,059	31,154,559
Unavailable revenue-intergovernmental grants	84,540	1,236,819	-	-	-	1,321,359
Unavailable revenue-client services and taxpayers	934,235	307,469	-	-	-	1,241,704
Unavailable revenue-loan and vendor repayments	-	22,253	6,692,808	-	-	6,715,061
Total deferred inflows of resources	8,306,547	15,077,648	6,692,808	6,138,621	4,217,059	40,432,683
FUND BALANCES						
Nonspendable	4,195,465	9,061	-	-	73,794	4,278,320
Restricted	736,661	1,990,525	974,164	418,539	1,598,732	5,718,621
Committed	2,149,654	4,554,110	-	-	1,557,017	8,260,781
Assigned	4,836,213	93,033	-	-	116,244	5,045,490
Unassigned	20,710,833	-	-	-	-	20,710,833
Total fund balances	32,628,826	6,646,729	974,164	418,539	3,345,787	44,014,045
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 44,936,614	\$ 27,124,820	\$ 8,058,687	\$ 6,557,160	\$ 8,069,711	\$ 94,746,992

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, 2018

Total Fund Balances - Governmental Funds	\$	44,014,045
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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.		67,694,269
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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.		(55,215,577)
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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.		(2,345,783)
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Interest is not accrued at the fund level, but rather is recognized as an expenditure when due.		(394,308)
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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.		83,014,299
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Loan funds have unavailable revenue in the fund statements.		6,692,808
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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.		2,585,316
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Liability for post-closure costs for the old landfill are not recorded as a liability on the fund statements.		(488,842)
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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.		(6,968,757)
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The net pension asset and related deferred outflows and deferred inflows used in governmental activities are not financial resources and therefore are not reported in governmental funds.		5,600,428
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Total Net Position - Governmental Activities	\$	<u>144,187,898</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, 2018

	<u>General Fund</u>	<u>Human Service Fund</u>	<u>Business Fund</u>	<u>Debt Service Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES						
Taxes	\$ 22,132,715	\$ 12,491,214	\$ -	\$ 5,782,843	\$ 4,109,669	\$ 44,516,441
Intergovernmental revenues	6,883,694	22,264,616	2,024,728	-	1,539,500	32,712,538
Licenses and permits	277,555	-	-	-	702,193	979,748
Fines, forfeits and penalties	215,984	-	-	-	124,772	340,756
Public charges for services	2,735,080	11,780,374	-	-	490,646	15,006,100
Intergovernmental charges for services	1,833,460	2,269,228	-	-	-	4,102,688
Miscellaneous revenues	1,167,120	332,196	300,145	-	372,864	2,172,325
	<u>35,245,608</u>	<u>49,137,628</u>	<u>2,324,873</u>	<u>5,782,843</u>	<u>7,339,644</u>	<u>99,830,596</u>
Total revenues						
EXPENDITURES						
Current:						
General government	11,877,554	-	-	-	-	11,877,554
Public safety	15,712,895	1,751,164	-	-	104,929	17,568,988
Public works	-	-	-	-	26,360	26,360
Health and human services	2,187,103	43,550,083	-	-	4,759,277	50,496,463
Culture, recreation and education	1,228,356	-	-	-	1,873,073	3,101,429
Conservation and development	2,689,319	-	2,107,237	-	153,061	4,949,617
Miscellaneous	47,072	-	-	-	-	47,072
Debt service:						
Principal	-	-	211,908	4,475,000	-	4,686,908
Interest and other charges	-	-	33,394	1,614,446	-	1,647,840
Debt issue costs	50,727	-	-	-	-	50,727
Capital outlay	1,181,260	-	-	-	304,730	1,485,990
	<u>34,974,286</u>	<u>45,301,247</u>	<u>2,352,539</u>	<u>6,089,446</u>	<u>7,221,430</u>	<u>95,938,948</u>
Total expenditures						
Excess (deficiency) of revenues over (under) expenditures	271,322	3,836,381	(27,666)	(306,603)	118,214	3,891,648
OTHER FINANCING SOURCES (USES)						
Long-term debt issued	2,765,000	-	-	-	-	2,765,000
Sale of capital assets	1,407,359	-	168,000	-	18,982	1,594,341
Transfers in	30,000	26,667	16,415	-	50,518	123,600
Transfers out	(2,791,873)	(46,948)	(25,000)	-	(5,000)	(2,868,821)
	<u>1,410,486</u>	<u>(20,281)</u>	<u>159,415</u>	<u>-</u>	<u>64,500</u>	<u>1,614,120</u>
Total other financing sources (uses)						
Net change in fund balances	1,681,808	3,816,100	131,749	(306,603)	182,714	5,505,768
FUND BALANCES, BEGINNING	<u>30,947,018</u>	<u>2,830,629</u>	<u>842,415</u>	<u>725,142</u>	<u>3,163,073</u>	<u>38,508,277</u>
FUND BALANCES, ENDING	<u>\$ 32,628,826</u>	<u>\$ 6,646,729</u>	<u>\$ 974,164</u>	<u>\$ 418,539</u>	<u>\$ 3,345,787</u>	<u>\$ 44,014,045</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, 2018

Net changes in fund balances - total governmental funds \$ 5,505,768

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

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

Depreciation expense	3,471,148	
Capital outlay expenditure	(1,485,990)	
Capital outlay amount not capitalized	284,797	
Capital asset transferred between funds	16,482	
Current expenditures capitalized	<u>(380,328)</u>	(1,906,109)

Gain on sale of property is recorded in the statement of activities, while on the governmental fund the gross sales price is reported. The total of the sale prices (\$1,572,581) of capital assets and the gain on sale (\$1,179,982) is the net book value of capital assets removed. (392,599)

Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long term liabilities in the statement of net position. 4,686,908

The issuance of long term debt is an other financing source in the governmental funds, but the issuance increases long term liabilities in the statement of net position. (2,765,000)

Bond premium is amortized over the life of the bonds, whereas it is recorded as income when received in the fund statements. 305,675

Interest is not accrued at the fund level. 24,819

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. 1,364,748

Governmental funds report economic loan repayments as revenues and the issuance of new loans as expenditures. These activities are reported as changes in loans receivable in the government-wide statements. 1,573,060

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the fund statements. 1,273,510

Long-term closure costs for the old landfill are not recorded as an expense in the fund statements. 22,510

Compensated absences do not require the use of current financial resources and therefore are not reported as an expenditures in the governmental funds. (228,679)

The adjustment of the net pension asset or liability and related deferred outflows and deferred inflows do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds. (1,004,618)

Change in Net Position of Governmental Activities \$ 8,459,993

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, 2018

	Business-type Activities- Enterprise Funds				Governmental Activities	
	Hillview Health Care Center	Solid Waste	Lakeview Nursing Home Facility	Nonmajor Enterprise Funds	Total	Internal Service Funds
ASSETS						
Current Assets						
Cash and cash equivalents	\$ 2,652,355	\$ 3,131,648	\$ 1,257,429	\$ 3,301,129	\$ 10,342,561	\$ 15,862,440
Restricted cash and cash equivalents	15,360	-	707,972	9,754	733,086	-
Restricted investments	-	-	-	-	-	298,860
Receivables (net of allowance for uncollectibles)	1,197,015	818,851	795,425	580,173	3,391,464	5,442,023
Due from other funds	-	-	-	-	-	264,021
Inventories and prepayments	98,376	1,508	-	9,641	109,525	1,179,815
Total current assets	<u>3,963,106</u>	<u>3,952,007</u>	<u>2,760,826</u>	<u>3,900,697</u>	<u>14,576,636</u>	<u>23,047,159</u>
Noncurrent assets						
Restricted investments	-	9,076,479	-	-	9,076,479	-
Receivables (net of allowance for uncollectibles)	-	142,111	-	-	142,111	-
Investment in WMMIC	-	-	-	-	-	685,036
Net pension asset	1,570,359	107,072	-	385,860	2,063,291	606,372
Capital Assets:						
Land	19,562	920,064	3,203	344	943,173	445,024
Land improvements	257,120	38,949,980	27,389	176,967	39,411,456	1,249,897
Buildings	3,805,113	1,715,103	16,492,115	6,599,916	28,612,247	5,199,849
Machinery and equipment	5,494,812	612,119	1,603,750	1,033,579	8,744,260	16,328,990
Infrastructure	-	-	-	-	-	111,555,163
Intangibles	271,508	19,086	100,401	-	390,995	3,368,561
Construction in progress	-	92,937	-	-	92,937	2,359,775
Less accumulated depreciation	(8,191,213)	(25,859,673)	(1,848,338)	(3,364,465)	(39,263,689)	(67,286,602)
Total capital assets - net	<u>1,656,902</u>	<u>16,449,616</u>	<u>16,378,520</u>	<u>4,446,341</u>	<u>38,931,379</u>	<u>73,220,657</u>
Total noncurrent assets	<u>3,227,261</u>	<u>25,775,278</u>	<u>16,378,520</u>	<u>4,832,201</u>	<u>50,213,260</u>	<u>74,512,065</u>
Total Assets	<u>7,190,367</u>	<u>29,727,285</u>	<u>19,139,346</u>	<u>8,732,898</u>	<u>64,789,896</u>	<u>97,559,224</u>
DEFERRED OUTFLOWS OF RESOURCES						
Pension	2,855,114	184,599	-	669,871	3,709,584	1,122,571
Xcel contract	-	2,544,533	-	-	2,544,533	-
Unamortized loss on debt refunding	-	243,127	-	-	243,127	-
Post employment benefits	-	-	-	-	-	71,780
Total Deferred Outflows of Resources	<u>2,855,114</u>	<u>2,972,259</u>	<u>-</u>	<u>669,871</u>	<u>6,497,244</u>	<u>1,194,351</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, 2018

	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	\$ 349,429	\$ 1,647,752	\$ 1,930	\$ 144,512	\$ 2,143,623	\$ 558,889
Claims payable	-	-	-	-	-	2,278,404
Other liabilities payable from restricted assets	15,360	-	-	9,754	25,114	-
Due to other funds	13,435	-	-	46,115	59,550	338
Transportation cost pool	-	-	-	-	-	270,284
Unearned revenues	-	53,550	-	5,001	58,551	-
Accrued interest	-	331,008	-	19,679	350,687	-
Accrued interest payable from restricted assets	-	-	155,572	-	155,572	-
Current portion of bonds and notes payable	-	1,265,206	623,988	113,785	2,002,979	-
Compensated absences	439,344	34,686	-	89,071	563,101	228,085
Current portion of landfill closure cost liability	-	13,031	-	-	13,031	-
Total current liabilities	<u>817,568</u>	<u>3,345,233</u>	<u>781,490</u>	<u>427,917</u>	<u>5,372,208</u>	<u>3,336,000</u>
Noncurrent liabilities						
Advances from other funds	-	-	196,000	757,154	953,154	-
Bonds and notes payable	-	9,584,698	16,770,799	1,436,634	27,792,131	-
Post employment benefit obligation	-	-	-	-	-	4,214,008
Landfill closure cost liability	-	8,093,685	-	-	8,093,685	-
Total noncurrent liabilities	<u>-</u>	<u>17,678,383</u>	<u>16,966,799</u>	<u>2,193,788</u>	<u>36,838,970</u>	<u>4,214,008</u>
Total Liabilities	<u>817,568</u>	<u>21,023,616</u>	<u>17,748,289</u>	<u>2,621,705</u>	<u>42,211,178</u>	<u>7,550,008</u>
DEFERRED INFLOWS OF RESOURCES						
Subsequent year property tax levy	-	-	-	160,911	160,911	3,569,154
Pension	3,009,576	219,000	-	836,283	4,064,859	1,195,052
Total Deferred Inflows of Resources	<u>3,009,576</u>	<u>219,000</u>	<u>-</u>	<u>997,194</u>	<u>4,225,770</u>	<u>4,764,206</u>
NET POSITION						
Net investment in capital assets	1,657,162	9,957,976	(1,018,197)	2,895,922	13,492,863	73,130,425
Restricted for:						
Debt service	-	-	707,972	-	707,972	-
Net pension asset	1,570,359	107,072	-	385,860	2,063,291	606,372
Unrestricted	2,990,816	1,391,880	1,701,282	2,502,088	8,586,066	12,702,564
Total Net Position	<u>\$ 6,218,337</u>	<u>\$ 11,456,928</u>	<u>\$ 1,391,057</u>	<u>\$ 5,783,870</u>	<u>24,850,192</u>	<u>\$ 86,439,361</u>
Adjustment to report the cumulative internal balance for the net effect of the activity between the internal service funds and the enterprise funds over time					<u>3,425,062</u>	
NET POSITION OF BUSINESS - TYPE ACTIVITIES					<u>\$ 28,275,254</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, 2018

	Business-type Activities- Enterprise Funds				Total	Governmental Activities
	Hillview Health Care Center	Solid Waste	Lakeview Nursing Home Facility	Nonmajor Enterprise Funds		Internal Service Funds
OPERATING REVENUES						
Public charges for services	\$ 11,238,393	\$ 11,917,849	\$ -	\$ 5,562,809	\$ 28,719,051	\$ 6,215,210
Intergovernmental grants and fees	-	24,123	795,425	224,583	1,044,131	-
Interdepartmental revenues	185,274	16,921	484,617	9,505	696,317	15,255,376
Miscellaneous revenues	22,344	29,061	438	9,275	61,118	65,952
Total operating revenues	<u>11,446,011</u>	<u>11,987,954</u>	<u>1,280,480</u>	<u>5,806,172</u>	<u>30,520,617</u>	<u>21,536,538</u>
OPERATING EXPENSES						
Personnel services	10,940,295	708,261	-	3,750,608	15,399,164	-
Contractual services	579,212	5,528,599	-	251,074	6,358,885	-
Construction and maintenance	-	-	-	-	-	6,756,694
General and administrative services	510,367	272,137	201	721,794	1,504,499	2,942,925
Post employment benefit	-	-	-	-	-	467,656
Claims	-	-	-	-	-	14,051,380
Materials and supplies	1,187,038	6,988	-	382,783	1,576,809	-
Utilities	188,515	101,416	-	185,952	475,883	-
Depreciation/amortization	304,970	446,089	557,335	283,292	1,591,686	3,590,394
Other services and charges	476,403	2,629,908	-	105,876	3,212,187	-
Total operating expenses	<u>14,186,800</u>	<u>9,693,398</u>	<u>557,536</u>	<u>5,681,379</u>	<u>30,119,113</u>	<u>27,809,049</u>
Operating income (loss)	<u>(2,740,789)</u>	<u>2,294,556</u>	<u>722,944</u>	<u>124,793</u>	<u>401,504</u>	<u>(6,272,511)</u>
NONOPERATING REVENUES (EXPENSES)						
Property taxes	-	-	-	154,050	154,050	3,300,000
Intergovernmental revenues	3,115,545	-	-	53,332	3,168,877	2,071,632
Investment earnings	1,569	128,436	-	18	130,023	165,151
Interest expense	-	(474,302)	(601,727)	(112,776)	(1,188,805)	-
Finance charges	-	-	(3,244)	(1,044)	(4,288)	-
Amortization of debt (discount) or premium	-	-	68,988	(1,215)	67,773	-
Rebates	-	-	-	27,008	27,008	-
Contribution to other government	-	-	-	-	-	(263,484)
Gain (loss) on disposal of property and equipment	6,801	(20,132)	325	-	(13,006)	23,130
Total nonoperating revenues (expenses)	<u>3,123,915</u>	<u>(365,998)</u>	<u>(535,658)</u>	<u>119,373</u>	<u>2,341,632</u>	<u>5,296,429</u>
Income (loss) before transfers	<u>383,126</u>	<u>1,928,558</u>	<u>187,286</u>	<u>244,166</u>	<u>2,743,136</u>	<u>(976,082)</u>
Transfers in	5,786	-	15,265	144,897	165,948	2,714,273
Transfers out	-	-	-	(135,000)	(135,000)	-
CHANGE IN NET POSITION	<u>388,912</u>	<u>1,928,558</u>	<u>202,551</u>	<u>254,063</u>	<u>2,774,084</u>	<u>1,738,191</u>
NET POSITION, BEGINNING (as restated)	<u>5,829,425</u>	<u>9,528,370</u>	<u>1,188,506</u>	<u>5,529,807</u>		<u>84,701,170</u>
NET POSITION, ENDING	<u>\$ 6,218,337</u>	<u>\$ 11,456,928</u>	<u>\$ 1,391,057</u>	<u>\$ 5,783,870</u>		<u>\$ 86,439,361</u>
Adjustment for the net effect of the current year activity between internal service funds and enterprise funds					<u>373,443</u>	
CHANGE IN NET POSITION OF BUSINESS -TYPE ACTIVITIES					<u>\$ 3,147,527</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, 2018

	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	\$ 11,472,870	\$ 11,869,777	\$ 796,065	\$ 5,476,049	\$ 29,614,761	\$ 6,170,649
Receipts from interfund services provided	185,274	16,921	484,617	9,505	696,317	15,202,409
Receipts from cash contributions	15,742	-	-	171	15,913	-
Receipts from intergovernmental grants and fees	-	24,123	-	220,893	245,016	-
Other operating cash receipts	6,602	29,061	-	4,134	39,797	77,176
Payments to suppliers and providers	(2,500,935)	(8,876,461)	(201)	(1,367,628)	(12,745,225)	(18,944,812)
Payments to employees for salaries and benefits	(10,714,630)	(678,014)	-	(3,664,524)	(15,057,168)	(4,708,175)
Payments for interfund services used	(391,774)	(172,354)	-	(300,528)	(864,656)	(390,373)
Net cash provided by (used for) operating activities	(1,926,851)	2,213,053	1,280,481	378,072	1,944,755	(2,593,126)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES						
Contribution to other government	-	-	-	-	-	(263,484)
Transfers to other funds	-	-	-	(135,000)	(135,000)	-
Transfers from other funds	5,786	-	15,265	144,897	165,948	-
Principal paid on long-term debt	-	(547,635)	-	-	(547,635)	-
Interest paid	-	(201,814)	-	-	(201,814)	-
Federal and state aids received	3,115,545	-	-	53,332	3,168,877	2,071,632
Receipts from property taxes	-	-	-	154,050	154,050	3,300,000
Net cash provided by (used for) non-capital financing activities	3,121,331	(749,449)	15,265	217,279	2,604,426	5,108,148
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Acquisition and construction of capital assets	(155,485)	(2,050,598)	(94,528)	(29,913)	(2,330,524)	(5,727,729)
Transfers from other funds	-	-	-	-	-	2,714,273
Proceeds from sales of capital assets	8,600	7,500	325	-	16,425	180,654
Rebates	-	-	-	27,008	27,008	-
Payment on advance from other funds	-	-	-	(44,344)	(44,344)	-
Payments for finance charges	-	-	(3,244)	(1,044)	(4,288)	-
Principal paid on long-term debt	-	(670,521)	-	(110,000)	(780,521)	-
Interest paid	-	(263,352)	(651,673)	(113,752)	(1,028,777)	-
Net cash used for capital and related financing activities	(146,885)	(2,976,971)	(749,120)	(272,045)	(4,145,021)	(2,832,802)
CASH FLOWS FROM INVESTING ACTIVITIES						
Interest on investments	1,569	128,436	-	18	130,023	165,151
Redemption of investments	-	(128,436)	-	-	(128,436)	-
Net cash provided by investing activities	1,569	-	-	18	1,587	165,151
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS						
	1,049,164	(1,513,367)	546,626	323,324	405,747	(152,629)
CASH AND CASH EQUIVALENTS, BEGINNING						
	1,618,551	4,645,015	1,418,775	2,987,559	10,669,900	16,015,069
CASH AND CASH EQUIVALENTS, ENDING						
	<u>\$ 2,667,715</u>	<u>\$ 3,131,648</u>	<u>\$ 1,965,401</u>	<u>\$ 3,310,883</u>	<u>\$ 11,075,647</u>	<u>\$ 15,862,440</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, 2018

	Business-type Activities- Enterprise Funds				Governmental Activities	
	Hillview Health Care Center	Solid Waste	Lakeview Nursing Home Facility	Nonmajor Enterprise Funds	Total	Internal Service Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES						
Operating income (loss)	\$ (2,740,789)	\$ 2,294,556	\$ 722,944	\$ 124,793	\$ 401,504	\$ (6,272,511)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:						
Depreciation expense	304,970	446,089	557,335	283,292	1,591,686	3,590,394
Amortization	-	535,691	-	-	535,691	-
(Increase) Decrease receivables	247,612	(54,361)	202	(95,653)	97,800	(365,465)
(Increase) Decrease due from other funds	-	-	-	-	-	(59,033)
(Increase) Decrease inventories and prepayments	16,126	(1,171)	-	307	15,262	22,281
(Increase) Decrease retention deposit	-	-	-	-	-	(49,453)
(Increase) Decrease pension related amounts	231,872	21,954	-	57,707	311,533	54,494
Increase (Decrease) accounts payable and other current liabilities	34,028	17,579	-	(7,493)	44,114	175,519
Increase (Decrease) claims payable	-	-	-	-	-	(144,155)
Increase (Decrease) due to other funds	13,423	(208)	-	-	13,215	338
Increase (Decrease) other liabilities	-	-	-	-	-	23,624
Increase (Decrease) unearned revenue	-	6,289	-	4,950	11,239	-
Increase (Decrease) compensated absences	(34,093)	5,892	-	10,169	(18,032)	34,965
Increase (Decrease) other post employment benefit related amounts	-	-	-	-	-	395,876
Increase (Decrease) landfill closure cost liability	-	(1,059,257)	-	-	(1,059,257)	-
Total adjustments	<u>813,938</u>	<u>(81,503)</u>	<u>557,537</u>	<u>253,279</u>	<u>1,543,251</u>	<u>3,679,385</u>
Net cash provided by (used for) operating activities	<u>\$ (1,926,851)</u>	<u>\$ 2,213,053</u>	<u>\$ 1,280,481</u>	<u>\$ 378,072</u>	<u>\$ 1,944,755</u>	<u>\$ (2,593,126)</u>

NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:

Hillview Health Care Center acquired capital assets during 2018 through accounts payable. (\$260) of capital asset purchases remained in the outstanding accounts payable balance at year-end.

Solid Waste also acquired capital assets during 2018 through accounts payable. \$139,451 of capital asset purchases remained in the outstanding accounts payable balance at year-end. During 2018, the Lakeview Nursing Home Facility fund transferred a fully depreciated vehicle with a cost of \$41,082 to Regent Manor and received a fully depreciated vehicle with a cost of \$32,946 from Regent Manor.

Lakeview Nursing Home Facility fund also acquired capital assets during 2018 through accounts payable. \$1,930 of capital asset purchases remained in the outstanding accounts payable balance at year-end.

