



AS AMENDED BY COUNTY BOARD
RESOLUTION # 83-2/10

TO: HONORABLE MEMBERS OF THE LA CROSSE
COUNTY