County Highway acquired capital assets during 2018 through accounts payable. \$90,232 of capital asset purchases remained in the outstanding accounts payable balance at year-end.

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

Unrestricted, January 1, 2018	\$ 1,590,056	\$ 4,645,015	\$ 59,129	\$ 2,978,698	\$ 9,272,898	\$ 16,015,069
Restricted, January 1, 2018	28,495	-	1,359,646	8,861	1,397,002	-
Total	<u>1,618,551</u>	<u>4,645,015</u>	<u>1,418,775</u>	<u>2,987,559</u>	<u>10,669,900</u>	<u>16,015,069</u>
Net increase (decrease) in cash and cash equivalents	1,049,164	(1,513,367)	546,626	323,324	405,747	(152,629)
Total	<u><u>2,667,715</u></u>	<u><u>3,131,648</u></u>	<u><u>1,965,401</u></u>	<u><u>3,310,883</u></u>	<u><u>11,075,647</u></u>	<u><u>15,862,440</u></u>
Unrestricted, December 31, 2018	\$ 2,652,355	\$ 3,131,648	\$ 1,257,429	\$ 3,301,129	\$ 10,342,561	\$ 15,862,440
Restricted, December 31, 2018	15,360	-	707,972	9,754	733,086	-
Total	<u><u>2,667,715</u></u>	<u><u>3,131,648</u></u>	<u><u>1,965,401</u></u>	<u><u>3,310,883</u></u>	<u><u>11,075,647</u></u>	<u><u>15,862,440</u></u>

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

DECEMBER 31, 2018

	Agency Funds
ASSETS	
Cash and investments	\$ 1,605,937
Receivables	18,986
TOTAL ASSETS	\$ 1,624,923
 LIABILITIES	
Accounts payable and other current liabilities	1,624,923
TOTAL LIABILITIES	\$ 1,624,923

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

NOTES TO BASIC FINANCIAL STATEMENTS



LA CROSSE COUNTY
Exceptional services. Extraordinary place.

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

December 31, 2018

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 elderly and developmentally disabled. MVHS is governed by thirteen counties, including La Crosse County, each who appoint one member by the respective participating counties. In addition, La Crosse County Board exercises its will by appointing two additional members to MVHS who must serve as the president and vice president, respectively. The County contracts with MVHS to provide personnel and human resources related to the administration and management of the nursing home, as well as provide financial resources for the operations, including any incidental costs or services.

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

B. Government-wide and Fund Financial Statements

Government-wide Financial Statements

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

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

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

December 31, 2018

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

Business Special Revenue Fund – Accounts for loans provided to businesses within the County to promote economic development, loans provided to residents throughout a thirteen-county area for the rehabilitation of their homes and down-payment assistance, 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.

Major Enterprise Funds

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

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

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

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

December 31, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The County reports the following nonmajor governmental and enterprise funds:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

December 31, 2018

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 payment of workers compensation claims.

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

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

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

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

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

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

Government – wide Financial Statements

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

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

Fund Financial Statements

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

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

December 31, 2018

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, 2018

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), Lakeview Nursing Home Facility Fund bond premium used for debt service, construction projects in the Capital Projects Fund, and the net pension asset required for GASB 68. Also included in restricted assets are the deposits required by the Wisconsin Department of Natural Resources for the County's landfill closure and post-closure care costs. The Human Services Fund has restricted assets that consist of cash held in trust for foster care clients and for the Western Region for Economic Assistance (WREA) Income Maintenance Consortium.

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

December 31, 2018

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 acquisition value at the time of acquisition.

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

Additions to and replacements of capital assets are recorded at original cost, which includes material, labor, overhead, and an allowance for the cost of funds used during construction when significant. For tax-exempt debt, the amount of interest capitalized for proprietary funds equals the interest expense incurred during construction netted against any interest revenue from temporary investment of borrowed fund proceeds. No interest was capitalized during 2018. The cost of renewals and betterments relating to retirement units is added to plant accounts. The cost of property replaced, retired or otherwise disposed of, is deducted from capital asset accounts.

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

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

Fund Financial Statements

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

6. Deferred Outflows of Resources

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

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

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

December 31, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

7. Employees' Retirement System

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

8. Compensated Absences

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

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

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

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

9. Long-Term Obligations

In the government-wide statements and in the proprietary funds in the fund financial statements, long-term obligations are reported as liabilities in the applicable governmental activities, business type activities, or proprietary fund statement of net position. The long-term obligations consist primarily of notes and bonds payable, landfill post-closure costs, accrued compensated absences, 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, 2018

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 – Consists of all other amounts that do not meet the definition of “restricted” or “net investment in capital assets.”

Fund Statements

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

See Note 10 for an explanation of the various fund balance and net position descriptions.

13. Other Post-Employment Benefits (OPEB)

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

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

December 31, 2018

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, 2018

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	\$ 7,604,040	\$ 8,722,136	Custodial credit risk
U.S. Treasury Notes	3,426,050	3,426,050	Interest rate risk, custodial credit risk
U.S. Agency Securities - implicitly guaranteed	21,808,359	21,808,359	Interest rate risk, credit risk, custodial credit risk, concentration of credit risk
U.S. Agency Securities - explicitly guaranteed	880,082	880,082	Interest rate risk, custodial credit risk
U.S. Small Business Administration Mortgages	4,538,844	4,538,844	Interest rate risk, credit risk, custodial credit risk, concentration of credit risk
Corporate Issues	1,534,792	1,534,792	Interest rate risk, credit risk, custodial credit risk, concentration of credit risk
State of Wisconsin Local Government Investment Pool	22,900,106	22,900,106	Credit risk
Mutual Funds - other than bond funds	11,832,760	11,833,835	N/A
Cash on Hand	23,248	-	N/A
Petty Cash	6,228	-	N/A
Total Deposits and Investments	\$ 74,554,509	\$ 75,644,204	

Reconciliation to the Financial Statements

Per statement of net position	
Cash and investments-primary government	\$ 60,898,725
Cash and investments-component unit	610,305
Restricted cash and investments-primary government	11,428,298
Restricted cash and investments-component unit	11,244
Per statement of assets and liabilities	
Cash and investments-agency funds	1,605,937
Total cash and investments	\$ 74,554,509

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

Deposits

The County has adopted an investment policy which addresses the collateralization of its funds on deposit. It states that with the passage of Wisconsin Act 25, effective 8/1/1985 there is no longer the overall guarantee of public funds by the State. The state will continue to pledge general purposes revenues under Wisconsin Statutes 20.144 for the payment of losses on public deposits until the balance of the appropriation is exhausted. Public investment of public units of government are insured as follows: all time and savings deposits (which include NOW accounts and money market deposit accounts) are added together and insured up to \$250,000, separately all demand deposit accounts are added together and insured up to \$250,000 by the FDIC. The State's Public Deposit Guarantee Fund, created under Chapter 34 of Wisconsin Statutes protects the depositing municipality against any losses of public funds up to \$400,000. Therefore, collateralization of funds over the insured amount at any one financial institution are required. Funds on deposit must be collateralized by U.S. Treasury Obligations and/or Government Agency Securities. The County's investment policy does not address where the collateralization shall be held or in whose name it shall be held.

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

December 31, 2018

NOTE 3 – CASH AND INVESTMENTS (CONTINUED)

As of December 31, 2018, \$7,118,280 of the County's total bank balances were exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$ 986,470
Uninsured and collateral held by the pledging financial institution's trust department or agent not in the County's name	6,131,810
Total	\$ 7,118,280

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, 2018 the County's share of the LGIP's assets are reported at fair value.
5. Repurchase Agreements: Investment agreements pursuant to which a federal or state credit union, federal or state savings and loan association state bank, savings and trust company, mutual savings bank, or national bank in the State of Wisconsin agrees to repay funds advanced to the issuer, plus interest. Repurchase Agreements are to be secured by investment securities fully guaranteed by the U.S. Government or Agencies.
6. Operating Bank Account: Deposits shall be limited to the lesser of amounts guaranteed by FDIC and the State Deposit Guarantee Fund unless overnight funds in excess are fully collateralized by U.S. Government Obligations and Agency Securities.

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

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

December 31, 2018

NOTE 3 – CASH AND INVESTMENTS (CONTINUED)

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

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

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, 2018			
	Level 1	Level 2	Level 3	Total
U.S. Treasury Notes	\$ 3,426,050	\$ -	\$ -	\$ 3,426,050
U.S. Agency Securities	3,043,743	19,644,698	-	22,688,441
U.S. Small Business Administration Mortgages	27,551	4,511,293	-	4,538,844
Corporate Issues	989,002	545,790	-	1,534,792
Mutual Funds - other than bond funds	11,464,860	367,900	-	11,832,760
Total Investments at Fair Value	<u>\$ 18,951,206</u>	<u>\$ 25,069,681</u>	<u>\$ -</u>	<u>\$ 44,020,887</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	\$ 3,426,050	\$ 965,427	\$ 2,460,623	\$ -	\$ -
U.S. Agency Securities:					
Federal National Mortgage Association (FNMA)	8,470,788	226,681	2,622,127	32,550	5,589,430
Federal Farm Credit Bank (FFCB)	1,141,493	-	1,141,493	-	-
Federal Home Loan Mortgage Corporation (FHLMC)					
Step Coupons	1,992,157	995,610	996,547	-	-
Federal Home Loan Mortgage Corporation (FHLMC)	8,960,394	-	1,111,412	5,861	7,843,121
Government National Mortgage Association (GNMA)	880,082	-	28,458	27,135	824,489
Federal Home Loan Bank (FHLB)	1,243,527	431,053	812,474	-	-
U.S. Small Business Administration Mortgages	4,538,844	-	143,971	-	4,394,873
Corporate Issues					
Discover Financial Service (DFS)	232,832	-	232,832	-	-
Synchrony Financial (SYF)	194,123	-	194,123	-	-
Wells Fargo & Company (WFC)	118,835	118,835	-	-	-
International Bank for Reconstruction and Development (IBRD)	989,002	-	989,002	-	-
Total Investments at Fair Value	<u>\$ 32,188,127</u>	<u>\$ 2,737,606</u>	<u>\$ 10,733,062</u>	<u>\$ 65,546</u>	<u>\$ 18,651,913</u>

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

December 31, 2018

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 National Mortgage Association (FNMA)	\$ 5,640,795	N/A
Federal National Mortgage Association (FNMA)	2,829,993	AA+
Federal Farm Credit Bank (FFCB)	1,141,493	AA+
Federal Home Loan Mortgage Corporation (FHLMC)		
Step Coupons	1,992,157	AA+
Federal Home Loan Mortgage Corporation (FHLMC)	7,857,717	N/A
Federal Home Loan Mortgage Corporation (FHLMC)	1,102,677	AA+
Federal Home Loan Bank Board (FHLB)	1,243,527	AA+
U.S. Small Business Administration Mortgages	4,538,844	N/A
Corporate Issues		
Discover Financial Services (DFS)	232,832	N/A
Synchrony Financial (SYF)	194,123	N/A
Wells Fargo & Company (WFC)	118,835	N/A
International Bank for Reconstruction and Development (IBRD)	989,002	AAA
State of Wisconsin Local Government		
Investment Pool	22,900,106	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 \$17,364,353, U.S. Small Business Administration Mortgages totaling \$4,538,844 and corporate issues totaling \$989,002 are held by Dana Investment Advisors at the fund for the benefit of La Crosse County.
2. U.S. Treasuries Securities totaling \$3,426,050, U.S. Agency securities totaling \$5,324,088 and corporate issues totaling \$545,790 are held by US Bank for the benefit of La Crosse County.

D. Concentration of Credit Risk

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

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

December 31, 2018

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	\$ 2,726,197	\$ 7,287,772	\$ 1,586,080	\$ 3,586,902	\$ -	\$ (95,146)	\$ 15,091,805
Human Services Fund	-	13,511,107	466,611	9,999,417	-	-	23,977,135
Business Fund	-	-	2,062	303,091	6,943,385	-	7,248,538
Debt Service Fund	-	6,138,621	-	-	-	-	6,138,621
Hillview Health Care Center Fund	-	-	1,371,015	-	-	(174,000)	1,197,015
Solid Waste Fund	-	-	959,687	1,275	-	-	960,962
Lakeview Nursing Home Facility Fund	-	-	-	795,425	-	-	795,425
Nonmajor Governmental Funds	-	4,217,059	63,397	361,212	-	-	4,641,668
Nonmajor Enterprise Funds	-	160,911	360,939	58,323	-	-	580,173
Internal Service Funds	-	3,569,154	506,322	1,366,547	-	-	5,442,023
Receivables (net of allowance for uncollectible) Statement of Net Position	2,726,197	34,884,624	5,316,113	16,472,192	6,943,385	(269,146)	66,073,365
Agency Funds	-	-	-	18,986	-	-	18,986
Total Receivables	\$ 2,726,197	\$ 34,884,624	\$ 5,316,113	\$ 16,491,178	\$ 6,943,385	\$ (269,146)	\$ 66,092,351

The receivables not expected to be collected within one year include the Business Fund revolving loan notes of \$5,667,850 and the amount due from the Village of West Salem TIF district of \$1,113,651. Within the Human Service Fund there is recorded \$1,566,541 in amounts due from clients, vendors, and the state. Finally, the Solid Waste Fund has \$142,111 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 \$34,884,624 will be recognized during 2019.

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 \$20,000 allowance for losses on delinquent taxes has been provided.

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

December 31, 2018

NOTE 4 – RECEIVABLES (CONTINUED)

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

<u>Settlement Year</u>	<u>Balance January 1</u>	<u>2018 Additions</u>	<u>2018 Collections</u>	<u>Balance December 31</u>
2018	-	2,200,698	1,071,680	1,129,018
2017	1,155,741	-	547,545	608,196
2016	562,349	-	264,622	297,727
2015	323,020	-	110,176	212,844
2014	228,950	-	47,183	181,767
2013	119,905	-	24,704	95,201
2012	111,208	-	17,079	94,129
2011	85,985	-	16,070	69,915
2010	33,911	-	5,407	28,504
2009	10,382	-	1,486	8,896
2008	2,890	-	2,890	-
2007	5,053	-	5,053	-
2006	3,174	-	3,174	-
2005	34	-	34	-
	<u>\$ 2,642,602</u>	<u>\$ 2,200,698</u>	<u>\$ 2,117,103</u>	<u>\$ 2,726,197</u>
				(20,000)
				<u>\$ 2,706,197</u>

Less allowance for uncollectible (20,000)
 Net delinquent taxes receivable \$ 2,706,197

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

	<u>Business Fund</u>
Village of West Salem TIF	\$ 1,113,651
Various revolving loan fund notes	<u>5,829,734</u>
Net Notes Receivable	<u>\$ 6,943,385</u>

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

December 31, 2018

NOTE 5 – RESTRICTED ASSETS

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

Governmental Activities	Restricted Assets	Liabilities Payable from Restricted Assets
WREA Income Maintenance Consortium	\$ 592,688	\$ 603,553
Net pension asset	7,781,832	-
Foster care client funds held in trust	7,876	7,876
Downtown Campus Capital Projects Fund	175,781	-
Landfill closure and post-closure care costs	543,528	-
Retention deposit in WMMIC	236,038	-
Total Governmental Activities	<u>\$ 9,337,743</u>	<u>\$ 611,429</u>

Business-type Activities	Restricted Assets	Liabilities Payable from Restricted Assets
Hillview Health Care Center resident funds held in trust	\$ 15,360	\$ 15,360
Premium on bonds used for debt service	707,972	155,572
Landfill closure and post-closure care costs	9,076,479	-
Net pension asset	2,063,291	-
Neshonoc Manor resident funds held in trust	818	818
Regent Manor resident funds held in trust	2,536	2,536
Maplewood CBRF resident funds held in trust	447	447
Ravenwood Nursing Home resident funds held in trust	1,262	1,262
Monarch Manor resident funds held in trust	4,691	4,691
Retention deposit in WMMIC	62,822	-
Total Business-type Activities	<u>\$ 11,935,678</u>	<u>\$ 180,686</u>

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

December 31, 2018

NOTE 6 – CAPITAL ASSETS

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

Governmental Activities	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets, not being depreciated/amortized:				
Construction in progress	\$ 3,356,439	\$ 1,196,146	\$ 1,922,671	\$ 2,629,914
Land	4,015,655	8,864	378,504	3,646,015
Intangibles	3,015,397	254,664	1,500	3,268,561
Total capital assets not being depreciated/amortized	<u>10,387,491</u>	<u>1,459,674</u>	<u>2,302,675</u>	<u>9,544,490</u>
Capital assets being depreciated/amortized:				
Land improvements	4,088,929	299,802	-	4,388,731
Buildings	88,322,683	373,630	-	88,696,313
Machinery and equipment	27,072,283	1,265,306	1,302,172	27,035,417
Infrastructure	107,615,508	4,950,449	-	112,565,957
Intangibles	5,468,991	586,279	-	6,055,270
Total capital assets being depreciated/amortized	<u>232,568,394</u>	<u>7,475,466</u>	<u>1,302,172</u>	<u>238,741,688</u>
Less accumulated depreciation/amortization for:				
Land improvements	2,554,887	112,273	-	2,667,160
Buildings	26,976,251	2,286,430	-	29,262,681
Machinery and equipment	17,409,673	1,424,037	1,086,652	17,747,058
Infrastructure	50,558,005	2,626,794	-	53,184,799
Intangibles	3,897,546	612,008	-	4,509,554
Total accumulated depreciation/amortization	<u>101,396,362</u>	<u>7,061,542</u>	<u>1,086,652</u>	<u>107,371,252</u>
Total capital assets being depreciated/amortized, net	<u>131,172,032</u>	<u>413,924</u>	<u>215,520</u>	<u>131,370,436</u>
Total capital assets, governmental activities, net	<u>\$ 141,559,523</u>	<u>\$ 1,873,598</u>	<u>\$ 2,518,195</u>	<u>\$ 140,914,926</u>

Depreciation/amortization expense was charged to functions as follows:

General government	\$ 872,886
Public safety	1,612,676
Public works	3,590,394
Health and human services	649,255
Culture, recreation, and education	291,101
Conservation and development	45,230
Total depreciation/amortization expense	<u>\$ 7,061,542</u>

Construction in progress consists of the following projects:

Software development	\$ 24,050
Park improvements	184,581
County-wide emergency services system upgrade	61,506
County Highway Fund	
Highway building improvements	187,034
Road work	2,172,743
Total construction in progress governmental activities	<u>\$ 2,629,914</u>

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

December 31, 2018

NOTE 6 – CAPITAL ASSETS (CONTINUED)

Business-type Activities	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets, not being depreciated/amortized:				
Construction in progress	\$ 3,272,422	\$ -	\$ 3,179,485	\$ 92,937
Land	943,173	-	-	943,173
Total capital assets not being depreciated/amortized	<u>4,215,595</u>	<u>-</u>	<u>3,179,485</u>	<u>1,036,110</u>
Capital assets being depreciated/amortized:				
Land improvements	34,870,870	4,622,489	81,903	39,411,456
Buildings	28,387,926	249,703	25,382	28,612,247
Machinery, equipment, and vehicles	8,713,578	289,150	258,468	8,744,260
Intangibles	370,289	20,706	-	390,995
Total capital assets being depreciated/amortized	<u>72,342,663</u>	<u>5,182,048</u>	<u>365,753</u>	<u>77,158,958</u>
Less accumulated depreciation/amortization for:				
Land improvements	25,268,050	352,340	74,629	25,545,761
Buildings	6,434,022	747,378	18,056	7,163,344
Machinery and equipment	6,062,016	443,542	243,638	6,261,920
Intangibles	244,238	48,426	-	292,664
Total accumulated depreciation/amortization	<u>38,008,326</u>	<u>1,591,686</u>	<u>336,323</u>	<u>39,263,689</u>
Total capital assets being depreciated/amortized, net	<u>34,334,337</u>	<u>3,590,362</u>	<u>29,430</u>	<u>37,895,269</u>
Total capital assets, business-type activities, net	<u>\$ 38,549,932</u>	<u>\$ 3,590,362</u>	<u>\$ 3,208,915</u>	<u>\$ 38,931,379</u>
Depreciation/amortization expense was charged to functions as follows:				
Hillview Health Care Center		\$ 304,970		
Lakeview Nursing Home Facility		557,335		
Solid Waste		446,089		
Apartments and assisted living facilities		251,866		
Household hazardous waste disposal services		31,426		
Total depreciation/amortization expense		<u>\$ 1,591,686</u>		
Construction in progress consists of the following projects:				
Solid Waste Fund				
Clay soil for construction	\$	<u>92,937</u>		

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

December 31, 2018

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

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

	<u>Receivable From Other Funds</u>	<u>Payable To Other Funds</u>
Major Governmental Funds		
General Fund	\$ 63,505	\$ 244,650
Human Services Fund	-	4,071
Business Fund	-	17,390
Major Business-Type Funds		
Hillview Health Care Center Fund	-	13,435
Nonmajor Governmental Funds		
Health Fund	-	1,527
Nonmajor Business-Type Funds		
Regent Manor Fund	-	13,201
Monarch Manor Fund	-	32,914
Internal Service Funds		
County Highway Fund	-	338
Workers Compensation Self Insurance Fund	264,021	-
Total Fund Financial Statements	<u>\$ 327,526</u>	<u>\$ 327,526</u>
Less: Government-wide eliminations		(281,411)
Total Interfund Receivables/Payables		<u>\$ 46,115</u>

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

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

	<u>Advance To Other Funds</u>	<u>Advance From Other Funds</u>
Major Governmental Funds		
General Fund	\$ 1,002,777	\$ -
Business Fund	-	49,623
Major Business-Type Funds		
Lakeview Nursing Home Facility Fund	-	196,000
Nonmajor Business-Type Funds		
Regent Manor Fund	-	124,743
Monarch Manor Fund	-	632,411
Total	<u>\$ 1,002,777</u>	<u>\$ 1,002,777</u>
Less: Government-wide eliminations		(49,623)
Add: Interfund Receivables/Payables		46,115
Total Internal Balances - Government-wide Statement of Net Position		<u>\$ 999,269</u>

Interfund advance amounts are not due within one year.

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

December 31, 2018

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

Interfund transfers as of December 31 were as follows:

<u>Transfer from</u>	<u>Transfer to</u>	<u>Amount</u>	<u>Purpose</u>
Major Governmental Funds			
General Fund	Health Fund	\$ 4,518	Capital asset purchase
General Fund	Human Services Fund	26,667	Resolution approved position addition
General Fund	Special Jail Assessment Fund	30,000	Jail surveillance system
General Fund	Business Fund	16,415	Budget approved contribution
General Fund	County Highway Fund	2,714,273	Highway system construction
Human Services Fund	Health Fund	16,000	Budget approved contribution
Human Services Fund	Hillview Health Care Center Fund	5,786	Equipment purchases
Human Services Fund	Regent Manor Fund	9,897	Equipment purchases
Human Services Fund	Lakeview Nursing Home Facility Fund	15,265	Equipment purchases
Business Fund	General Fund	25,000	Budget approved contribution
Nonmajor Governmental Funds			
Health Fund	General Fund	5,000	Website development
Nonmajor Business-Type Funds			
Maplewood CBRF Fund	Ravenwood Nursing Home Fund	70,000	Daily operations
Neshonoc Manor Fund	Ravenwood Nursing Home Fund	65,000	Daily operations
Total		\$ 3,003,821	
Less: Government-wide eliminations		<u>(2,972,873)</u>	
Total Transfers - Government-Wide Statement of Activities		<u>\$ 30,948</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, 2018

NOTE 8 – LONG-TERM OBLIGATIONS

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

Governmental Activities	Balance January 1	Additions	Reductions	Balance December 31	Due Within One Year
General Obligation Debt					
(1) 2007A General Obligation Bonds	\$ 170,000	\$ -	\$ 55,000	\$ 115,000	\$ 55,000
(3) 2010C General Obligation Refunding Bonds	2,220,000	-	370,000	1,850,000	275,000
(4) 2010D General Obligation Refunding Bonds	2,480,000	-	195,000	2,285,000	200,000
(5) 2013A General Obligation Bonds	3,595,000	-	570,000	3,025,000	580,000
(6) 2014A General Obligation Bonds	2,850,000	-	470,000	2,380,000	560,000
(7) 2015A General Obligation Bonds	12,250,000	-	840,000	11,410,000	750,000
(14) 2016A General Obligation Refunding Bonds	30,585,000	-	2,175,000	28,410,000	2,250,000
(18) 2017B General Obligation Promissory Note	2,725,000	-	-	2,725,000	260,000
(19) 2018A General Obligation Promissory Note	-	2,765,000	-	2,765,000	25,000
	<u>56,875,000</u>	<u>2,765,000</u>	<u>4,675,000</u>	<u>54,965,000</u>	<u>4,955,000</u>
Bond Premium	2,651,458	-	305,675	2,345,783	305,675
Total Governmental Activities Bonds and Notes Payable	59,526,458	2,765,000	4,980,675	57,310,783	5,260,675
(9) Compensated Absences *	6,933,198	3,178,637	2,914,993	7,196,842	2,322,798
(10) Post Employment Benefit Obligations	3,954,571	467,656	208,219	4,214,008	-
(11) Landfill Post-closure Care	511,352	-	22,510	488,842	24,270
(13) Note Payable State of Wisconsin	262,485	-	11,908	250,577	-
(16) Net Pension Obligation	2,118,274	-	2,118,274	-	-
Total Governmental Activities Long-term Liabilities	<u>\$ 73,306,338</u>	<u>\$ 6,411,293</u>	<u>\$ 10,256,579</u>	<u>\$ 69,461,052</u>	<u>\$ 7,607,743</u>

* Compensated absences includes \$228,085 of Internal Service Funds

Business-type Activities	Balance January 1	Additions	Reductions	Balance December 31	Due Within One Year
General Obligation Debt					
(2) 2010A General Obligation Bond	\$ 1,675,000	\$ -	\$ 110,000	\$ 1,565,000	\$ 115,000
(17) 2017A General Obligation Bond	16,130,000	-	-	16,130,000	555,000
Revenue Loan					
(8) 2015 State Trust Fund Revenue Loan	5,045,350	-	547,635	4,497,715	569,541
(15) 2016 State Trust Fund Revenue Loan	7,022,710	-	670,521	6,352,189	695,665
	<u>29,873,060</u>	<u>-</u>	<u>1,328,156</u>	<u>28,544,904</u>	<u>1,935,206</u>
Bond Premium	1,333,775	-	68,988	1,264,787	68,988
Bond Discount	(15,796)	-	(1,215)	(14,581)	(1,215)
Total Business-type Activities Bonds and Notes Payable	31,191,039	-	1,395,929	29,795,110	2,002,979
(9) Compensated Absences	581,133	563,101	581,133	563,101	563,101
(12) Landfill Post-closure Care	9,165,973	-	1,059,257	8,106,716	13,031
(16) Net Pension Obligation	577,755	-	577,755	-	-
Total Business-type Activities Long-term Liabilities	<u>\$ 41,515,900</u>	<u>\$ 563,101</u>	<u>\$ 3,614,074</u>	<u>\$ 38,464,927</u>	<u>\$ 2,579,111</u>

LA CROSSE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2018

NOTE 8 – LONG-TERM OBLIGATIONS (CONTINUED)

- (1) \$ 115,000 Principal due in annual installments ranging from \$55,000 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.
- (2) 1,565,000 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.
- (3) 1,850,000 Principal due in annual installments ranging from \$25,000 to \$370,000; interest due semi-annually at 0.65% to 5.0%. Final installment is due April 1, 2026. Portions of this debt are being serviced by the Business Fund and by the Debt Service Fund.
- (4) 2,285,000 Principal due in annual installments ranging from \$195,000 to \$265,000; interest due semi-annually ranging from 2.0% to 4.0%. Final installment is due April 1, 2028. This debt is being serviced by the Debt Service Fund.
- (5) 3,025,000 Principal due in annual installments ranging from \$570,000 to \$630,000; interest due semi-annually ranging from 2% to 2.3%. Final installment is due October 1, 2023. This debt is being serviced by the Debt Service Fund.
- (6) 2,380,000 Principal due in annual installments ranging from \$120,000 to \$580,000; interest due semi-annually ranging from 2% to 2.5%. Final installment is due October 1, 2024. This debt is being serviced by the Debt Service Fund and Business Fund.
- (7) 11,410,000 Principal due in annual installments ranging from \$480,000 to \$840,000; interest due semi-annually ranging from 2% to 5%. Final installment is due October 1, 2035. This debt is being serviced by the Debt Service Fund.
- (8) 4,497,715 Principal and interest due in annual installments of \$749,449 with interest rate of 4.0%. Final installment is due March 15, 2025. This debt is being serviced by sanitary landfill fees within the Solid Waste Fund.
- (9) 7,759,943 Accrued amount of sick pay, vacation, and compensatory time credits of County employees. The General Fund services compensated absences related to the sick leave liability for all the funds. Accrued vacation is considered payable within one year and is serviced within the applicable governmental activities, business-type activities, or proprietary fund statement of net position.
- (10) 4,214,008 Post-employment benefit obligation that is applicable to the governmental funds. See Note 12 for further explanation of the County's liability at December 31. The Health Self-Insurance Fund services the post-employment benefit obligation liability for all the funds.
- (11) 488,842 The old landfill is closed and only post-closure care remains. See Note 15 for an explanation of the County's liability at December 31. This debt is being serviced by the Old Landfill Fund.
- (12) 8,106,716 Estimated liability for closure and post-closure costs of the ash monofill and the sanitary landfill, and post-closure costs for the demolition landfill which has been closed. This liability will be funded through user fees within the Solid Waste Fund.
- (13) 250,577 Loan payable to the State of Wisconsin Department of Administration. Payments of \$992 per month, at zero percent interest, have been deferred until further decisions are made by the State regarding the CDBG close process. This loan will be serviced by the Business Fund.
- (14) 28,410,000 Principal due in annual installments ranging from \$640,000 to \$2,495,000; interest due semi-annually ranging from 1.625% to 3%. Final installment is due October 1, 2035. This debt is being serviced by the Debt Service Fund.

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

December 31, 2018

NOTE 8 – LONG-TERM OBLIGATIONS (CONTINUED)

- (15) 6,352,189 Principal and interest due in annual installments of \$933,872 with interest rate of 3.75%. Final installment is due March 15, 2026. This debt is being serviced by sanitary landfill fees within the Solid Waste Fund.
- (16) - Liability for the County’s proportionate share of the net pension liability related to the WRS pension plan. This liability is serviced within the applicable governmental activities, business-type activities, or proprietary fund statement of net position. At December 31, the WRS pension plan had an asset balance.
- (17) 16,130,000 Principal due in annual installments ranging from \$555,000 to \$1,145,000; interest due semi-annually ranging from 3.15% to 5%. Final installment is due April 1, 2037. This debt is being serviced by the Lakeview Nursing Home Facility Fund.
- (18) 2,725,000 Principal due in annual installments ranging from \$250,000 to \$355,000; interest due semi-annually ranging from 2% to 5%. Final installment is due April 1, 2027. This debt is being serviced by the Debt Service Fund.
- (19) 2,765,000 Principal due in annual installments ranging from \$25,000 to \$340,000; interest due semi-annually ranging from 2% to 2.9%. Final installment is due April 1, 2028. This debt is being serviced by the Debt Service Fund.

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>
2019	\$ 4,955,000	\$ 1,570,028	\$ 670,000	\$ 689,903
2020	5,335,000	1,435,906	695,000	659,818
2021	5,405,000	1,294,355	730,000	625,353
2022	5,400,000	1,117,985	760,000	588,823
2023	5,135,000	937,696	800,000	550,068
2024 - 2028	19,030,000	2,703,671	4,590,000	2,102,113
2029 - 2033	6,740,000	969,419	5,070,000	1,073,323
2034 - 2037	2,965,000	123,545	4,380,000	276,225
	<u>\$ 54,965,000</u>	<u>\$ 10,152,605</u>	<u>\$ 17,695,000</u>	<u>\$ 6,565,626</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	\$ 10,035,854,500
Debt Margin Percentage	5%
Legal Debt Limit	501,792,725
Outstanding General Obligation Debt	\$ 72,660,000
Less Amount Available in the Debt Service Fund	418,539
Total Amount of Debt Applicable to Debt Margin	72,241,461
Legal Debt Margin	<u>\$ 429,551,264</u>

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

December 31, 2018

NOTE 8 – LONG-TERM OBLIGATIONS (CONTINUED)

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 14.0% of net revenues.

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

	<u>Business-type Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2019	\$ 1,265,206	\$ 418,116
2020	1,313,064	370,258
2021	1,364,795	318,527
2022	1,417,515	265,807
2023	1,472,273	211,049
2024 - 2026	4,017,051	283,464
	<u>\$ 10,849,904</u>	<u>\$ 1,867,221</u>

NOTE 9 – LEASE DISCLOSURES

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

The County does lease multiple Sheriff Department squad vehicles through operating leases with a third party vendor for periods ranging from 2019 through 2022. Operating leases at December 31, 2018, provide for future minimum lease payments payable by the County as follows:

<u>Governmental Activities</u>	
<u>Year</u>	<u>Amount</u>
2019	\$ 33,103
2020	20,457
2021	13,940
2022	3,195
	<u>\$ 70,695</u>

Lease payments for the year ended December 31, 2018, totaled \$43,908.

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

December 31, 2018

NOTE 10 – NET POSITION / FUND BALANCE

Government-wide Statements

Net position is classified into three components:

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

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

	Governmental Activities	Business-type Activities
Net investment in capital assets		
Capital Assets, Net of Accumulated Depreciation	\$ 140,914,926	\$ 38,931,379
Less Outstanding Long-term Debt	(57,310,783)	(29,795,110)
Plus Noncapital Related Long-term Debt	2,665,000	4,497,715
Less Other Capital Related Liabilities	(158,886)	(141,121)
Total net investment of capital assets	86,110,257	13,492,863
Restricted		
For debt service	24,231	707,972
For elderly programs	338,354	-
For land records	207,069	-
For business fund	7,416,395	-
For human service programs	1,889,391	-
For environmental programs	494,503	-
For library programs	442,987	-
For urban transportation	168,247	-
For register of deeds	29,845	-
For special jail assessments	45,893	-
For dog licenses	1,000	-
For pensions	7,781,832	2,063,291
For other purposes	44,066	-
Total restricted	18,883,813	2,771,263
Unrestricted	39,193,828	12,011,128
Total Net Position	\$ 144,187,898	\$ 28,275,254

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

December 31, 2018

NOTE 10 – NET POSITION / FUND BALANCE (CONTINUED)

Fund Statements

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

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

County ordinance requires that the General Fund maintain a minimum unassigned fund balance between 25 to 50 percent of the total of the General Fund expenditures. Unassigned fund balance falling below this minimum level should be replenished within the succeeding calendar year per County ordinance. At December 31, this percentage was 59.2 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, 2018

NOTE 10 – NET POSITION / FUND BALANCE (CONTINUED)

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

	General Fund	Human Services Fund	Business Fund	Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
FUND BALANCES						
Nonspendable:						
Delinquent property taxes	\$ 2,706,197	\$ -	\$ -	\$ -	\$ -	\$ 2,706,197
Advances	1,002,777	-	-	-	-	1,002,777
Inventory and prepayments	486,491	9,061	-	-	73,794	569,346
Total Nonspendable:	4,195,465	9,061	-	-	73,794	4,278,320
Restricted for:						
Post-closure costs	-	-	-	-	488,842	488,842
Register of deeds	29,845	-	-	-	-	29,845
Land record assessments	-	-	-	-	207,069	207,069
Special jail assessments	-	-	-	-	45,893	45,893
WREA Consortium	-	1,889,391	-	-	-	1,889,391
Economic development loans	-	-	974,164	-	-	974,164
Library	-	-	-	-	421,802	421,802
Metropolitan planning	168,247	-	-	-	-	168,247
Environmental impact	494,503	-	-	-	-	494,503
Dog licenses	-	-	-	-	1,000	1,000
Subsequent year budget items	-	-	-	-	28,042	28,042
Carryforwards	-	-	-	-	21,125	21,125
Elderly programs	-	101,134	-	-	209,178	310,312
UW Extension programs	44,066	-	-	-	-	44,066
Debt service	-	-	-	418,539	-	418,539
Future capital projects	-	-	-	-	175,781	175,781
Total Restricted:	736,661	1,990,525	974,164	418,539	1,598,732	5,718,621
Committed for:						
Old landfill project	-	-	-	-	54,697	54,697
Neshonoc improvements	45,335	-	-	-	-	45,335
Lakeview capital	891,041	-	-	-	-	891,041
Elderly programs	-	665,284	-	-	-	665,284
Human service programs	-	3,888,826	-	-	-	3,888,826
Parks	23,966	-	-	-	-	23,966
Health programs	-	-	-	-	1,502,320	1,502,320
Harbor Commission	21,999	-	-	-	-	21,999
Neighborhood Revitalization	705,854	-	-	-	-	705,854
Homelessness	461,459	-	-	-	-	461,459
Total Committed:	2,149,654	4,554,110	-	-	1,557,017	8,260,781
Assigned for:						
Subsequent year budget items	1,767,099	-	-	-	-	1,767,099
Carryforward projects	2,359,010	93,033	-	-	116,244	2,568,287
Purchase orders	448,451	-	-	-	-	448,451
Park plaza proceeds	261,653	-	-	-	-	261,653
Total Assigned:	4,836,213	93,033	-	-	116,244	5,045,490
Unassigned	20,710,833	-	-	-	-	20,710,833
	\$ 32,628,826	\$ 6,646,729	\$ 974,164	\$ 418,539	\$ 3,345,787	\$ 44,014,045

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

December 31, 2018

NOTE 11 – EMPLOYEES’ RETIREMENT SYSTEM

General Information about the Pension Plan

Plan Description

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

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

Vesting

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

Benefits Provided

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

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

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

The WRS also provides death and disability benefits for employees.

Post-Retirement Adjustments

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

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

December 31, 2018

NOTE 11 – EMPLOYEES’ RETIREMENT SYSTEM (CONTINUED)

The Core and Variable annuity adjustments granted during recent years are as follows:

<u>Year</u>	<u>Core Fund Adjustment</u>	<u>Variable Fund Adjustment</u>
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
2016	0.5	(5.0)
2017	2.0	4.0

Contributions

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

During the reporting period, the WRS recognized \$3,334,883 in contributions from the County and \$274,325 in contributions from MVHS.

Contribution rates for the plan year reported as of December 31, 2018 are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (including teachers, executives, and elected officials)	6.8%	6.8%
Protective with Social Security	6.8%	10.6%
Protective without Social Security	6.8%	14.9%

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

At December 31, 2018, La Crosse County reported an asset of (\$9,845,123) for its proportionate share of the net pension asset and MVHS reported (\$809,475) for its proportionate share. The net pension asset was measured as of December 31, 2017, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2016 rolled forward to December 31, 2017. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. La Crosse County’s and MVHS’s proportion of the net pension asset were based on their share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2017, La Crosse County’s proportion was 0.33158404%, which was an increase of 0.00449087% from its proportion measured as of

December 31, 2016. MVHS’s proportion was .02726314%, which was a decrease of .00492486% from its proportion measured as of December 31, 2016.

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

December 31, 2018

NOTE 11 – EMPLOYEES’ RETIREMENT SYSTEM (CONTINUED)

For the year ended December 31, 2018, La Crosse County recognized pension expense of \$4,707,084 and MVHS recognized pension expense of \$354,565.

At December 31, 2018, La Crosse County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>La Crosse County</u>		<u>MVHS</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 12,462,074	\$ 5,543,262	\$ 1,074,859	\$ 788,866
Changes in assumptions	1,842,878	-	262,262	-
Net differences between projected and actual earnings on pension plan investments	-	14,139,083	-	504,672
Changes in proportion and differences between employer contributions and proportionate share of contributions	70,480	18,160	9,082	1,493
Employer contributions subsequent to the measurement date	3,322,285	-	261,981	-
Total	<u>\$ 17,697,717</u>	<u>\$ 19,700,505</u>	<u>\$ 1,608,184</u>	<u>\$ 1,295,031</u>

\$3,322,285 and \$261,981 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, 2019 in the respective entity. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

<u>La Crosse County</u>			
<u>Year ended December 31:</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Net Amount</u>
2019	\$ 9,705,951	\$ 8,830,459	\$ 875,492
2020	8,586,909	8,830,459	(243,550)
2021	3,085,477	6,476,741	(3,391,264)
2022	2,863,738	5,452,321	(2,588,583)
2023	22,868	36	22,832

<u>MVHS</u>			
<u>Year ended December 31:</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Net Amount</u>
2019	\$ 1,144,080	\$ 838,292	\$ 305,788
2020	1,012,174	838,292	173,882
2021	363,698	614,849	(251,151)
2022	337,560	517,599	(180,039)
2023	2,695	3	2,692

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

December 31, 2018

NOTE 11 – EMPLOYEES’ RETIREMENT SYSTEM (CONTINUED)

Actuarial Assumptions

The total pension liability in the December 31, 2017, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2016
Measurement Date of Net Pension Liability (Asset)	December 31, 2017
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.

Actuarial assumptions are based upon an experience study conducted in 2015 using experience from 2012 – 2014. The total pension liability for December 31, 2017 is based upon a roll-forward of the liability calculated from the December 31, 2016 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:

Asset Allocation Targets and Expected Returns			
As of December 31, 2017			
<u>Core Fund Asset Class</u>	<u>Asset Allocation %</u>	<u>Long-Term Expected Nominal Rate of Return %</u>	<u>Long-Term Expected Real Rate of Return %</u>
Global Equities	50	8.2	5.3
Fixed Income	24.5	4.2	1.4
Inflation Sensitive Assets	15.5	3.8	1.0
Real Estate	8	6.5	3.6
Private Equity/Debt	8	9.4	6.5
Multi-Asset	4	6.5	3.6
Total Core Fund	110	7.3	4.4
<u>Variable Fund Asset Class</u>			
U.S. Equities	70	7.5	4.6
International Equities	30	7.8	4.9
Total Variable Fund	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			

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

December 31, 2018

NOTE 11 – EMPLOYEES’ RETIREMENT SYSTEM (CONTINUED)

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 3.31%. Because of the unique structure of WRS, the 7.20% expected rate of return implies that a dividend of approximately 2.1% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

	1% Decrease to Discount Rate (6.20%)	Current Discount Rate (7.20%)	1% Increase To Discount Rate (8.20%)
La Crosse County’s proportionate share of the net pension liability (asset)	\$25,472,696	(\$9,845,123)	(\$36,687,758)
MVHS’s proportionate share of the net pension liability (asset)	2,094,388	(809,475)	(3,016,501)

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, 2018, La Crosse County reported a payable to the pension plan of \$547,442, which represents contractually required contributions outstanding as of the end of the year.

NOTE 12 – OTHER POST-EMPLOYMENT BENEFITS – OPEB

General Information about the OPEB Plan

Plan Description

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

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

Benefits Provided

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

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

December 31, 2018

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

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

Employees Covered by Benefit Terms

At December 31, 2018, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving	39
Active plan members	1,031
Total plan members	1,070

Total OPEB Liability

The County’s total OPEB liability of \$4,214,008 was measured as of December 31, 2017, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs

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

Actuarial Valuation Date:	December 31, 2017
Measurement Date:	December 31, 2017
Actuarial Cost Method:	Entry Age Normal (level percent of salary)
Healthcare Cost Trend:	7.5% decreasing by 0.5% per year down to 6.5%, then by 0.1% per year down to 5.0%, and level thereafter
Discount Rate:*	3.5%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.4% - 4.8%
Mortality:	Wisconsin 2012 Mortality Table
Retirees’ share of benefit-related costs:	
Monthly medical premium	100% cost
Yearly age increase	3.25 – 4.00%

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

The discount rate was based on Bond Buyer 20-Bond GO Index.

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

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

December 31, 2018

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

Changes in the OPEB Liability

	Total OPEB Liability
Beginning Balance	\$ 3,954,571
Changes for the year:	
Service Cost	327,164
Interest	140,492
Changes of benefit terms	-
Differences between expected and actual experience	-
Changes of assumptions or other input	-
Benefit payments	(208,219)
Net Changes	259,437
Ending Balance	\$ 4,214,008

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of La Crosse County calculated using the discount rate of 3.50%, as well as what the County's OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.50%) or 1-percentage-point higher (4.50%) than the current rate:

	1% Decrease (2.50%)	Current Rate (3.50%)	1% Increase (4.50%)
Total OPEB liability	\$4,514,935	\$4,214,008	\$3,929,185

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rate. The following presents the total OPEB liability of La Crosse County calculated using the healthcare cost trend rate of 7.50% decreasing to 5.00%, as well as what the County's OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point lower (6.50% decreasing to 4.00%) or 1-percentage-point higher (8.50% decreasing to 6.00%) than the current rate:

	1% Decrease (6.50% decreasing to 4.00%)	Current Rate (7.50% decreasing to 5.00%)	1% Increase (8.50% decreasing to 6.00%)
Total OPEB liability	\$3,811,704	\$4,214,008	\$4,684,876

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

For the year ended December 31, 2018, the County recognized OPEB expense of \$467,656. At December 31, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ -
Changes in assumptions	-	-
Net differences between projected and actual earnings on plan investments	-	-
Employer contributions subsequent to the measurement date	71,780	-
Total	\$ 71,780	\$ -

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

December 31, 2018

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

Deferred outflows of \$71,780 related to contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ended December 31, 2019.

NOTE 13 – SELF FUNDED INSURANCE AND RISK MANAGEMENT

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

Health Self-Insurance Fund

The Health Self-Insurance Fund provides coverage up to a maximum of \$175,000 plus an additional aggregate retention of \$90,000 per specific loss and \$19,750,221 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
2017	\$1,299,702	\$ 14,444,734	\$ (14,636,201)	\$1,108,235
2018	1,108,235	13,958,234	(13,943,317)	1,123,152

The claims liabilities of \$1,123,152 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 \$3,470,405 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
2017	\$ 188,159	\$ 243,946	\$ (225,804)	\$ 206,301
2018	206,301	285,846	(226,279)	265,868

The claims liabilities of \$265,868 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, 2018

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

Liability Self-Insurance Fund

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

The County pays annual premiums to WMMIC for its general insurance coverage and establishes a self-insured retention deposit for the payment of small claims. The self-insurance retention deposit provides coverage for up to a maximum of \$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	3.84%
City of Madison	15.01
Waukesha County	9.80
Brown County	6.92
Dane County	9.01
Outagamie County	5.94
Manitowoc County	5.55
Kenosha County	5.97
City of Eau Claire	3.19
Chippewa County	3.21
La Crosse County	3.44
City of La Crosse	1.42
Dodge County	3.76
St. Croix County	3.47
Rock County	5.05
Walworth County	5.57
Jefferson County	2.81
Marathon County	<u>6.04</u>
Total	<u>100.00%</u>

The County utilizes the Liability Self-Insurance Fund to account for this activity, and claims incurred during years when the County did not maintain general liability insurance coverage. The claims liability of \$889,384 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>
2017	\$ 767,196	\$ 545,442	\$ (204,615)	\$1,108,023
2018	1,108,023	(120,920)	(97,719)	889,384

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 \$1,013,054.

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

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

December 31, 2018

NOTE 14 – COMPONENT UNIT – MISSISSIPPI VALLEY HEALTH SERVICES COMMISSION

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

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

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

Receivables

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

Revenues

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

Lease and Administrative Agreement

MVHS has entered into a lease and administrative agreement with the County of La Crosse to provide personnel and human resources related to the administration and operation of Lakeview Health Center, a nursing home and facility for the elderly and developmentally disabled. Under the term of the agreement, MVHS purchases personnel, accounting and cash management services. In addition, MVHS pays rent to the County to cover utilities, insurance, repairs to the building and an amount equal to depreciation/amortization expense on the equipment and facilities. The agreement commenced on July 1, 2009 and will continue until December 31, 2022 on a calendar fiscal year.

La Crosse County pays MVHS a member assessment based on patient days of care. In addition, the County pays the difference between the sum of the assessments of all members and the actual costs of MVHS's operations, as determined in the MVHS Medicaid cost reports filed with the State of Wisconsin. During the year, the County paid MVHS \$1,562,040 in member assessments and has an outstanding payable to MVHS of \$132,480.

Employee Retirement System

All eligible MVHS employees participate in the Wisconsin Retirement System (WRS), a cost-sharing, multiple-employer, defined benefit, public employee retirement system, as part of the primary government's plan. See Note 11.

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

December 31, 2018

NOTE 15 – LANDFILL CLOSURE AND POST-CLOSURE CARE COSTS

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

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

State and federal laws and regulations require that La Crosse County place a final cover on these landfills when closed and perform certain maintenance and monitoring functions at the new landfill sites for forty years after closure. In addition to operating expenses related to current activities of the landfill, an expense provision and related liability are being recognized based on the future closure and post-closure care costs that will be incurred near or after the date the landfill no longer accepts waste. The recognition of these landfill closure and post-closure care costs is based on the amount of the landfills used during the year. At present, after recent construction, it is estimated that the new landfill is 65% filled, the demolition landfill was closed in 2008, and the ash monofill landfill is 94% filled. Following the extension of a Waste to Energy contract and plan modification, the ash monofill landfill is expected to last until 2023 while the new landfill is currently expected to last until 2035. The estimated liability for landfill closure and post-closure care costs and total future estimated costs as of December 31 is as follows:

Total estimated costs for construction, closure, and post-closure care	\$ 11,552,796
Estimated costs expensed through December 31	<u>(8,106,716)</u>
Estimated costs of construction, closure, and post-closure care to be recognized in future years	<u>\$ 3,446,080</u>

The estimated total current cost of the landfill construction, closure and post-closure care of \$8,106,716 is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of December 31. However, the actual cost of closure and post-closure care may be different due to inflation, changes in technology, or changes in landfill laws and regulations.

With respect to these landfills, La Crosse County is required by state and federal laws and regulations to make annual contributions to finance closure and post-closure care. The County is in compliance with these requirements, and at December 31 investments of \$9,076,479 are held for these purposes. These investments are held and managed by the County and are presented on the County’s statement of net position as “Restricted Cash and Investments.” It is anticipated that future inflation costs will be financed in part from earnings on investments. The remaining portion of anticipated future inflation costs (including inadequate earnings on investments, if any) and additional costs that might arise from changes in post-closure requirements (due to changes in technology or more rigorous environmental regulations, for example) may need to be covered by charges to future landfill users, tax levy, or both.

Old Landfill – Special Revenue Fund

La Crosse County also has an old landfill that is currently no longer accepting waste and is being monitored. The estimated liability for post-closure care costs has a balance of \$488,842 as of December 31. The estimated total current cost of the landfill post-closure care is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of December 31. However, the actual cost of post-closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

La Crosse County was required by state and federal laws and regulations to make contributions to finance closure and post-closure care. The County is in compliance with these requirements, and at December 31 investments of \$543,528 are held for these purposes. These investments are held and managed by the County and are presented on the County’s balance sheet as “Restricted Cash and Investments.” It is anticipated that future inflation costs will be financed in part from earnings on investments held by the trustee. The remaining portion of anticipated future inflation costs (including inadequate earnings on investment, if any) and additional costs that might arise from changes in post-closure requirements (due to changes in technology or more rigorous environmental regulations, for example) may need to be covered by tax levy.

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

December 31, 2018

NOTE 16 – DEFERRED COMPENSATION PLAN

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

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

NOTE 17 – COMMITMENTS, CONTINGENCIES AND SUBSEQUENT EVENTS

Numerous claims 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 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.

NOTE 18 – RELATED PARTY TRANSACTIONS

La Crosse County has entered into a lease and administrative agreement with Mississippi Valley Health Services Commission (MVHS). Pursuant to this agreement La Crosse County provides to MVHS all management, administrative and personnel resources associated with the operation of a nursing home and facility for the elderly and developmentally disabled known as Lakeview Health Center. MVHS pays rent to La Crosse County for the facility in an amount equal to the depreciation expense related to the capital assets of the facility owned by the County. This payment is accounted for in the Lakeview Nursing Home Facility Fund, a major enterprise fund. In addition MVHS has agreed to pay additional amounts to cover costs related to utilities, insurance, repairs and, if applicable, taxes associated with the building and the property.

During the current year, rents and other consideration received by La Crosse County under this agreement from MVHS were as follows:

Rent of the facility and capital assets	\$ 795,425
Additional rent for utilities, insurance, repairs and other facility related items	189,357
Personnel and related benefits	5,930,154

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 \$1,562,040 in member assessments and has an outstanding payable to MVHS of \$132,480.

NOTE 19 – CHANGE IN ACCOUNTING PRINCIPLE

In June 2015, the GASB issued statement No. 75 - *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. This statement establishes standards for measuring and recognizing, liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures related to OPEB plans. This standard was implemented January 1, 2018.

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

December 31, 2018

NOTE 20 – RESTATEMENT

The County adopted GASB Statement No. 75 - *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, as of January 1, 2018. This statement improves financial reporting for OPEB plans. With this adoption, the deferred outflows related to OPEB liability are recorded on the County's financial statements. Net position has been restated as follows:

	Governmental Activities
Net position, as reported	\$ 137,679,628
Prior period adjustment	(1,951,723)
Net position, as restated	\$ 135,727,905
	Internal Service Funds
Net position, as reported	\$ 86,652,893
Prior period adjustment	(1,951,723)
Net position, as restated	\$ 84,701,170

NOTE 21 – EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT – PERIOD FINANCIAL STATEMENTS

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

Statement No. 83, *Certain Asset Retirement Obligations*

Statement No. 84, *Fiduciary Activities*

Statement No. 87, *Leases*

Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*

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

Statement No. 90, *Majority Equity Interests – an amendment of GASB Statements No. 14 and No. 61*

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

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REQUIRED SUPPLEMENTARY INFORMATION



LA CROSSE COUNTY
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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, 2018

	<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	\$ 21,012,903	\$ 21,012,903	\$ 22,132,715	\$ 1,119,812
Intergovernmental revenues	6,695,127	6,912,104	6,883,694	(28,410)
Licenses and permits	289,167	289,167	277,555	(11,612)
Fines, forfeits and penalties	247,000	247,000	215,984	(31,016)
Public charges for services	2,722,004	2,738,264	2,735,080	(3,184)
Intergovernmental charges for services	1,770,125	1,803,332	1,833,460	30,128
Miscellaneous revenues	745,327	943,203	1,167,120	223,917
Total revenues	33,481,653	33,945,973	35,245,608	1,299,635
EXPENDITURES				
General government	11,762,198	12,243,210	11,877,554	365,656
Public safety	15,777,167	16,053,273	15,712,895	340,378
Health and human services	2,683,606	2,741,154	2,187,103	554,051
Culture, recreation and education	1,393,268	1,499,674	1,228,356	271,318
Conservation and development	2,496,093	3,902,964	2,689,319	1,213,645
Miscellaneous	525,244	1,085,800	47,072	1,038,728
Debt service	-	50,890	50,727	163
Capital outlay	967,750	2,968,039	1,181,260	1,786,779
Total expenditures	35,605,326	40,545,004	34,974,286	5,570,718
Excess (deficiency) of revenues over (under) expenditures	(2,123,673)	(6,599,031)	271,322	6,870,353
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	2,700,000	2,765,000	2,765,000	-
Sale of capital assets	60,200	1,075,200	1,407,359	332,159
Transfers in	25,000	30,000	30,000	-
Transfers out	(2,716,415)	(2,787,192)	(2,791,873)	(4,681)
Total other financing sources (uses)	68,785	1,083,008	1,410,486	327,478
Net change in fund balance *	\$ (2,054,888)	\$ (5,516,023)	1,681,808	\$ 7,197,831
FUND BALANCES, BEGINNING			30,947,018	
FUND BALANCE, ENDING			\$ 32,628,826	

*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, 2018

	<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	\$ 12,491,214	\$ 12,491,214	\$ 12,491,214	\$ -
Intergovernmental revenues	22,184,001	22,888,737	22,264,616	(624,121)
Public charges for services	13,991,442	13,796,442	11,780,374	(2,016,068)
Intergovernmental charges for services	2,235,302	2,200,602	2,269,228	68,626
Miscellaneous revenues	291,898	372,931	332,196	(40,735)
	<u>51,193,857</u>	<u>51,749,926</u>	<u>49,137,628</u>	<u>(2,612,298)</u>
EXPENDITURES				
Public safety	1,828,242	1,828,242	1,751,164	77,078
Health and human services	49,527,477	50,126,206	43,550,083	6,576,123
Capital outlay	75,000	95,073	-	95,073
	<u>51,430,719</u>	<u>52,049,521</u>	<u>45,301,247</u>	<u>6,748,274</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(236,862)</u>	<u>(299,595)</u>	<u>3,836,381</u>	<u>4,135,976</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	26,667	26,667	-
Transfers out	-	(46,948)	(46,948)	-
	<u>-</u>	<u>(20,281)</u>	<u>(20,281)</u>	<u>-</u>
Net change in fund balance *	<u>\$ (236,862)</u>	<u>\$ (319,876)</u>	3,816,100	<u>\$ 4,135,976</u>
FUND BALANCE, BEGINNING			<u>2,830,629</u>	
FUND BALANCE, ENDING			<u>\$ 6,646,729</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, 2018

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 1,163,025	\$ 1,163,025	\$ 2,024,728	\$ 861,703
Miscellaneous revenues	415,093	415,093	300,145	(114,948)
Total revenues	<u>1,578,118</u>	<u>1,578,118</u>	<u>2,324,873</u>	<u>746,755</u>
EXPENDITURES				
Conservation and development	1,432,133	1,432,133	2,107,237	(675,104)
Debt service	245,318	245,318	245,302	16
Total expenditures	<u>1,677,451</u>	<u>1,677,451</u>	<u>2,352,539</u>	<u>(675,088)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(99,333)</u>	<u>(99,333)</u>	<u>(27,666)</u>	<u>71,667</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	23,506	23,506	168,000	144,494
Transfers in	16,415	16,415	16,415	-
Transfers out	(25,000)	(25,000)	(25,000)	-
Total other financing sources (uses)	<u>14,921</u>	<u>14,921</u>	<u>159,415</u>	<u>144,494</u>
Net change in fund balance *	<u>\$ (84,412)</u>	<u>\$ (84,412)</u>	131,749	<u>\$ 216,161</u>
FUND BALANCE, BEGINNING			<u>842,415</u>	
FUND BALANCE, ENDING			<u>\$ 974,164</u>	

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

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

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

See accompanying notes to required supplementary information.

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

	2015	2016	2017	2018
La Crosse County's proportion of the net pension liability (asset)	0.32118566%	0.32395964%	0.32709317%	0.33158404%
Proportionate share of the net pension liability (asset)	\$ (7,889,198)	\$ 5,264,281	\$ 2,696,029	\$ (9,845,123)
Covered payroll	\$ 43,309,654	\$ 44,149,162	\$ 46,396,510	\$ 46,244,846
Proportionate share of the net pension liability (asset) as a percentage of covered payroll	-18.22%	11.92%	5.81%	-21.29%
Plan fiduciary net position as a percentage of the total pension liability (asset)	102.74%	98.2%	99.12%	102.93%
MVHS's proportion of the net pension liability (asset)	0.04256601%	0.03769270%	0.03218800%	0.02726314%
Proportionate share of the net pension liability (asset)	\$ (1,045,538)	\$ 612,499	\$ 265,306	\$ (809,475)
Covered payroll	\$ 5,739,733	\$ 5,851,251	\$ 4,479,535	\$ 5,302,641
Proportionate share of the net pension liability (asset) as a percentage of covered payroll	-18.22%	10.47%	5.92%	-15.27%
Plan fiduciary net position as a percentage of the total pension liability (asset)	102.74%	98.2%	99.12%	102.93%

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

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

	2015	2016	2017	2018
La Crosse County				
Contractually required contributions	\$ 3,087,605	\$ 3,143,443	\$ 3,336,439	\$ 3,322,285
Contributions made in relation to the contractually required contributions	\$ 3,087,605	\$ 3,143,443	\$ 3,336,439	\$ 3,322,285
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 44,151,121	\$ 46,396,510	\$ 46,244,846	\$ 46,040,434
Contributions as a percentage of covered payroll	6.99%	6.78%	7.21%	7.22%
MVHS				
Contractually required contributions	\$ 359,243	\$ 309,334	\$ 274,325	\$ 261,981
Contributions made in relation to the contractually required contributions	\$ 359,243	\$ 309,334	\$ 274,325	\$ 261,981
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 5,851,251	\$ 4,479,535	\$ 5,302,641	\$ 5,573,098
Contributions as a percentage of covered payroll	6.14%	6.91%	5.17%	4.70%

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

See accompanying notes to required supplementary information.

LA CROSSE COUNTY, WISCONSIN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2018

NOTE 1 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary Information

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

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

NOTE 2 – EMPLOYEES' RETIREMENT SYSTEM

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

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

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

NOTE 3 – OTHER POST-EMPLOYMENT BENEFITS - OPEB

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

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

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

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

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

Business Fund - to account for loans provided to businesses within the County to promote economic development, loans provided to residents throughout a thirteen-county area for the rehabilitation of their homes and down-payment assistance, and the development of the Lakeview Business 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.

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

Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
TAXES				
General property taxes	\$ 8,487,903	\$ 8,487,903	\$ 8,487,903	\$ -
Forest crop taxes	25,000	25,000	53,290	28,290
Interest on taxes	550,000	550,000	663,673	113,673
County sales tax	11,950,000	11,950,000	12,927,849	977,849
	<u>21,012,903</u>	<u>21,012,903</u>	<u>22,132,715</u>	<u>1,119,812</u>
INTERGOVERNMENTAL REVENUES				
State shared taxes	3,517,506	3,517,506	3,517,506	-
Utility tax from state	518,069	518,069	531,271	13,202
State aid - exempt computer	132,500	132,500	147,402	14,902
DNR aid in lieu of tax	35,000	35,000	40,512	5,512
DNR wildlife damage/claims program	12,000	12,000	18,034	6,034
Federal aid - law enforcement	8,000	10,997	10,997	-
State aid - emergency government	100,500	152,975	119,365	(33,610)
State aid - FEMA	-	-	30,561	30,561
State aid - snowmobile	34,225	34,225	53,303	19,078
State aid - parks	-	-	2,502	2,502
State aid - land conservation	320,896	360,587	255,678	(104,909)
State aid - law enforcement	59,700	162,481	182,798	20,317
State aid - victim witness	116,023	116,023	92,643	(23,380)
State aid - courts	450,000	450,000	485,834	35,834
State aid - historical sites	-	19,033	19,033	-
State aid - child support	1,137,626	1,137,626	1,122,320	(15,306)
State and federal aid - veterans	13,000	13,000	13,000	-
State and federal aid - MPO	240,082	240,082	240,935	853
	<u>6,695,127</u>	<u>6,912,104</u>	<u>6,883,694</u>	<u>(28,410)</u>

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

Year Ended December 31, 2018

	<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	\$ 400	\$ 400	\$ 172	\$ (228)
Construction fees	39,220	39,220	34,490	(4,730)
Stormwater fees	7,700	7,700	8,876	1,176
Zoning fees	109,117	109,117	102,463	(6,654)
Cremation permits	132,730	132,730	131,554	(1,176)
	<u>289,167</u>	<u>289,167</u>	<u>277,555</u>	<u>(11,612)</u>
FINES, FORFEITS AND PENALTIES				
County ordinance fines	95,000	95,000	77,895	(17,105)
Penal fines for County	140,000	140,000	100,449	(39,551)
Restitution	-	-	770	770
Section 125 cash forfeiture	-	-	15,182	15,182
Dog license penalty	12,000	12,000	21,688	9,688
	<u>247,000</u>	<u>247,000</u>	<u>215,984</u>	<u>(31,016)</u>
PUBLIC CHARGES FOR SERVICES				
General County fees	42,000	42,000	65,414	23,414
Consolidated court cost, fees and charges	376,500	376,500	350,068	(26,432)
Family court counsel fees	12,000	12,000	10,815	(1,185)
Mediation	33,950	33,950	30,310	(3,640)
Register of deeds fees	726,830	726,830	800,953	74,123
Medical examiner fees	36,891	36,891	35,436	(1,455)
Prisoners board revenue	362,800	362,800	372,639	9,839
Law enforcement fees	91,900	102,160	113,510	11,350
Public health revenue	40,839	40,839	26,215	(14,624)
Park revenue	619,360	619,360	615,381	(3,979)
Parking lot revenue	111,000	111,000	95,384	(15,616)
UW Extension fees	35,002	35,002	15,551	(19,451)
County forest revenue	20,000	20,000	-	(20,000)
Non-metallic mining fees	35,870	35,870	36,159	289
Printing and duplicating revenue	185	185	2,761	2,576
La Crosse Area Planning Commission	60,842	60,842	60,842	-
Other public charges for services	116,035	122,035	103,642	(18,393)
	<u>2,722,004</u>	<u>2,738,264</u>	<u>2,735,080</u>	<u>(3,184)</u>

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

Year Ended December 31, 2018

	<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	\$ 1,652	\$ 1,652	\$ 1,651	\$ (1)
Charges to other governments	39,440	72,647	75,116	2,469
Indirect cost revenue	1,708,633	1,708,633	1,730,434	21,801
Elections revenue	13,000	13,000	21,881	8,881
Refuge revenue	7,400	7,400	4,378	(3,022)
	<u>1,770,125</u>	<u>1,803,332</u>	<u>1,833,460</u>	<u>30,128</u>
MISCELLANEOUS REVENUES				
Rental income	261,055	261,055	275,928	14,873
Investment earnings	425,000	543,750	757,874	214,124
Rebates	-	-	43	43
Insurance claims	1,000	23,007	23,007	-
Miscellaneous revenue	44,342	44,342	33,462	(10,880)
Donations	13,930	71,049	76,806	5,757
	<u>745,327</u>	<u>943,203</u>	<u>1,167,120</u>	<u>223,917</u>
OTHER FINANCING SOURCES				
Long-term debt issued	2,700,000	2,765,000	2,765,000	-
Sale of capital assets	60,200	1,075,200	1,407,359	332,159
Transfer in	25,000	30,000	30,000	-
	<u>2,785,200</u>	<u>3,870,200</u>	<u>4,202,359</u>	<u>332,159</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES				
	<u>\$ 36,266,853</u>	<u>\$ 37,816,173</u>	<u>\$ 39,447,967</u>	<u>\$ 1,631,794</u>

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

Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
GENERAL GOVERNMENT				
Consolidated courts	\$ 2,636,572	\$ 2,636,572	\$ 2,538,989	\$ 97,583
Corporation counsel	513,789	514,239	479,256	34,983
County board	294,342	376,730	307,250	69,480
County clerk	182,844	184,844	166,040	18,804
Elections	172,353	172,353	175,741	(3,388)
Family court commissioner	155,079	160,916	136,011	24,905
Mediation	244,072	245,385	243,134	2,251
Document and graphic services	19,382	19,382	9,839	9,543
Register of deeds	357,552	357,552	354,943	2,609
County administrator	432,074	432,774	432,366	408
Insurance	281,040	281,040	585,112	(304,072)
Information technology	2,322,951	2,448,868	2,305,871	142,997
Finance	863,373	859,160	778,024	81,136
Human Resources	636,889	637,410	563,052	74,358
Retirees insurance	400,000	575,000	589,167	(14,167)
Unemployment compensation	25,000	25,000	9,991	15,009
External accounting and auditing	32,758	32,758	32,407	351
Treasurer	277,719	277,290	251,801	25,489
Section 125 administrative costs	12,000	12,000	12,857	(857)
District attorney	612,651	612,651	577,106	35,545
Medical examiner	272,356	272,356	340,900	(68,544)
County wellness programs	210,434	242,356	212,798	29,558
Administrative center	361,602	361,602	340,149	21,453
Property management	330,634	355,240	287,277	67,963
Enterprise resource planning	114,732	114,732	134,723	(19,991)
Website design	-	35,000	12,750	22,250
	<u>11,762,198</u>	<u>12,243,210</u>	<u>11,877,554</u>	<u>365,656</u>
TOTAL general government				
PUBLIC SAFETY				
Emergency government	86,256	128,031	88,972	39,059
Central dispatch	2,484,525	2,485,525	2,360,348	125,177
SARA hazardous materials	81,713	92,413	84,219	8,194
Jail and court services	7,147,174	7,150,637	6,951,044	199,593
Law enforcement	4,782,792	4,966,960	5,026,225	(59,265)
Courthouse and law enforcement center	1,194,707	1,229,707	1,202,087	27,620
	<u>15,777,167</u>	<u>16,053,273</u>	<u>15,712,895</u>	<u>340,378</u>
TOTAL public safety				

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

Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
HEALTH AND HUMAN SERVICES				
Office building and detention center	\$ 542,925	\$ 542,925	\$ 506,408	\$ 36,517
Child support	1,089,213	1,098,653	1,083,726	14,927
Victim-witness service	232,830	232,830	210,321	22,509
Residential house	500	500	124	376
Veterans service officer	282,709	295,690	291,726	3,964
Veterans relief	21,020	26,657	24,684	1,973
Veterans mentor program	1,909	3,399	2,486	913
Jeans' day donations	12,500	12,500	15,087	(2,587)
End homelessness collaborative	500,000	500,000	38,541	461,459
Architectural study	-	28,000	14,000	14,000
	<u>2,683,606</u>	<u>2,741,154</u>	<u>2,187,103</u>	<u>554,051</u>
CULTURE, RECREATION AND EDUCATION				
University extension	509,782	586,892	356,829	230,063
Wisconsin nutrition education program	3,997	3,997	835	3,162
Historical society	25,000	25,000	25,000	-
Historical sites	1,340	21,502	19,978	1,524
Parks	853,149	862,283	825,714	36,569
	<u>1,393,268</u>	<u>1,499,674</u>	<u>1,228,356</u>	<u>271,318</u>
CONSERVATION AND DEVELOPMENT				
Land conservation	888,827	948,518	772,870	175,648
Economic development	357,788	407,788	369,854	37,934
Metropolitan Planning Organization	299,332	299,332	299,824	(492)
Harbor Commission Project	6,200	6,200	1,985	4,215
Zoning	814,792	815,892	771,906	43,986
Neighborhood revitalization	25,000	1,071,080	350,226	720,854
Badger Coulee	-	150,000	-	150,000
CAP X 2020 Projects	-	100,000	100,000	-
Bluffland Protection	104,154	104,154	22,654	81,500
	<u>2,496,093</u>	<u>3,902,964</u>	<u>2,689,319</u>	<u>1,213,645</u>
MISCELLANEOUS				
Nondepartmental	95,870	100,370	47,072	53,298
Contingency	429,374	985,430	-	985,430
	<u>525,244</u>	<u>1,085,800</u>	<u>47,072</u>	<u>1,038,728</u>

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

Year Ended December 31, 2018

	<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	\$ -	\$ 50,890	\$ 50,727	\$ 163
Total debt service	-	50,890	50,727	163
CAPITAL OUTLAY				
General government	62,150	297,224	146,665	150,559
Public safety	650,700	1,605,436	642,462	962,974
Health and human services	161,700	242,055	112,340	129,715
Culture, recreation and education	93,200	823,324	279,793	543,531
Total capital outlay	967,750	2,968,039	1,181,260	1,786,779
OTHER FINANCING USES				
Transfers out:				
Health	-	-	4,518	(4,518)
Human Services	-	26,667	26,667	-
Business Fund	16,415	16,415	16,415	-
County Highway	2,700,000	2,714,110	2,714,273	(163)
Special Jail Assessment	-	30,000	30,000	-
Total other financing uses	2,716,415	2,787,192	2,791,873	(4,681)
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>\$ 38,321,741</u>	<u>\$ 43,332,196</u>	<u>\$ 37,766,159</u>	<u>\$ 5,566,037</u>

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

Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Property taxes	\$ 12,491,214	\$ 12,491,214	\$ 12,491,214	\$ -
Intergovernmental revenues:				
Human services	22,184,001	22,888,737	22,264,616	(624,121)
Public charges for services:				
Human services	13,991,442	13,796,442	11,780,374	(2,016,068)
Intergovernmental charges for services:				
Human services	2,235,302	2,200,602	2,269,228	68,626
Miscellaneous revenues	291,898	372,931	332,196	(40,735)
Total revenues	<u>51,193,857</u>	<u>51,749,926</u>	<u>49,137,628</u>	<u>(2,612,298)</u>
EXPENDITURES				
Public safety:				
Western region adolescent services	1,828,242	1,828,242	1,751,164	77,078
Health and human services:				
Aging & disability resource center	3,407,623	3,556,449	3,342,571	213,878
Family and children services	7,844,706	7,763,724	6,863,407	900,317
Integrated support & recovery services	25,858,646	26,130,575	22,178,338	3,952,237
Income maintenance services	6,898,606	6,898,606	6,541,301	357,305
Justice support services	5,415,596	5,806,119	4,531,811	1,274,308
Miscellaneous	102,300	(29,267)	92,655	(121,922)
Capital outlay	75,000	95,073	-	95,073
Total expenditures	<u>51,430,719</u>	<u>52,049,521</u>	<u>45,301,247</u>	<u>6,748,274</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(236,862)</u>	<u>(299,595)</u>	<u>3,836,381</u>	<u>4,135,976</u>
OTHER FINANCING SOURCES (USES)				
Transfer in	-	26,667	26,667	-
Transfer out	-	(46,948)	(46,948)	-
Total other financing sources (uses)	<u>-</u>	<u>(20,281)</u>	<u>(20,281)</u>	<u>-</u>
Net change in fund balance *	<u>\$ (236,862)</u>	<u>\$ (319,876)</u>	<u>3,816,100</u>	<u>\$ 4,135,976</u>
FUND BALANCE, BEGINNING			<u>2,830,629</u>	
FUND BALANCE, ENDING			<u>\$ 6,646,729</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, 2018

	<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	\$ 1,163,025	\$ 1,163,025	\$ 2,018,929	\$ 855,904
State aid	-	-	5,799	5,799
Miscellaneous revenues:				
Loan repayments	400,824	400,824	285,184	\$ (115,640)
Investment earnings	14,269	14,269	14,961	692
Total revenues	<u>1,578,118</u>	<u>1,578,118</u>	<u>2,324,873</u>	<u>746,755</u>
EXPENDITURES				
Conservation and development:				
Economic development	1,432,133	1,432,133	2,107,237	(675,104)
Debt service:				
Principal	211,908	211,908	211,908	-
Interest and other charges	33,410	33,410	33,394	16
Total expenditures	<u>1,677,451</u>	<u>1,677,451</u>	<u>2,352,539</u>	<u>(675,088)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(99,333)</u>	<u>(99,333)</u>	<u>(27,666)</u>	<u>71,667</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	23,506	23,506	168,000	144,494
Transfer in	16,415	16,415	16,415	-
Transfer out	<u>(25,000)</u>	<u>(25,000)</u>	<u>(25,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>14,921</u>	<u>14,921</u>	<u>159,415</u>	<u>144,494</u>
Net change in fund balance *	<u>\$ (84,412)</u>	<u>\$ (84,412)</u>	131,749	<u>\$ 216,161</u>
FUND BALANCE, BEGINNING			<u>842,415</u>	
FUND BALANCE, ENDING			<u>\$ 974,164</u>	

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

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

Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Property taxes	5,782,843	5,782,843	5,782,843	-
Total revenues	<u>5,782,843</u>	<u>5,782,843</u>	<u>5,782,843</u>	<u>-</u>
EXPENDITURES				
Debt service:				
Principal	4,475,000	4,475,000	4,475,000	-
Interest and other charges	1,611,872	1,611,872	1,614,446	(2,574)
Total expenditures	<u>6,086,872</u>	<u>6,086,872</u>	<u>6,089,446</u>	<u>(2,574)</u>
Net change in fund balance *	<u>\$ (304,029)</u>	<u>\$ (304,029)</u>	(306,603)	<u>\$ (2,574)</u>
FUND BALANCE, BEGINNING			<u>725,142</u>	
FUND BALANCE, ENDING			<u>\$ 418,539</u>	

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

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds:

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

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

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

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

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

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

Capital Projects Fund:

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

LA CROSSE COUNTY, WISCONSIN
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

December 31, 2018

	Special Revenue Funds							Capital Projects Fund		Total Nonmajor Governmental Funds
	Land Record Assessment	Special Jail Assessment	Library	Old Landfill	Estate Donation	Health	Total Special Revenue	Downtown Campus		
ASSETS										
Cash and investments	\$ 231,604	\$ 30,273	\$ 518,574	\$ 11	\$ 237,392	\$ 1,617,086	\$ 2,634,940	\$ -	\$ -	\$ 2,634,940
Restricted cash and investments	-	-	-	543,528	-	-	543,528	175,781	-	719,309
Receivables (net of allowance for uncollectibles)	-	16,337	2,087,548	-	-	2,537,783	4,641,668	-	-	4,641,668
Inventories and prepayments	-	-	60	-	-	73,734	73,794	-	-	73,794
TOTAL ASSETS	\$ 231,604	\$ 46,610	\$ 2,606,182	\$ 543,539	\$ 237,392	\$ 4,228,603	\$ 7,893,930	\$ 175,781	\$ -	\$ 8,069,711
LIABILITIES										
Accounts payable and other current liabilities	2,821	717	75,647	-	172	341,229	420,586	-	-	420,586
Due to other funds	-	-	-	-	-	1,527	1,527	-	-	1,527
Unearned revenues	21,714	-	-	-	-	63,038	84,752	-	-	84,752
Total liabilities	24,535	717	75,647	-	172	405,794	506,865	-	-	506,865
DEFERRED INFLOWS OF RESOURCES										
Subsequent year property tax levy	-	-	2,087,548	-	-	2,129,511	4,217,059	-	-	4,217,059
FUND BALANCES										
Nonspendable	-	-	60	-	-	73,734	73,794	-	-	73,794
Restricted	207,069	45,893	442,927	488,842	237,220	1,000	1,422,951	175,781	-	1,598,732
Committed	-	-	-	54,697	-	1,502,320	1,557,017	-	-	1,557,017
Assigned	-	-	-	-	-	116,244	116,244	-	-	116,244
Total fund balances	207,069	45,893	442,987	543,539	237,220	1,693,298	3,170,006	175,781	-	3,345,787
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 231,604	\$ 46,610	\$ 2,606,182	\$ 543,539	\$ 237,392	\$ 4,228,603	\$ 7,893,930	\$ 175,781	\$ -	\$ 8,069,711

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

Year Ended December 31, 2018

	Special Revenue Funds							Capital Projects		Total Nonmajor Governmental Funds
	Land Record Assessment	Special Jail Assessment	Library	Old Landfill	Estate Donation	Health	Total Special Revenue	Downtown Campus	Fund	
REVENUES										
Taxes	\$ -	\$ -	\$ 2,004,310	\$ -	\$ -	\$ 2,105,359	\$ 4,109,669	\$ -	\$ -	\$ 4,109,669
Intergovernmental revenues	29,286	-	31,005	-	-	1,479,209	1,539,500	-	-	1,539,500
Licenses and permits	-	-	-	-	-	702,193	702,193	-	-	702,193
Fines, forfeits and penalties	-	124,772	-	-	-	-	124,772	-	-	124,772
Public charges for services	130,112	-	38,197	-	-	322,337	490,646	-	-	490,646
Miscellaneous revenues	-	10,000	33,260	5,514	-	324,090	372,864	-	-	372,864
Total revenues	159,398	134,772	2,106,772	5,514	-	4,933,188	7,339,644	-	-	7,339,644
EXPENDITURES										
Current:										
Public safety	-	104,929	-	-	-	-	104,929	-	-	104,929
Public works	-	-	-	26,360	-	-	26,360	-	-	26,360
Health and human services	-	-	-	-	19,444	4,739,833	4,759,277	-	-	4,759,277
Culture, recreation and education	-	-	1,873,073	-	-	-	1,873,073	-	-	1,873,073
Conservation and development	153,061	-	-	-	-	-	153,061	-	-	153,061
Capital outlay	4,713	-	-	-	-	14,884	19,597	285,133	-	304,730
Total expenditures	157,774	104,929	1,873,073	26,360	19,444	4,754,717	6,936,297	285,133	-	7,221,430
Excess (deficiency) of revenues over (under) expenditures	1,624	29,843	233,699	(20,846)	(19,444)	178,471	403,347	(285,133)	-	118,214
OTHER FINANCING SOURCES (USES)										
Sale of capital assets	-	-	-	-	-	18,982	18,982	-	-	18,982
Transfers in	-	30,000	-	-	-	20,518	50,518	-	-	50,518
Transfers out	-	-	-	-	-	(5,000)	(5,000)	-	-	(5,000)
Total other financing sources (uses)	-	30,000	-	-	-	34,500	64,500	-	-	64,500
Net change in fund balances	1,624	59,843	233,699	(20,846)	(19,444)	212,971	467,847	(285,133)	-	182,714
FUND BALANCES (DEFICIT), BEGINNING	205,445	(13,950)	209,288	564,385	256,664	1,480,327	2,702,159	460,914	-	3,163,073
FUND BALANCES, ENDING	\$ 207,069	\$ 45,893	\$ 442,987	\$ 543,539	\$ 237,220	\$ 1,693,298	\$ 3,170,006	\$ 175,781	\$ -	\$ 3,345,787

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

Year Ended December 31, 2018

	<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	\$ -	\$ 51,000	\$ 29,286	\$ (21,714)
Public charges for services:				
Land recording assessment	128,000	128,000	130,112	2,112
Total revenues	<u>128,000</u>	<u>179,000</u>	<u>159,398</u>	<u>(19,602)</u>
EXPENDITURES				
Conservation and development:				
Land record costs	121,927	167,227	153,061	14,166
Capital outlay	-	5,700	4,713	987
Total expenditures	<u>121,927</u>	<u>172,927</u>	<u>157,774</u>	<u>15,153</u>
Net change in fund balance	<u>\$ 6,073</u>	<u>\$ 6,073</u>	1,624	<u>\$ (4,449)</u>
FUND BALANCE, BEGINNING			<u>205,445</u>	
FUND BALANCE, ENDING			<u>\$ 207,069</u>	

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

Year Ended December 31, 2018

	<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	\$ 123,762	\$ 123,762	\$ 124,772	\$ 1,010
Miscellaneous revenues:				
Maintenance reimbursement	10,000	10,000	10,000	-
Total revenues	<u>133,762</u>	<u>133,762</u>	<u>134,772</u>	<u>1,010</u>
EXPENDITURES				
Public safety:				
Jail maintenance	110,616	156,616	104,929	51,687
Total expenditures	<u>110,616</u>	<u>156,616</u>	<u>104,929</u>	<u>51,687</u>
Excess (deficiency) of revenues over (under) expenditures	23,146	(22,854)	29,843	52,697
OTHER FINANCING SOURCES				
Transfers in	-	30,000	30,000	-
Total other financing sources	<u>-</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>
Net change in fund balance	<u>\$ 23,146</u>	<u>\$ 7,146</u>	59,843	<u>\$ 52,697</u>
FUND BALANCE (DEFICIT), BEGINNING			<u>(13,950)</u>	
FUND BALANCE, ENDING			<u>\$ 45,893</u>	

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

Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Property taxes	\$ 2,004,310	\$ 2,004,310	\$ 2,004,310	\$ -
Intergovernmental revenues:				
Grants and aids	31,005	31,005	31,005	-
Public charges for services:				
Library fees	37,500	37,500	38,197	697
Miscellaneous revenues:				
Donations and contributions	8,450	8,450	33,260	24,810
Total revenues	<u>2,081,265</u>	<u>2,081,265</u>	<u>2,106,772</u>	<u>25,507</u>
EXPENDITURES				
Culture, recreation and education:				
Library	2,081,265	2,090,665	1,873,073	217,592
Capital outlay	-	2,300	-	2,300
Total expenditures	<u>2,081,265</u>	<u>2,092,965</u>	<u>1,873,073</u>	<u>219,892</u>
Net change in fund balance*	<u>\$ -</u>	<u>\$ (11,700)</u>	233,699	<u>\$ 245,399</u>
FUND BALANCE, BEGINNING			<u>209,288</u>	
FUND BALANCE, ENDING			<u>\$ 442,987</u>	

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

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

Year Ended December 31, 2018

	<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	\$ -	\$ -	\$ 5,514	\$ 5,514
Total revenues	<u>-</u>	<u>-</u>	<u>5,514</u>	<u>5,514</u>
EXPENDITURES				
Public works:				
Old landfill monitoring costs	42,123	42,123	26,360	15,763
Total expenditures	<u>42,123</u>	<u>42,123</u>	<u>26,360</u>	<u>15,763</u>
Net change in fund balance *	<u>\$ (42,123)</u>	<u>\$ (42,123)</u>	(20,846)	<u>\$ 21,277</u>
FUND BALANCE, BEGINNING			<u>564,385</u>	
FUND BALANCE, ENDING			<u>\$ 543,539</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
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
ESTATE DONATION**

Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Miscellaneous revenues:				
Estate donations	\$ 10,000	\$ 10,000	\$ -	\$ (10,000)
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>
EXPENDITURES				
Health and human services:				
Gifted Hands donation	31,000	31,000	19,444	11,556
Total expenditures	<u>31,000</u>	<u>31,000</u>	<u>19,444</u>	<u>11,556</u>
Net change in fund balance *	<u>\$ (21,000)</u>	<u>\$ (21,000)</u>	(19,444)	<u>\$ 1,556</u>
FUND BALANCE, BEGINNING			<u>256,664</u>	
FUND BALANCE, ENDING			<u>\$ 237,220</u>	

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

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

Year Ended December 31, 2018

	<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:				
Property taxes	\$ 2,105,359	\$ 2,105,359	\$ 2,105,359	\$ -
Intergovernmental revenues:				
Grants and aids	1,568,062	1,605,507	1,479,209	(126,298)
Licenses and permits:				
Inspection fees and permits	520,023	520,023	561,514	41,491
Dog licenses	131,026	131,026	140,679	9,653
Public charges for services:				
Health services	355,673	355,673	322,337	(33,336)
Intergovernmental charges for services:				
Health services	4,309	4,309	-	(4,309)
Miscellaneous revenues:				
Donations and not-for-profit grants	340,060	445,772	324,090	(121,682)
Total revenues	<u>5,024,512</u>	<u>5,167,669</u>	<u>4,933,188</u>	<u>(234,481)</u>
EXPENDITURES				
Health and human services:				
Administration	514,641	532,473	439,446	93,027
Disease education and support	309,756	318,796	298,905	19,891
Health education and safety	690,038	696,132	573,030	123,102
Health prevention	1,117,934	1,076,458	999,573	76,885
Healthy living	1,040,210	1,086,808	961,774	125,034
Inspection and testing	839,585	839,585	795,271	44,314
Preparedness	235,227	240,232	249,237	(9,005)
Substance abuse education	152,091	205,584	224,611	(19,027)
Other health	120,030	273,888	197,986	75,902
Capital outlay	5,000	28,164	14,884	13,280
Total expenditures	<u>5,024,512</u>	<u>5,298,120</u>	<u>4,754,717</u>	<u>543,403</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(130,451)</u>	<u>178,471</u>	<u>308,922</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	-	-	18,982	18,982
Transfers in	-	16,000	20,518	4,518
Transfers out	-	(5,000)	(5,000)	-
Total other financing sources (uses)	<u>-</u>	<u>11,000</u>	<u>34,500</u>	<u>23,500</u>
Net change in fund balance*	<u>\$ -</u>	<u>\$ (119,451)</u>	<u>212,971</u>	<u>\$ 332,422</u>
FUND BALANCE, BEGINNING			<u>1,480,327</u>	
FUND BALANCE, ENDING			<u>\$ 1,693,298</u>	

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

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

Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES				
Capital outlay	\$ -	\$ 460,913	\$ 285,133	\$ 175,780
Total expenditures	-	460,913	285,133	175,780
Net change in fund balance*	<u>\$ -</u>	<u>\$ (460,913)</u>	(285,133)	<u>\$ 175,780</u>
FUND BALANCE, BEGINNING			<u>460,914</u>	
FUND BALANCE, ENDING			<u>\$ 175,781</u>	

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

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. Revenues are provided through daily service charges.

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

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

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

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

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

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

December 31, 2018

	Robert G. Carroll Heights Apartments	Hillview Terrace	Neshonoc Manor	Regent Manor	Maplewood CBRF	Ravenwood Nursing Home	Monarch Manor	Household Hazardous Materials	Total Nonmajor Enterprise Funds
ASSETS									
Current Assets									
Cash and cash equivalents	\$ 1,910,873	\$ 812,200	\$ 87,349	\$ 13,389	\$ 114,697	\$ 14,432	\$ 58,122	\$ 290,067	\$ 3,301,129
Restricted cash and cash equivalents	-	-	818	2,536	447	1,262	4,691	-	9,754
Receivables (net of allowance for uncollectibles)	2,942	26,336	56,483	40,419	31,348	150,266	50,712	221,667	580,173
Inventories and prepayments	4,690	2,549	666	394	223	-	304	815	9,641
Total current assets	1,918,505	841,085	145,316	56,738	146,715	165,960	113,829	512,549	3,900,697
Noncurrent assets									
Net pension asset	14,220	61,255	57,906	35,731	47,204	90,477	45,776	33,291	385,860
Capital Assets									
Land	-	-	-	115	-	-	229	-	344
Land improvements	123,092	-	-	-	-	-	-	53,875	176,967
Buildings	1,586,052	3,040,305	701	262,109	6,947	-	955,072	748,730	6,599,916
Machinery and equipment	175,057	197,846	136,206	81,566	129,538	53,902	88,504	170,960	1,033,579
Less accumulated depreciation	(1,626,012)	(707,509)	(70,806)	(163,718)	(60,146)	(10,651)	(208,821)	(516,802)	(3,364,465)
Total capital assets - net	258,189	2,530,642	66,101	180,072	76,339	43,251	834,984	456,763	4,446,341
Total noncurrent assets	272,409	2,591,897	124,007	215,803	123,543	133,728	880,760	490,054	4,832,201
Total Assets	2,190,914	3,432,982	269,323	272,541	270,258	299,688	994,589	1,002,603	8,732,898
DEFERRED OUTFLOWS OF RESOURCES									
Pension	24,831	104,583	84,488	69,498	90,171	147,328	90,155	58,817	669,871
LIABILITIES									
Current Liabilities									
Accounts payable and other current liabilities	42,357	29,442	11,604	9,417	10,759	15,486	12,130	13,317	144,512
Other liabilities payable from restricted assets	-	-	818	2,536	447	1,262	4,691	-	9,754
Due to other funds	-	-	-	13,201	-	-	32,914	-	46,115
Unearned revenues	969	2,945	-	-	-	-	-	1,087	5,001
Accrued interest	-	19,679	-	-	-	-	-	-	19,679
Current portion of bonds and notes payable	-	113,785	-	-	-	-	-	-	113,785
Compensated absences	4,410	11,143	13,058	10,283	14,268	19,460	10,735	5,714	89,071
Total current liabilities	47,736	176,994	25,480	35,437	25,474	36,208	60,470	20,118	427,917

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

December 31, 2018

	Robert G. Carroll Heights Apartments	Hillview Terrace	Neshonoc Manor	Regent Manor	Maplewood CBRF	Ravenwood Nursing Home	Monarch Manor	Household Hazardous Materials	Total Nonmajor Enterprise Funds
LIABILITIES (CONTINUED)									
Noncurrent liabilities									
Advances from other funds	-	-	-	124,743	-	-	632,411	-	757,154
Bonds and notes payable	-	1,436,634	-	-	-	-	-	-	1,436,634
Total noncurrent liabilities	-	1,436,634	-	124,743	-	-	632,411	-	2,193,788
Total Liabilities	47,736	1,613,628	25,480	160,180	25,474	36,208	692,881	20,118	2,621,705
DEFERRED INFLOWS OF RESOURCES									
Subsequent year property tax levy Pension	29,435	128,659	149,785	68,369	89,378	219,828	84,804	160,911	836,283
Total Deferred Inflows of Resources	29,435	128,659	149,785	68,369	89,378	219,828	84,804	226,936	997,194
NET POSITION									
Net investment in capital assets	258,189	980,223	66,101	180,072	76,339	43,251	834,984	456,763	2,895,922
Restricted for:									
Net pension asset	14,220	61,255	57,906	35,731	47,204	90,477	45,776	33,291	385,860
Unrestricted (deficit)	1,866,165	753,800	54,539	(102,313)	122,034	57,252	(573,701)	324,312	2,502,088
Total Net Position	\$ 2,138,574	\$ 1,795,278	\$ 178,546	\$ 113,490	\$ 245,577	\$ 190,980	\$ 307,059	\$ 814,366	\$ 5,783,870

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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, 2018

	Robert G. Carroll Heights Apartments	Hillview Terrace	Neshonoc Manor	Regent Manor	Maplewood CBRF	Ravenwood Nursing Home	Monarch Manor	Household Hazardous Materials	Total Nonmajor Enterprise Funds
OPERATING REVENUES									
Public charges for services	\$ 369,326	\$ 892,877	\$ 994,679	\$ 479,737	\$ 884,497	\$ 1,221,769	\$ 608,204	\$ 111,720	\$ 5,562,809
Intergovernmental grants and fees	-	-	-	-	-	-	-	224,583	224,583
Interdepartmental revenues	-	-	-	-	-	-	-	9,505	9,505
Miscellaneous revenues	3,577	5,527	-	-	-	-	-	171	9,275
Total operating revenues	372,903	898,404	994,679	479,737	884,497	1,221,769	608,204	345,979	5,806,172
OPERATING EXPENSES									
Personnel services	126,089	507,844	582,996	426,169	486,753	898,512	486,221	236,024	3,750,608
Contractual services	3,402	116,010	732	7,350	316	24,907	4,440	93,917	251,074
General and administrative services	28,399	38,593	206,988	17,064	206,517	166,117	13,179	44,937	721,794
Materials and supplies	8,231	26,401	85,290	15,230	75,487	128,258	30,066	13,820	382,783
Utilities	58,477	40,165	21,453	6,978	21,453	13,435	10,575	13,416	185,952
Depreciation/amortization	49,071	101,399	23,258	11,411	16,892	4,405	45,430	31,426	283,292
Other services and charges	24,965	18,936	3,999	12,864	4,376	22,212	2,840	15,684	105,876
Total operating expenses	298,634	849,348	924,716	497,066	811,794	1,257,846	592,751	449,224	5,681,379
Operating income (loss)	74,269	49,056	69,963	(17,329)	72,703	(36,077)	15,453	(103,245)	124,793
NONOPERATING REVENUES (EXPENSES)									
Property taxes	-	-	-	-	-	-	-	154,050	154,050
Intergovernmental revenues	-	2,948	15,910	12,891	9,751	-	11,832	-	53,332
Investment earnings	-	-	4	3	6	-	5	-	18
Interest expense	-	(81,644)	-	(7,240)	-	-	(23,892)	-	(112,776)
Finance charges	-	(1,044)	-	-	-	-	-	-	(1,044)
Amortization of debt (discount) or premium	-	(1,215)	-	-	-	-	-	-	(1,215)
Rebates	-	27,008	-	-	-	-	-	-	27,008
Total nonoperating revenues (expenses)	-	(53,947)	15,914	5,654	9,757	-	(12,055)	154,050	119,373
Income (loss) before transfers	74,269	(4,891)	85,877	(11,675)	82,460	(36,077)	3,398	50,805	244,166
Transfers in	-	-	-	9,897	-	135,000	-	-	144,897
Transfers out	-	-	(65,000)	-	(70,000)	-	-	-	(135,000)
CHANGE IN NET POSITION	74,269	(4,891)	20,877	(1,778)	12,460	98,923	3,398	50,805	254,063
NET POSITION, BEGINNING	2,064,305	1,800,169	157,669	115,268	233,117	92,057	303,661	763,561	5,529,807
NET POSITION, ENDING	\$ 2,138,574	\$ 1,795,278	\$ 178,546	\$ 113,490	\$ 245,577	\$ 190,980	\$ 307,059	\$ 814,366	\$ 5,783,870

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

Year Ended December 31, 2018

	Robert G. Carroll Heights Apartments	Hillview Terrace	Neshonoc Manor	Regent Manor	Maplewood CBRF	Ravenwood Nursing Home	Monarch Manor	Household Hazardous Materials	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES									
Receipts from customers and users	\$ 366,321	\$ 893,991	\$ 1,001,127	\$ 479,794	\$ 898,067	\$ 1,110,133	\$ 611,299	\$ 115,317	\$ 5,476,049
Receipts from interfund services provided	-	-	-	-	-	-	-	9,505	9,505
Receipts from cash contributions	-	-	-	-	-	-	-	171	171
Receipts from intergovernmental grants and fees	-	-	-	-	-	-	-	220,893	220,893
Other operating cash receipts	-	4,134	-	-	-	-	-	-	4,134
Payments to suppliers and providers	(101,376)	(93,878)	(290,411)	(47,859)	(280,246)	(332,646)	(51,734)	(169,478)	(1,367,628)
Payments to employees for salaries and benefits	(120,656)	(487,817)	(566,386)	(419,535)	(483,309)	(875,645)	(482,651)	(228,525)	(3,664,524)
Payments for interfund services used	(22,206)	(146,546)	(27,116)	(10,403)	(26,918)	(21,957)	(7,611)	(37,771)	(300,528)
Net cash provided by (used for) operating activities	122,083	169,884	117,214	1,997	107,594	(120,115)	69,303	(89,888)	378,072
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES									
Transfers to other funds	-	-	(65,000)	-	(70,000)	-	-	-	(135,000)
Transfers from other funds	-	-	-	9,897	-	135,000	-	-	144,897
Federal and state aids received	-	2,948	15,910	12,891	9,751	-	11,832	-	53,332
Receipts from property taxes	-	-	-	-	-	-	-	154,050	154,050
Net cash provided by (used for) non-capital financing activities	-	2,948	(49,090)	22,788	(60,249)	135,000	11,832	154,050	217,279
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES									
Acquisition and construction of capital assets	-	-	(2,100)	(15,020)	(2,100)	(3,024)	(7,669)	-	(29,913)
Rebates	-	27,008	-	-	-	-	-	-	27,008
Payment on advance from other funds	-	(1,044)	-	(12,559)	-	-	(31,785)	-	(44,344)
Payments for finance charges	-	(110,000)	-	-	-	-	-	-	(110,000)
Principal paid on long-term debt	-	(82,620)	-	(7,240)	-	-	(23,892)	-	(113,752)
Interest paid	-	(166,656)	(2,100)	(34,819)	(2,100)	(3,024)	(63,346)	-	(272,045)
Net cash used for capital and related financing activities	-	(332,324)	(2,100)	(54,878)	(4,200)	(3,024)	(121,022)	-	(517,546)
CASH FLOWS FROM INVESTING ACTIVITIES									
Interest on investments	-	-	4	3	6	-	5	-	18
Net cash provided by investing activities	-	-	4	3	6	-	5	-	18
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	122,083	6,176	66,028	(10,031)	45,251	11,861	17,794	64,162	323,324
CASH AND CASH EQUIVALENTS, BEGINNING	1,788,790	806,024	22,139	25,956	69,893	3,833	45,019	225,905	2,987,559
CASH AND CASH EQUIVALENTS, ENDING	\$ 1,910,873	\$ 812,200	\$ 88,167	\$ 15,925	\$ 115,144	\$ 15,694	\$ 62,813	\$ 290,067	\$ 3,310,883

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

Year Ended December 31, 2018

Robert G. Carroll Heights Apartments	Hillview Terrace	Neshonoc Manor	Regent Manor	Maplewood CBRF	Ravenwood Nursing Home	Monarch Manor	Household Hazardous Materials	Total Nonmajor Enterprise Funds
\$ 74,269	\$ 49,056	\$ 69,963	\$ (17,329)	\$ 72,703	\$ (36,077)	\$ 15,453	\$ (103,245)	\$ 124,793
49,071	101,399	23,258	11,411	16,892	4,405	45,430	31,426	283,292
(2,941)	(2,173)	6,187	1,068	13,323	(112,446)	2,509	(1,180)	(95,653)
(442)	538	(71)	22	193	150	2	(85)	307
2,476	12,126	17,087	774	3,916	13,614	1,832	5,882	57,707
(3,721)	1,387	1,916	2,292	4,487	6,505	4,379	(24,738)	(7,493)
969	2,894	-	-	-	-	-	1,087	4,950
2,402	4,657	(1,126)	3,759	(3,920)	3,734	(302)	965	10,169
47,814	120,828	47,251	19,326	34,891	(84,038)	53,850	13,357	253,279
\$ 122,083	\$ 169,884	\$ 117,214	\$ 1,997	\$ 107,594	\$ (120,115)	\$ 69,303	\$ (89,888)	\$ 378,072

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

Operating income (loss)	\$ 122,083
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities	
Depreciation expense	47,814
(Increase) Decrease receivables	(2,941)
(Increase) Decrease inventories and prepayments	(442)
(Increase) Decrease pension related amounts	2,476
(Increase) Decrease accounts payable and other current liabilities	(3,721)
Increase (Decrease) unearned revenue	969
Increase (Decrease) compensated absences	2,402
Total adjustments	120,828

Net cash provided by (used for) operating activities

NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:

During 2018, Regent Manor transferred a fully depreciated vehicle with a cost of \$32,946 to Lakeview Nursing Home Facility fund and received a fully depreciated vehicle with a cost of \$41,082 from Lakeview Nursing Home Facility fund.

RECONCILIATION OF CASH AND CASH EQUIVALENTS TO STATEMENT OF NET POSITION

Unrestricted, January 1, 2018	\$ 1,788,790	\$ 806,024	\$ 21,582	\$ 22,409	\$ 69,693	\$ 3,381	\$ 40,914	\$ 225,905	\$ 2,978,698
Restricted, January 1, 2018	-	-	557	3,547	200	452	4,105	-	8,861
Total	1,788,790	806,024	22,139	25,956	69,893	3,833	45,019	225,905	2,987,559
Net increase (decrease) in cash and cash equivalents	122,083	6,176	66,028	(10,031)	45,251	11,861	17,794	64,162	323,324
Total	\$ 1,910,873	\$ 812,200	\$ 88,167	\$ 15,925	\$ 115,144	\$ 15,694	\$ 62,813	\$ 290,067	\$ 3,310,883
Unrestricted, December 31, 2018	\$ 1,910,873	\$ 812,200	\$ 87,349	\$ 13,389	\$ 114,697	\$ 14,432	\$ 58,122	\$ 290,067	\$ 3,301,129
Restricted, December 31, 2018	-	-	818	2,536	447	1,262	4,691	-	9,754
Total	\$ 1,910,873	\$ 812,200	\$ 88,167	\$ 15,925	\$ 115,144	\$ 15,694	\$ 62,813	\$ 290,067	\$ 3,310,883

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INTERNAL SERVICE FUNDS

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

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

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

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

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

December 31, 2018

	County Highway	Workers Compensation Self Insurance	Health Self Insurance	Liability Self Insurance	Total Internal Service Funds
ASSETS					
Current Assets					
Cash and cash equivalents	\$ 4,418,814	\$ 801,471	\$ 10,371,672	\$ 270,483	\$ 15,862,440
Restricted investments:					
Retention deposit in WMMIC	-	-	-	298,860	298,860
Receivables (net of allowance for uncollectibles)	4,933,854	1,847	469,893	36,429	5,442,023
Due from other funds	-	264,021	-	-	264,021
Inventories and prepayments	1,177,660	2,155	-	-	1,179,815
Total current assets	<u>10,530,328</u>	<u>1,069,494</u>	<u>10,841,565</u>	<u>605,772</u>	<u>23,047,159</u>
Noncurrent Assets					
Investment in WMMIC	-	-	-	685,036	685,036
Net pension asset	606,372	-	-	-	606,372
Capital Assets:					
Land	445,024	-	-	-	445,024
Land improvements	1,249,897	-	-	-	1,249,897
Buildings	5,199,849	-	-	-	5,199,849
Machinery and equipment	16,328,990	-	-	-	16,328,990
Infrastructure	111,555,163	-	-	-	111,555,163
Intangibles	3,368,561	-	-	-	3,368,561
Construction in progress	2,359,775	-	-	-	2,359,775
Less accumulated depreciation	(67,286,602)	-	-	-	(67,286,602)
Total capital assets - net	<u>73,220,657</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>73,220,657</u>
Total noncurrent assets	<u>73,827,029</u>	<u>-</u>	<u>-</u>	<u>685,036</u>	<u>74,512,065</u>
Total Assets	<u>84,357,357</u>	<u>1,069,494</u>	<u>10,841,565</u>	<u>1,290,808</u>	<u>97,559,224</u>
DEFERRED OUTFLOWS OF RESOURCES					
Pension	1,122,571	-	-	-	1,122,571
Post employment benefits	-	-	71,780	-	71,780
Total Deferred Outflows of Resources	<u>1,122,571</u>	<u>-</u>	<u>71,780</u>	<u>-</u>	<u>1,194,351</u>
LIABILITIES					
Current liabilities					
Accounts payable and other current liabilities	520,040	-	38,849	-	558,889
Claims payable	-	265,868	1,123,152	889,384	2,278,404
Due to other funds	338	-	-	-	338
Transportation cost pool	270,284	-	-	-	270,284
Compensated absences	228,085	-	-	-	228,085
Total current liabilities	<u>1,018,747</u>	<u>265,868</u>	<u>1,162,001</u>	<u>889,384</u>	<u>3,336,000</u>
Noncurrent liabilities					
Post employment benefit obligations	-	-	4,214,008	-	4,214,008
Total Liabilities	<u>1,018,747</u>	<u>265,868</u>	<u>5,376,009</u>	<u>889,384</u>	<u>7,550,008</u>
DEFERRED INFLOWS OF RESOURCES					
Subsequent year property tax levy	3,569,154	-	-	-	3,569,154
Pension	1,195,052	-	-	-	1,195,052
Total Deferred Inflows of Resources	<u>4,764,206</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,764,206</u>
NET POSITION					
Net investment in capital assets	73,130,425	-	-	-	73,130,425
Restricted for:					
Net pension asset	606,372	-	-	-	606,372
Unrestricted	5,960,178	803,626	5,537,336	401,424	12,702,564
Total Net Position	<u>\$ 79,696,975</u>	<u>\$ 803,626</u>	<u>\$ 5,537,336</u>	<u>\$ 401,424</u>	<u>\$ 86,439,361</u>

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

Year Ended December 31, 2018

	County Highway	Workers Compensation Self Insurance	Health Self Insurance	Liability Self Insurance	Total Internal Service Funds
OPERATING REVENUES					
Public charges for services	\$ 3,693,531	\$ -	\$ 2,521,679	\$ -	\$ 6,215,210
Interdepartmental revenues	-	457,059	14,530,896	267,421	15,255,376
Miscellaneous revenues	29,523	-	-	36,429	65,952
Total operating revenues	<u>3,723,054</u>	<u>457,059</u>	<u>17,052,575</u>	<u>303,850</u>	<u>21,536,538</u>
OPERATING EXPENSES					
Construction and maintenance	6,756,694	-	-	-	6,756,694
General and administrative services	770,728	171,213	1,735,926	265,058	2,942,925
Post employment benefit	-	-	467,656	-	467,656
Claims	-	285,846	13,886,454	(120,920)	14,051,380
Depreciation	3,590,394	-	-	-	3,590,394
Total operating expenses	<u>11,117,816</u>	<u>457,059</u>	<u>16,090,036</u>	<u>144,138</u>	<u>27,809,049</u>
Operating income (loss)	<u>(7,394,762)</u>	<u>-</u>	<u>962,539</u>	<u>159,712</u>	<u>(6,272,511)</u>
NONOPERATING REVENUES (EXPENSES)					
Property taxes	3,300,000	-	-	-	3,300,000
Intergovernmental revenues	2,071,632	-	-	-	2,071,632
Investment earnings	-	-	159,571	5,580	165,151
Contribution to other government	(263,484)	-	-	-	(263,484)
Gain on disposal of property and equipment	23,130	-	-	-	23,130
Total nonoperating revenues	<u>5,131,278</u>	<u>-</u>	<u>159,571</u>	<u>5,580</u>	<u>5,296,429</u>
Income (loss) before transfers	<u>(2,263,484)</u>	<u>-</u>	<u>1,122,110</u>	<u>165,292</u>	<u>(976,082)</u>
Transfers in	2,714,273	-	-	-	2,714,273
CHANGE IN NET POSITION	<u>450,789</u>	<u>-</u>	<u>1,122,110</u>	<u>165,292</u>	<u>1,738,191</u>
NET POSITION, BEGINNING (as restated)	<u>79,246,186</u>	<u>803,626</u>	<u>4,415,226</u>	<u>236,132</u>	<u>84,701,170</u>
NET POSITION, ENDING	<u>\$ 79,696,975</u>	<u>\$ 803,626</u>	<u>\$ 5,537,336</u>	<u>\$ 401,424</u>	<u>\$ 86,439,361</u>

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

Year Ended December 31, 2018

	Workers					Total Internal Service Funds
	County Highway	Compensation Self Insurance	Health Self Insurance	Liability Self Insurance	Total Internal Service Funds	
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts from customers and users	\$ 3,648,970	\$ -	\$ 2,521,679	\$ -	\$ 6,170,649	
Receipts from interfund services provided	-	404,092	14,530,896	267,421	15,202,409	
Other operating cash receipts	29,523	-	-	47,653	77,176	
Payments to suppliers and providers	(2,208,637)	(309,732)	(16,014,213)	(412,230)	(18,944,812)	
Payments to employees for salaries and benefits	(4,708,175)	-	-	-	(4,708,175)	
Payments for interfund services used	(390,373)	-	-	-	(390,373)	
Net cash provided by (used for) operating activities	<u>(3,628,692)</u>	<u>94,360</u>	<u>1,038,362</u>	<u>(97,156)</u>	<u>(2,593,126)</u>	
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES						
Contribution to other government	(263,484)	-	-	-	(263,484)	
Federal and state aid received	2,071,632	-	-	-	2,071,632	
Receipts from property taxes	3,300,000	-	-	-	3,300,000	
Net cash provided by non-capital financing activities	<u>5,108,148</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,108,148</u>	
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Acquisition and construction of capital assets	(5,727,729)	-	-	-	(5,727,729)	
Transfers from other funds	2,714,273	-	-	-	2,714,273	
Proceeds from sales of capital assets	180,654	-	-	-	180,654	
Net cash used for capital and related financing activities	<u>(2,832,802)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,832,802)</u>	
CASH FLOWS FROM INVESTING ACTIVITIES						
Interest on investments	-	-	159,571	5,580	165,151	
Net cash provided by investing activities	<u>-</u>	<u>-</u>	<u>159,571</u>	<u>5,580</u>	<u>165,151</u>	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	<u>(1,353,346)</u>	<u>94,360</u>	<u>1,197,933</u>	<u>(91,576)</u>	<u>(152,629)</u>	
CASH AND CASH EQUIVALENTS, BEGINNING	<u>5,772,160</u>	<u>707,111</u>	<u>9,173,739</u>	<u>362,059</u>	<u>16,015,069</u>	
CASH AND CASH EQUIVALENTS, ENDING	<u>\$ 4,418,814</u>	<u>\$ 801,471</u>	<u>\$ 10,371,672</u>	<u>\$ 270,483</u>	<u>\$ 15,862,440</u>	

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

Year Ended December 31, 2018

	County Highway		Workers Compensation Self Insurance		Health Self Insurance		Liability Self Insurance		Total Internal Service Funds	
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES										
Operating income (loss)	\$	(7,394,762)	\$	-	\$	962,539	\$	159,712	\$	(6,272,511)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:										
Depreciation expense		3,590,394		-		-		-		3,590,394
(Increase) Decrease receivables		(44,561)		6,066		(338,194)		11,224		(365,465)
(Increase) Decrease due from other funds		-		(59,033)		-		-		(59,033)
(Increase) Decrease inventories and prepayments		(65,479)		87,760		-		-		22,281
(Increase) Decrease retention deposit		-		-		-		(49,453)		(49,453)
(Increase) Decrease pension related amounts		54,494		-		-		-		54,494
Increase (Decrease) accounts payable and other current liabilities		172,295		-		3,224		-		175,519
Increase (Decrease) claims payable		-		59,567		14,917		(218,639)		(144,155)
Increase (Decrease) due to other funds		338		-		-		-		338
Increase (Decrease) other liabilities		23,624		-		-		-		23,624
Increase (Decrease) compensated absences		34,965		-		-		-		34,965
Increase (Decrease) other post employment benefit related amounts		-		-		395,876		-		395,876
Total adjustments		3,766,070		94,360		75,823		(256,868)		3,679,385
NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES	\$	(3,628,692)	\$	94,360	\$	1,038,362	\$	(97,156)	\$	(2,593,126)

NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:

County Highway acquired capital assets during 2018 through accounts payable. \$90,232 of capital asset purchases remained in the outstanding accounts payable balance at year-end.

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AGENCY FUNDS

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

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

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

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

DECEMBER 31, 2018

	Circuit Court	Inmate and Representative Payee	Metro Enforcement Group	Total Agency Funds
ASSETS				
Cash and investments	\$ 1,254,112	\$ 39,013	\$ 312,812	\$ 1,605,937
Receivables	-	-	18,986	18,986
TOTAL ASSETS	\$ 1,254,112	\$ 39,013	\$ 331,798	\$ 1,624,923
 LIABILITIES				
Accounts payable and other current liabilities	\$ 1,254,112	\$ 39,013	\$ 331,798	\$ 1,624,923
TOTAL LIABILITIES	\$ 1,254,112	\$ 39,013	\$ 331,798	\$ 1,624,923

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

YEAR ENDED DECEMBER 31, 2018

	<u>Balance January 1, 2018</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2018</u>
<u>CIRCUIT COURT</u>				
ASSETS				
Cash and investments	\$ 908,364	\$ 6,974,103	\$ 6,628,355	\$ 1,254,112
Total Assets	<u>\$ 908,364</u>	<u>\$ 6,974,103</u>	<u>\$ 6,628,355</u>	<u>\$ 1,254,112</u>
LIABILITIES				
Accounts payable and other current liabilities	\$ 908,364	\$ 6,974,103	\$ 6,628,355	\$ 1,254,112
Total Liabilities	<u>\$ 908,364</u>	<u>\$ 6,974,103</u>	<u>\$ 6,628,355</u>	<u>\$ 1,254,112</u>
<u>INMATE & REPRESENTATIVE PAYEE</u>				
ASSETS				
Cash and investments	\$ 32,041	\$ 373,768	\$ 366,796	\$ 39,013
Total Assets	<u>\$ 32,041</u>	<u>\$ 373,768</u>	<u>\$ 366,796</u>	<u>\$ 39,013</u>
LIABILITIES				
Accounts payable and other current liabilities	\$ 32,041	\$ 373,768	\$ 366,796	\$ 39,013
Total Liabilities	<u>\$ 32,041</u>	<u>\$ 373,768</u>	<u>\$ 366,796</u>	<u>\$ 39,013</u>
<u>METRO ENFORCEMENT GROUP</u>				
ASSETS				
Cash and investments	\$ 327,962	\$ 116,281	\$ 131,431	\$ 312,812
Receivables	7,179	18,986	7,179	18,986
Total Assets	<u>\$ 335,141</u>	<u>\$ 135,267</u>	<u>\$ 138,610</u>	<u>\$ 331,798</u>
LIABILITIES				
Accounts payable and other current liabilities	\$ 335,141	135,267	138,610	\$ 331,798
Total Liabilities	<u>\$ 335,141</u>	<u>\$ 135,267</u>	<u>\$ 138,610</u>	<u>\$ 331,798</u>

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

YEAR ENDED DECEMBER 31, 2018

	<u>Balance January 1, 2018</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2018</u>
<u>TOTAL - ALL AGENCY FUNDS</u>				
ASSETS				
Cash and investments	\$ 1,268,367	\$ 7,464,152	\$ 7,126,582	\$ 1,605,937
Receivables	7,179	18,986	7,179	18,986
Total Assets	<u>\$ 1,275,546</u>	<u>\$ 7,483,138</u>	<u>\$ 7,133,761</u>	<u>\$ 1,624,923</u>
LIABILITIES				
Accounts payable and other current liabilities	\$ 1,275,546	\$ 7,483,138	\$ 7,133,761	\$ 1,624,923
Total Liabilities	<u>\$ 1,275,546</u>	<u>\$ 7,483,138</u>	<u>\$ 7,133,761</u>	<u>\$ 1,624,923</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.

	Page
Financial Trends	158
<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	163
<p>These schedules contain information to help the reader assess the County’s most significant local revenue source, property tax.</p>	
Debt Capacity	167
<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	174
<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	176
<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									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Governmental activities										
Net investment in capital assets										
Restricted	\$ 82,938,109	\$ 81,880,676	\$ 81,746,390	\$ 85,608,357	\$ 84,758,287	\$ 87,083,222	\$ 83,871,162	\$ 82,884,779	\$ 84,270,778	\$ 86,110,257
Unrestricted	1,478,558	1,824,691	7,453,460	5,332,845	12,315,884	5,286,345	14,500,096	8,373,753	8,763,343	18,883,813
	39,938,743	40,709,301	42,563,764	40,900,277	29,975,895	32,214,430	39,575,461	48,937,809	44,645,507	39,193,828
Total governmental activities net position	\$ 124,355,410	\$ 124,414,668	\$ 131,763,614	\$ 131,841,479	\$ 127,050,066	\$ 124,583,997	\$ 137,946,719	\$ 140,196,341	\$ 137,679,628	\$ 144,187,898
Business-type activities										
Net investment in capital assets										
Restricted	\$ 5,179,150	\$ 6,029,685	\$ 8,804,778	\$ 8,722,347	\$ 8,655,609	\$ 10,175,758	\$ 12,211,780	\$ 10,600,932	\$ 11,935,162	\$ 13,492,863
Unrestricted	15,122,231	14,692,370	13,568,236	15,570,477	15,286,663	11,984,666	11,705,372	13,701,497	1,359,646	2,771,263
Total business-type activities net position	\$ 20,301,381	\$ 20,722,055	\$ 22,373,014	\$ 24,292,824	\$ 23,942,272	\$ 22,160,424	\$ 25,630,353	\$ 24,302,429	\$ 25,127,727	\$ 28,275,254
Primary government										
Net investment in capital assets										
Restricted	\$ 88,117,259	\$ 87,910,361	\$ 90,551,168	\$ 94,330,704	\$ 93,413,896	\$ 97,258,980	\$ 96,082,942	\$ 93,485,711	\$ 96,205,940	\$ 99,603,120
Unrestricted	1,478,558	1,824,691	7,453,460	5,332,845	12,315,884	5,286,345	16,213,297	8,373,753	10,122,989	21,655,076
	55,060,974	55,401,671	56,132,000	56,470,754	45,262,558	44,199,096	51,280,833	62,639,306	56,478,426	51,204,956
Total primary government net position	\$ 144,656,791	\$ 145,136,723	\$ 154,136,628	\$ 156,134,303	\$ 150,992,338	\$ 146,744,421	\$ 163,577,072	\$ 164,498,770	\$ 162,807,355	\$ 172,463,152

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									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Expenses										
Governmental activities:										
General government	\$ 10,080,995	\$ 9,835,485	\$ 9,974,387	\$ 9,651,740	\$ 10,885,928	\$ 9,849,340	\$ 12,128,660	\$ 10,481,817	\$ 10,503,901	\$ 11,324,080
Public safety	15,739,262	16,642,463	17,186,169	16,669,785	18,032,416	17,914,983	18,439,173	19,025,286	18,921,591	19,266,507
Public works	9,805,916	9,557,992	9,723,839	10,449,803	10,816,398	11,043,214	12,502,920	12,502,920	12,354,525	11,318,173
Health and human services	38,007,144	39,559,603	39,496,164	41,763,281	44,556,751	45,248,349	49,003,479	53,200,997	53,978,318	51,053,092
Culture, recreation and education	3,002,079	2,996,240	3,047,468	2,928,389	3,005,864	3,078,594	3,177,994	3,293,508	3,456,445	3,357,778
Conservation and development	3,664,645	1,976,752	2,465,608	2,804,398	3,211,218	3,211,218	3,600,824	3,281,411	4,952,696	3,289,331
Interest on long-term debt	1,540,658	1,779,391	1,660,047	1,410,577	1,375,928	1,369,057	1,416,671	1,953,112	2,062,260	1,623,021
Total governmental activities expenses	81,840,699	82,347,926	83,553,682	85,677,973	91,365,697	90,557,931	98,810,015	103,739,051	106,229,736	101,231,982
Business-type activities:										
Hillview Health Care Center	13,982,261	14,483,899	15,438,076	15,642,746	16,346,777	16,423,463	16,803,148	16,971,628	16,081,900	13,947,038
Lakeview Nursing Home	7,303,223	-	-	-	-	-	-	-	-	-
Lakeview Nursing Home Facility	-	280,470	291,228	361,846	313,295	290,046	392,250	522,348	1,486,751	1,093,519
Solid Waste	7,988,004	10,034,829	9,513,211	8,855,268	11,361,672	11,913,288	11,472,378	12,028,325	9,813,787	10,169,621
Non-major enterprise funds	2,885,332	2,706,496	2,495,284	3,414,201	3,740,337	4,661,775	4,250,541	4,460,669	6,195,483	5,717,912
Total business-type activities expenses	32,158,820	27,505,694	27,737,799	28,274,061	31,762,081	33,288,572	33,918,317	33,982,970	33,577,921	30,928,090
Total primary government expenses	\$ 113,999,519	\$ 109,853,620	\$ 111,291,481	\$ 113,952,034	\$ 123,127,778	\$ 123,846,503	\$ 131,728,332	\$ 137,722,021	\$ 139,807,657	\$ 132,160,072
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 2,426,434	\$ 2,755,922	\$ 2,572,829	\$ 2,687,474	\$ 3,291,819	\$ 1,995,715	\$ 1,932,236	\$ 2,051,535	\$ 2,039,105	\$ 1,894,811
Public safety	809,005	779,273	1,191,039	1,252,120	1,074,982	960,097	1,326,215	1,141,971	880,723	1,616,855
Public works	3,581,374	3,428,881	4,739,044	3,548,038	3,791,226	3,478,998	3,571,144	3,742,283	3,791,839	3,723,054
Health and human services	3,867,646	4,270,618	3,974,552	3,966,892	3,918,816	2,899,079	2,844,188	5,056,124	5,265,628	15,129,335
Culture, recreation and education	533,659	380,857	442,700	540,203	565,323	565,323	648,918	700,685	705,194	733,389
Conservation and development	472,592	453,703	471,519	577,834	478,667	750,254	934,738	572,793	489,416	492,427
Operating grants and contributions	25,319,388	24,898,042	31,121,706	27,916,727	27,572,884	33,011,418	36,938,214	41,970,637	36,494,901	31,861,104
Capital grants and contributions	120,312	-	-	-	599,026	526,350	926,473	912,385	2,288,401	-
Total business-type activities program revenues	37,130,410	37,072,965	44,624,778	40,391,805	41,267,623	44,187,234	49,122,126	56,148,413	51,955,207	55,450,975
Business-type activities:										
Charges for services:										
Hillview Health Care Center	14,602,447	14,742,687	14,443,750	14,753,016	14,471,625	15,256,809	14,686,798	13,495,010	13,076,605	11,446,011
Lakeview Health Center	4,535,435	-	-	-	-	-	-	-	-	-
Lakeview Nursing Home Facility	-	280,470	291,228	300,746	299,923	290,123	280,349	339,414	1,280,935	1,280,480
Solid Waste	8,783,033	9,316,220	10,320,046	10,006,216	11,343,402	10,520,812	11,827,358	12,522,992	12,346,854	11,987,954
Non-major enterprise funds	2,830,201	2,800,787	2,543,992	3,496,305	3,847,596	3,990,813	4,233,128	4,383,355	5,604,853	5,806,172
Operating grants and contributions	188,230	-	1,215,249	1,451,128	1,216,899	1,281,998	1,738,358	1,659,439	1,787,887	3,195,885
Capital grants and contributions	-	110,070	58,73	-	-	-	-	69,820	-	-
Total business-type activities program revenues	30,939,346	27,250,234	28,820,138	30,007,411	31,179,445	31,340,555	32,765,991	32,470,030	34,097,134	33,716,502
Total primary government program revenues	\$ 68,069,756	\$ 64,323,199	\$ 73,444,916	\$ 70,399,216	\$ 72,447,068	\$ 75,527,769	\$ 81,888,117	\$ 88,618,443	\$ 86,052,341	\$ 89,167,477
Net (Expense)/Revenue										
Governmental activities	\$ (44,710,289)	\$ (45,274,961)	\$ (38,928,904)	\$ (45,286,168)	\$ (50,098,074)	\$ (46,370,697)	\$ (49,687,889)	\$ (47,590,638)	\$ (54,274,529)	\$ (45,781,007)
Business-type activities	(1,219,474)	(255,460)	1,082,339	1,733,350	(582,636)	(1,948,017)	(152,326)	(1,512,940)	519,213	2,788,412
Total primary government net expense	\$ (45,929,763)	\$ (45,530,421)	\$ (37,846,565)	\$ (43,552,818)	\$ (50,680,710)	\$ (48,318,714)	\$ (49,840,215)	\$ (49,103,578)	\$ (53,755,316)	\$ (42,992,595)

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

	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Revenues and other changes in Net Position										
Governmental activities:										
Taxes										
Property taxes	\$ 26,182,339	\$ 28,439,025	\$ 29,304,986	\$ 29,306,432	\$ 29,724,209	\$ 30,830,842	\$ 31,445,155	\$ 32,560,874	\$ 33,500,501	\$ 34,171,629
Sales taxes	9,272,408	9,749,517	10,201,912	10,292,560	10,561,246	11,423,778	11,814,918	12,044,352	12,447,360	12,927,849
Other taxes	7,277	8,912	6,522	5,780	28,541	7,382	20,691	14,473	23,137	53,290
Unrestricted grants and contributions	5,347,871	5,278,079	5,218,824	4,202,354	4,220,936	4,237,750	4,256,166	4,259,677	4,227,260	4,236,691
Investment earnings and interest on delinquent taxes	2,381,590	1,750,332	1,423,356	1,463,930	871,715	1,290,588	2,358,456	723,893	1,348,982	1,608,276
Gain on disposal of capital assets	-	-	-	-	-	614,288	737,767	210,474	292,726	1,274,213
Transfers	534,788	108,354	122,250	92,977	(99,986)	-	15,700	26,517	(82,150)	(30,948)
Total governmental activities	43,726,273	45,334,219	46,277,850	45,364,033	45,306,661	48,404,628	50,648,853	49,840,260	51,757,816	54,241,000
Business-type activities:										
Property taxes	2,030,679	507,007	181,593	182,913	115,000	115,577	131,700	116,100	146,363	154,050
Interest income	277,831	277,481	215,054	96,524	17,098	50,592	34,911	94,855	75,225	165,192
Gains (loss) on disposals of capital assets	-	-	294,223	-	-	-	31,138	578	2,347	8,925
Transfers	(534,788)	(108,354)	(122,250)	(92,977)	99,986	-	(15,700)	(26,517)	82,150	30,948
Total business-type activities	1,773,722	676,134	568,620	186,460	232,084	166,169	182,049	185,016	306,085	359,115
Total primary government	\$ 45,499,995	\$ 46,010,353	\$ 46,846,470	\$ 45,550,493	\$ 45,538,745	\$ 48,570,797	\$ 50,830,902	\$ 50,025,276	\$ 52,063,901	\$ 54,600,115
Change in Net Position										
Governmental activities	\$ (984,016)	\$ 59,258	\$ 7,348,946	\$ 77,865	\$ (4,791,413)	\$ 2,033,931	\$ 960,964	\$ 2,249,622	\$ (2,516,713)	\$ 8,459,993
Business-type activities	554,248	420,674	1,650,959	1,919,810	(350,552)	(1,781,848)	29,723	(1,327,924)	825,298	3,147,527
Total primary government	\$ (429,768)	\$ 479,932	\$ 8,999,905	\$ 1,997,675	\$ (5,141,965)	\$ 252,083	\$ 990,687	\$ 921,698	\$ (1,691,415)	\$ 11,607,520

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									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Fund										
Reserved	\$ 7,893,865	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	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	4,173,944	4,195,465
Restricted	-	2,465,632	3,018,186	3,355,024	4,134,711	1,209,450	712,343	587,052	882,076	736,661
Committed	-	2,562,774	1,793,893	1,479,522	1,218,341	1,226,997	1,931,287	1,953,888	974,507	2,149,654
Assigned	-	2,654,234	2,424,319	2,820,609	2,190,407	1,776,546	4,151,308	6,162,676	5,006,726	4,836,213
Unassigned	-	13,870,905	14,120,359	14,722,638	13,569,192	18,010,105	19,079,125	19,535,110	19,909,765	20,710,833
Total general fund	\$ 25,869,848	\$ 25,802,786	\$ 26,353,142	\$ 27,288,368	\$ 26,896,793	\$ 28,036,567	\$ 31,250,615	\$ 32,331,552	\$ 30,947,018	\$ 32,628,826

All other Governmental Funds

Reserved	\$ 6,356,770	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:										
Special revenue and capital projects fund	10,760,406	-	-	-	-	-	-	-	-	-
Nonspendable	-	6,281	10,297	13,430	11,473	11,922	68,138	125,512	144,424	82,855
Restricted	-	13,299,141	5,574,947	3,039,343	3,636,198	3,763,354	8,182,952	18,561,709	4,296,798	4,981,960
Committed	-	1,263,432	574,910	574,910	574,910	574,910	-	-	1,870,452	6,111,127
Assigned	-	8,087,847	9,274,083	8,842,917	7,326,174	6,474,822	4,818,074	4,711,576	1,290,227	209,277
Unassigned (deficit)	-	-	-	-	-	-	-	-	(40,642)	-
Total all other governmental funds	\$ 17,117,176	\$ 22,656,701	\$ 15,434,237	\$ 12,470,600	\$ 11,548,755	\$ 10,825,008	\$ 13,069,164	\$ 23,398,797	\$ 7,561,259	\$ 11,385,219

Note: 2009 has 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									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Revenues										
Taxes	\$ 32,569,310	\$ 36,456,786	\$ 37,858,335	\$ 38,244,356	\$ 38,425,535	\$ 40,330,130	\$ 41,295,362	\$ 42,319,874	\$ 43,220,862	\$ 44,516,441
Intergovernmental revenues	28,789,122	28,917,509	34,576,650	29,986,312	30,195,013	35,142,848	40,153,070	39,951,912	39,041,210	32,712,538
Interdepartmental revenues	538,098	544,181	542,618	525,956	536,443	1,160	2,289	-	-	-
Licenses and permits	990,102	1,012,137	1,051,839	1,043,874	1,821,883	1,309,134	912,751	950,092	1,003,669	979,748
Fines, forfeits and penalties	449,981	451,376	418,465	425,593	387,206	395,808	374,901	357,711	368,448	340,756
Public charges for services	5,770,802	6,252,009	6,143,915	6,089,808	5,783,557	4,857,588	5,343,875	4,707,407	4,642,138	15,006,100
Intergovernmental charges for services	994,475	1,088,445	1,210,939	1,325,834	1,336,882	1,486,690	1,595,980	3,537,505	3,653,109	4,102,688
Miscellaneous revenues	2,480,392	1,476,894	1,504,079	2,001,333	954,559	1,626,198	1,106,808	1,985,470	2,378,176	2,172,325
Total revenues	72,582,282	76,199,337	83,306,840	79,643,066	79,441,078	85,149,556	90,785,036	93,809,971	94,307,612	99,830,596
Expenditures										
General government	10,458,897	10,769,516	10,909,942	10,941,712	11,133,385	11,235,079	12,349,685	10,780,323	11,007,894	11,877,554
Public safety	14,876,428	15,611,075	15,781,813	15,302,543	15,811,438	16,332,344	16,536,275	16,637,560	17,249,297	17,568,988
Public works	102,410	45,682	35,928	29,350	6,171	41,436	45,895	36,901	59,314	26,360
Health and human services	37,760,401	39,723,601	39,234,822	41,491,650	42,744,172	44,969,985	48,921,985	51,472,233	51,990,061	50,496,463
Culture, recreation and education	2,937,251	2,985,164	2,969,604	2,918,195	3,066,179	3,033,119	3,068,702	3,084,688	3,273,745	3,101,429
Conservation and development	3,793,243	2,437,518	6,931,787	2,698,132	2,235,775	3,714,552	5,181,666	4,028,249	5,023,122	4,949,617
Miscellaneous	121,297	100,283	86,465	79,822	100,714	113,370	74,720	130,075	76,661	47,072
Debt service:										
Principal	3,086,502	2,181,826	11,009,495	6,892,209	3,734,616	4,205,079	3,636,729	9,273,161	18,085,915	4,686,908
Interest and other charges	1,215,781	1,584,412	1,937,052	1,466,968	1,365,851	1,388,314	1,336,923	1,857,974	2,278,202	1,647,840
Debt issue costs	201,446	76,216	26,760	28,589	36,300	35,131	75,599	328,332	32,712	50,727
Capital outlay	18,695,696	9,956,167	1,236,266	837,727	1,021,664	1,434,599	8,903,826	15,913,401	2,530,577	1,485,990
Total expenditures	93,249,352	85,471,460	90,159,934	82,686,897	81,256,265	86,503,008	100,132,005	113,542,897	111,607,500	95,938,948
Excess (deficiency) of revenues over expenditures	(20,667,070)	(9,272,123)	(6,853,094)	(3,043,831)	(1,815,187)	(1,353,452)	(9,346,969)	(19,732,926)	(17,299,888)	3,891,648
Other financing sources (uses)										
Long-term debt issued	19,500,000	8,115,000	1,640,000	2,150,000	5,245,000	3,835,000	13,665,000	13,460,000	2,725,000	2,765,000
Bond premium	612,706	80,415	-	71,560	64,373	90,720	1,103,096	1,386,618	265,731	-
Sale of capital assets	24,369	112,912	58,824	57,937	33,144	660,404	2,009,878	367,012	291,312	1,594,341
Refunding bonds issued	-	8,050,000	-	-	-	-	-	17,965,000	-	-
Transfers in	843,799	954,512	1,100,363	1,989,379	1,127,834	736,966	674,596	821,923	886,067	123,600
Transfers out	(1,034,115)	(2,568,253)	(2,618,201)	(3,253,456)	(5,968,584)	(3,553,611)	(2,647,397)	(3,059,035)	(4,090,294)	(2,868,821)
Total other financing sources (uses)	19,946,759	14,744,586	180,986	1,015,420	501,767	1,769,479	14,805,173	30,941,518	77,816	1,614,120
Net change in fund balances	\$ (720,311)	\$ 5,472,463	\$ (6,672,108)	\$ (2,028,411)	\$ (1,313,420)	\$ 416,027	\$ 5,458,204	\$ 11,208,592	\$ (17,222,072)	\$ 5,505,768
*Debt service as a percentage of noncapital expenditures	5.77%	5.00%	14.62%	10.25%	6.34%	6.55%	5.01%	11.39%	18.74%	6.71%

*Note: in this calculation, debt service expenditures include principal and interest and other charges. The percentages for fiscal years 2009-2015 have been recalculated to reflect this change.

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

Fiscal Year	Real Estate (a)							Less: Tax Incremental Districts (TID)	Total (b)	General County Tax Rate (c)
	Residential	Commercial	Manufacturing	Other	Personal Property	Personal Property	Personal Property			
2009	\$ 5,227,708,400	\$ 2,005,229,400	\$ 161,900,300	\$ 293,347,600	\$ 290,085,300	\$ 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	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	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	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	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	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	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	339,473,200	387,907,600	8,656,333,800	3.89	
2017	6,218,489,600	2,560,222,900	207,640,600	305,303,300	343,353,300	343,353,300	485,618,800	9,149,390,900	3.75	
2018	6,615,054,500	2,638,330,300	218,127,300	320,754,300	243,588,100	243,588,100	538,291,000	9,497,563,500	3.67	

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									
		2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
La Crosse County:											
Operating Levy	100.00%	\$ 3.08	\$ 3.10	\$ 3.13	\$ 3.14	\$ 3.19	\$ 3.11	\$ 3.05	\$ 3.01	\$ 2.90	\$ 2.81
Library & WRLS	100.00%	0.22	0.22	0.22	0.22	0.22	0.21	0.21	0.22	0.22	0.22
Debt Service	100.00%	0.44	0.52	0.52	0.52	0.55	0.57	0.62	0.66	0.63	0.64
Total Direct County Tax Rate		3.74	3.84	3.87	3.88	3.96	3.89	3.88	3.89	3.75	3.67
City:											
La Crosse	100.00%	27.85	28.57	29.88	28.38	28.36	29.59	27.82	27.29	26.66	25.09
Onalaska	100.00%	19.78	19.95	21.28	20.55	20.86	21.44	20.94	20.77	20.14	18.93
Villages:											
Bangor	100.00%	20.27	21.32	22.30	21.67	21.68	22.00	20.74	20.34	20.17	18.83
Holmen	100.00%	19.89	20.60	21.96	19.63	19.96	21.23	19.85	19.44	20.05	19.02
Rockland	100.00%	18.86	19.64	20.63	19.47	20.10	20.20	19.01	18.62	18.12	17.31
West Salem	100.00%	18.47	18.59	19.55	18.19	18.27	19.36	18.30	17.92	17.12	16.04
Towns:											
Bangor	100.00%	17.67	18.13	19.22	20.06	18.94	19.17	18.17	17.74	17.03	15.77
Barre	100.00%	15.81	16.15	17.05	17.14	15.73	16.62	15.63	15.40	14.83	13.85
Burns	100.00%	17.81	18.21	19.40	19.93	18.83	18.86	17.77	17.38	16.85	15.84
Campbell	100.00%	19.92	20.62	21.79	21.96	20.02	21.14	19.67	19.24	18.83	17.89
Farmington	100.00%	16.46	17.13	17.74	18.62	17.04	18.17	17.14	17.19	19.96	18.46
Greenfield	100.00%	17.12	18.28	19.20	19.82	18.10	19.42	18.50	18.27	17.64	16.77
Hamilton	100.00%	16.77	17.22	18.16	18.21	16.82	17.67	16.63	16.56	15.77	14.76
Holland	100.00%	17.84	18.41	19.49	18.96	17.38	18.07	16.87	16.72	16.42	15.29
Medary	100.00%	16.40	17.05	18.16	18.31	16.67	17.70	16.56	16.53	15.92	15.07
Onalaska	100.00%	17.49	18.00	19.07	18.74	17.23	17.86	16.81	16.50	16.56	15.50
Shelby	100.00%	20.24	20.86	22.16	22.17	20.39	21.26	19.77	19.43	18.97	18.15
Washington	100.00%	18.09	18.78	19.72	19.92	18.60	19.96	18.38	17.71	17.03	16.08
School Districts:											
Holmen	100.00%	10.97	11.84	11.23	11.40	11.61	11.35	11.23	11.20	10.56	10.56
Onalaska	100.00%	7.92	8.86	9.31	9.60	9.69	10.32	10.55	9.89	9.65	9.12
West Salem	100.00%	8.98	9.70	9.67	9.76	10.20	10.21	10.21	9.42	8.93	8.89
La Crosse	98.71%	11.32	12.26	12.18	12.13	12.89	12.42	12.37	11.91	11.53	11.23
Bangor	95.52%	10.08	10.99	11.36	11.99	11.62	11.59	11.47	10.85	10.41	10.24
Melrose-Mindoro	46.32%	9.26	9.61	10.46	10.46	10.79	10.79	10.79	13.74	12.94	12.94
Cashton	6.15%	9.62	10.59	10.49	10.77	12.25	10.94	10.12	9.56	9.22	10.12
Westby Area	4.10%	10.14	10.58	10.49	10.47	10.86	10.67	10.45	10.21	9.90	9.90
Technical College:											
Western Technical College	47.71%	1.99	2.05	2.09	2.13	2.50	1.61	1.58	1.59	1.55	1.50

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

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

Taxpayer	2018			2009		
	Equalized Value	Rank	Percentage of Total Equalized Value	Equalized Value	Rank	Percentage of Total Equalized Value
Gundersen Lutheran Medical Center/ Gundersen Clinic	\$ 238,673,040	1	2.38%	\$ 190,608,598	1	2.39%
Kwik Trip Stores, Inc.	115,508,920	2	1.15%	58,965,619	3	0.74%
Crown American - Valley View Mall	77,892,500	3	0.78%	61,611,800	2	0.77%
UnitedHealth Group	64,756,180	4	0.65%	-	N/A	0.00%
Mayo Clinic Health System (Franciscan Healthcare)	55,005,310	5	0.55%	42,119,985	5	0.53%
Three Sixty Real Estate	52,430,300	6	0.52%	-	N/A	0.00%
The Trane Company	50,980,900	7	0.51%	43,392,057	4	0.54%
Walmart/Sam's Club	36,287,430	8	0.36%	36,543,748	6	0.46%
Belle Square LLC	32,416,250	9	0.32%	-	NA	0.00%
Menards	26,152,060	10	0.26%	30,045,655	8	0.38%
Riverside Center LLC/Logistics Health	-	N/A	0.00%	32,962,328	7	0.41%
Ace Hardware	-	N/A	0.00%	18,625,729	9	0.23%
Commercial Development Co	-	N/A	0.00%	16,654,800	10	0.21%
Total	\$ 750,102,890		7.48%	\$ 531,530,319		6.66%
Total County Equalized Value	\$ 10,035,854,500			\$ 7,978,271,000		

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	Amount	Percentage of Levy	Amount
2009	\$ 177,427,256	\$ 175,574,421	98.96%	\$ 177,418,360	99.99%	\$ 177,418,360
2010	185,838,113	183,943,972	98.98%	185,809,609	99.98%	185,809,609
2011	194,889,948	192,624,575	98.84%	194,820,033	99.96%	194,820,033
2012	194,697,016	193,072,387	99.17%	194,602,887	99.95%	194,602,887
2013	198,295,893	196,698,428	99.19%	198,200,692	99.95%	198,200,692
2014	208,260,067	206,909,298	99.35%	208,078,300	99.91%	208,078,300
2015	208,496,752	207,480,172	99.51%	208,283,908	99.90%	208,283,908
2016	211,710,969	210,623,205	99.49%	211,413,242	99.86%	211,413,242
2017	215,821,646	214,665,905	99.46%	215,213,450	99.72%	215,213,450
2018	218,891,315	217,762,297	99.48%	N/A	99.48%	217,762,297

Source: La Crosse County Treasurer's Tax Settlement Reports

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

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

Fiscal Year	Governmental Activities				Business-type Activities				Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation and Refunding Bonds	Wisconsin State Trust Fund Loan	Capital Leases		General Obligation and Refunding Bonds	Revenue Loans	Bond Anticipation Notes				
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	1.99%	908.50	
2017	59,526,458	-	-		19,122,979	12,068,060	-	90,717,497	1.63%	764.42	
2018	57,310,783	-	-		18,945,206	10,849,904	-	87,105,893	1.56%	730.80	

Note: (a) 2018 percentage calculated using 2017 personal income data, which is the most recent available.

(b) Population and personal income data can be found on page 174.

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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		Debt Per Capita
					Equalized Valuation	Population	
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
2017	78,649,437	306,015 *	78,343,422	9,635,009,700	0.81%	118,675	660.15
2018	76,255,989	24,231 *	76,231,758	10,035,854,500	0.76%	119,193	639.57

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

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

LA CROSSE COUNTY, WISCONSIN
Ratios of Net General Bonded Debt to Equalized Valuation and Debt Per Capita (Continued)
As of December 31, 2018

Governmental Unit	Outstanding Debt	% of Debt Within County (a)	Amount of Debt Within County
DIRECT DEBT			
La Crosse County	\$ 57,310,783	100.00%	\$ 57,310,783
			\$ 57,310,783
TOTAL DIRECT DEBT			
OVERLAPPING DEBT			
Cities			
La Crosse	70,999,125	100.00%	70,999,125
Onalaska	43,559,412	100.00%	43,559,412
Total All Cities			114,558,537
Villages			
Bangor	816,280	100.00%	816,280
Holmen	16,839,335	100.00%	16,839,335
Rockland	1,063,565	100.00%	1,063,565
West Salem	804,360	100.00%	804,360
Total All Villages			19,523,540
Towns			
Bangor	-	100.00%	-
Barre	136,000	100.00%	136,000
Burns	-	100.00%	-
Campbell	1,434,354	100.00%	1,434,354
Farmington	327,257	100.00%	327,257
Greenfield	691,630	100.00%	691,630
Hamilton	310,000	100.00%	310,000
Holland	286,960	100.00%	286,960
Medary	-	100.00%	-
Onalaska	962,067	100.00%	962,067
Shelby	1,249,785	100.00%	1,249,785
Washington	-	100.00%	-
Total All Towns			5,398,053
School Districts			
Holmen	13,756,000	100.00%	13,756,000
Onalaska	21,120,000	100.00%	21,120,000
West Salem	28,260,000	100.00%	28,260,000
La Crosse	25,260,984	98.71%	24,935,117
Bangor	3,440,000	95.52%	3,285,888
Melrose-Mindoro	23,050,000	46.32%	10,676,760
Cashton	10,610,000	6.15%	652,515
Westby Area	11,730,000	4.10%	480,930
Total All School Districts			103,167,210

LA CROSSE COUNTY, WISCONSIN
Ratios of Net General Bonded Debt to Equalized Valuation and Debt Per Capita (Continued)
As of December 31, 2018

Governmental Unit	Outstanding Debt	% of Debt Within County (a)	Amount of Debt Within County
Sanitary Districts			
Shelby #2	\$ 748,675	100.00%	\$ 748,675
Mindoro #1	949,786	100.00%	949,786
St. Joseph # 1	659,232	100.00%	659,232
			<u>\$ 2,357,693</u>
Technical College Districts			
Western Technical College	117,875,000	47.71%	\$ 56,238,163
Total Technical College Districts			<u>\$ 56,238,163</u>
TOTAL OVERLAPPING DEBT			<u>\$ 301,243,196</u>
TOTAL DIRECT AND OVERLAPPING DEBT			<u>\$ 358,553,979</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, 2018

	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Debt limit	\$ 398,913,550	\$ 396,772,795	\$ 393,952,855	\$ 398,871,485	\$ 403,187,035	\$ 421,431,890	\$ 435,896,170	\$ 452,212,070	\$ 481,750,485	\$ 501,792,725
Total net debt applicable to limit	62,009,046	68,508,139	65,095,670	60,659,912	60,284,682	59,027,183	59,001,572	59,171,162	73,954,858	72,241,461
Legal debt margin	\$ 336,904,504	\$ 328,264,656	\$ 328,857,185	\$ 338,211,573	\$ 342,902,353	\$ 362,404,707	\$ 376,894,598	\$ 393,040,908	\$ 407,795,627	\$ 429,551,264
Total net debt applicable to the limit as a percentage of debt limit	15.5%	17.3%	16.5%	15.2%	15.0%	14.0%	13.5%	13.1%	15.4%	14.4%

Legal Debt Margin Calculation for Fiscal Year 2018

Equalized value	\$ 10,035,854,500
Debt Limit (5% of equalized value)	\$ 501,792,725
Debt applicable to limit:	
Outstanding general obligation debt	72,660,000
Less: Amount available in debt service fund	(418,539)
Total net debt applicable to limit	72,241,461
Legal debt margin	\$ 429,551,264

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, 2018

Fiscal Year	Revenue Loans			Debt Service		
	Direct Operating Revenues	Direct Operating Expenses (1)	Net Available Revenue	Principal	Interest	Coverage
2015	\$ 11,827,358	\$ 9,495,694	\$ 2,331,664	\$ -	\$ -	-
2016	12,522,992	10,366,986	2,156,006	-	-	-
2017	12,346,854	8,798,828	3,548,026	1,226,940	456,382	2.11
2018	11,987,954	9,247,309	2,740,645	1,218,156	465,166	1.63

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

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

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

Year	(a) Population	(b) Personal Income (thousands of dollars)	(c) Per Capita Personal Income	(d) Public School Enrollment	(e) Private School Enrollment	(f) Unemployment Rate
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	5,401,792	45,731	16,206	2,129	3.8%
2017	118,675	5,574,757	47,134	16,167	2,190	3.0%
2018	119,193	(g)	(g)	16,149	2,150	(g)

(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	2018			2009		
		Approximate Employment	% of Total County Employment	Rank	Approximate Employment	% of Total County Employment	Rank
Gundersen Lutheran Medical Center / Gundersen Clinic	Medical clinics/hospital	7,384	11.27%	1	6,000	8.49%	1
Kwik Trip Stores, Inc. (Corporate Office)	Convenience stores	3,050	4.66%	2	900	1.27%	7
Mayo Clinic Health System (Franciscan Healthcare)	Medical clinics/hospital	2,688	4.10%	3	2,885	4.08%	2
The Trane Company (Corporate Office)	Air conditioning/heating equipment	1,582	2.42%	4	2,350	3.33%	3
Optum Health	Medical services provider	1,400	2.14%	5	-	-	N/A
La Crosse County	County government	1,340 *	2.05%	6	1,030	1.46%	5
University of Wisconsin - La Crosse	Education	1,246	1.90%	7	1,000	1.42%	6
La Crosse School District	Education	1,149	1.75%	8	1,060	1.50%	4
Century Link	Telephone utility	800	1.22%	9	830	1.17%	8
WalMart (La Crosse and Onalaska)	Retail	760 *	1.16%	10	-	-	N/A
Logistics Health Incorporated	Health services	-	-	N/A	700	0.99%	9
Dairyland Power Co-op	Electric utility	-	-	N/A	630	0.89%	10
Total		21,399	32.67%		17,385	24.60%	

Source: Springsted

* Includes seasonal and part-time individuals

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

<u>Function/Program</u>	Full-time Equivalent Employees as of December 31									
	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
General government	136	137	134	142	138	134	142	150	166	160
Public safety	157	162	156	156	155	158	158	157	154	145
Public works	68	70	68	70	68	71	73	71	68	74
Nursing Homes	432	416	416	413	395	383	357	329	309	297
Health and human services	290	294	281	283	296	308	316	319	321	331
Conservation and development	21	21	21	20	21	21	20	20	20	21
Culture, recreation and education	40	39	40	39	38	38	35	34	34	35
Total	1,144	1,139	1,116	1,123	1,111	1,113	1,101	1,080	1,072	1,063

Source: County of La Crosse Employee Count Report

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

Function/Program	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Clerk of Courts:										
Criminal Felonies	751	694	701	828	852	821	876	972	1,177	1,217
Criminal Misdemeanors	2,020	2,173	1,843	2,145	2,007	1,631	1,699	1,710	1,619	1,662
Criminal Traffic	927	657	372	412	469	429	447	403	364	369
Small Claims	3,503	2,824	2,769	2,670	2,433	2,546	2,220	2,374	2,409	2,791
Traffic Citations	4,111	5,642	5,079	5,577	5,271	5,744	5,428	5,643	5,283	4,602
Register of Deeds:										
Documents recorded	27,275	24,657	21,369	25,243	21,204	16,098	18,343	19,246	17,181	16,320
Medical Examiner:										
Cremation Permits Issued	539	544	626	646	747	796	815	851	975	946
Certification Fees	270	295	283	302	236	234	231	241	293	277
County Clerk:										
Number of marriage licenses	716	694	693	700	678	725	715	710	722	664
Number of Domestic Partners licenses	33	10	8	9	5	2	0	1	0	0
Library:										
Number of branches	5	5	5	5	5	5	5	5	5	5
Facilities Department:										
Campground sites at Goose Island	400	400	400	400	400	400	400	400	400	400
Campground sites at Vets Park	120	120	120	120	120	120	120	230	230	230
Mediation & Family Court Services:										
Mediation Cases	242	211	212	242	233	258	252	275	245	218
Emergency Services:										
Emergency calls	27,994	29,131	29,992	27,953	28,063	27,787	29,375	30,267	30,638	30,879
Non-emergency calls	300,439	266,160	260,299	249,290	240,909	248,200	216,401	214,163	210,029	226,680
Sheriff's Department:										
Female Jail Capacity	39	39	0 ◊	0	0	0	0	0	0	0
Secure Jail Capacity	172	235	274	274	274	274	274	274	274	274
Land Conservation:										
Erosion control permits issued	132	139	130	141	131	134	166	144	145	127
Zoning, Planning & Land Information:										
Total permits issued	412	396	358	356	294	340	344	350	378	318
Veterans Administration:										
In-person contacts for Federal Benefits	2,508	2,566	2,454	2,682	2,261	2,497	2,115	2,018	2,114	2,122
In-person contacts for State Benefits/Other	747	743	662	665	596	668	499	364	780	991
Aging Department:										
Number of senior meals served	127,335	134,310	131,193	119,427	107,796	100,183	110,075	106,956	105,981	98,769
Number of people served by benefit specialist	5,486	4,032	4,540	5,082	5,308	3,624	4,127	2,205	2,176	1,142
Health Department:										
Immunizations	6,529	7,053	4,107	2,958	3,679	3,153	2,737	2,070	2,083	2,207
Home Health Nursing Visits	2,729	2,513	2,347	1,285	1,294	661	0	0	0	0
Home Health Aide Visits	5,030	4,611	4,239	3,000	2,374	883	0	0	0	0
Personal Care Hours	4,674	4,409	4,755	3,738	3,745	923	0	0	0	0
Licenses issued	939	945	914	889	1,009	891	881	941	889	924
Sanitary permits issued	163	152	145	152	146	146	158	159	185	160
Septic systems inspections	228	227	136	402	407	673	230	522	380	480
WIC clients	2,357	2,336	2,275	2,182	3,462	3,458	2,090	3,235	3,097	2,954
Lead screening	460	648	525	256	686	515	497	483	496	611
Mosquito sites monitored	3,670	7,504	8,120	8,239	2,206	2,391	9,802	2,218	1,739	185
Dog licenses issued	15,608	16,351	16,716	16,522	17,082	17,137	17,431	17,480	17,623	18,472
Human Services:										
Intoxicated Driver Program assessment	650	903	607	814	823	795	726	585	529	488
Household energy assistance recipients	3,460	4,143	3,999	3,863	3,478	7,838	3,238	2,854	2,976	2,797
Medicaid benefits provided to individuals	19,205	20,110	20,050	21,419	11,966	12,629	11,271	9,142	9,347	12,609
Abuse and neglect cases w/children reported	3,523	3,262	1,831	1,728	2,181	2,309	1,618	1,396	1,329	1,123
Justice Sanctions Population	1,536	1,519	1,270	1,505	1,391	1,288	1,859	2,995	1,460	1,676
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	175	147
Number of units at Hillview Terrace	0	0	30	30	30	30	30	30	30	30
Number of units at Carroll Heights	55	55	55	55	55	55	55	55	55	55

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

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

<u>Function/Program</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>2017</u>	<u>2018</u>
Number of beds available:										
Lakeview Nursing Home	142	142	142	142	142	99	73	50	50	50
MacIntosh Manor	4	4	4	4	4	0	0	0	0	0
Regent Manor	4	4	4	4	4	4	4	4	4	4
Maplewood CBRF	14	14	14	14	14	14	14	15	15	15
Ravenwood Nursing Home	18	18	18	18	18	10	10	10	10	10
Monarch Manor	0	0	0	0	0	8	8	8	8	8
Neshonoc Manor	0	0	0	0	0	0	0	15	15	15
Solid Waste Department:										
Landfill tonnages	111,581	95,239	110,921	89,935	119,085	118,341	126,955	135,120	123,698	116,673
Xcel tonnages	66,922	74,568	75,598	76,123	77,616	65,501	77,504	77,378	74,963	72,568
Household Hazardous Materials:										
Number of household users	5,471	6,398	6,454	9,915	10,265	10,955	10,008	9,735	9,047	7,893
Number of business users	611	524	391	341	465	508	482	382	315	280

Source: County of La Crosse individual department records.

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

	<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>2017</u>	<u>2018</u>
<u>Conservation & Development</u>										
Vehicles	3	3	3	3	3	3	3	3	3	4
<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	3	3	3	3	3	3	3	3	3	3
Boat Docks	2	2	2	2	2	2	2	2	2	2
Vehicles and machinery	15	15	15	14	15	17	18	18	19	19
Minature Golf Course	1	1	1	1	1	1	1	1	1	1
<u>General Government</u>										
Office Building	2	2	2	2	2	2	1	1	1	1
Garage/Storage Buildings	7	7	7	7	7	7	7	7	7	7
Utility Building	1	1	1	1	1	1	1	1	1	1
Vehicles and machinery	9	9	9	12	12	11	11	11	11	12
<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	1	1	1	1	1	1	1	1
Occupational Rehab Building	1	1	1	1	1	1	1	1	1	1
Adult Family Home	2	2	2	2	3	3	3	3	3	3
Women's Residential Treatment Facility	1	1	1	1	1	1	1	1	1	1
Screen House	1	1	0	0	0	0	0	0	0	0
Garage/Storage Building	1	1	1	1	1	1	1	1	1	1
Vehicles and machinery	24	23	22	24	22	19	20	20	20	17
<u>Safety</u>										
Vehicles and machinery	40	40	42	39	35	35	29	29	28	27
Lenco Bearcat	1	1	1	1	1	1	1	1	1	1
Boats	3	3	3	2	2	2	2	2	2	2
Communication Towers	4	4	4	4	4	4	4	4	4	4
911 Mobile Command Center	1	1	1	1	1	1	1	1	1	1
<u>Public Works</u>										
Highway Department Main Building	1	1	1	1	1	1	1	1	1	1
Hghway Garages/Storage Bldgs	11	11	11	11	11	11	11	11	11	11
Salt Storage	9	9	9	9	9	9	9	9	9	10
Landfill Office Building	1	1	1	1	1	1	1	1	1	1
Landfill Scale Building	1	1	1	1	1	1	1	1	1	1
Landfill Garage	1	1	1	1	1	1	1	1	1	1
Household HazMat Building	1	1	1	1	1	1	1	1	1	1
Flammable Storage Units	2	2	2	2	2	2	2	2	2	2
Vehicles and machinery	143	144	140	138	134	137	133	133	133	126

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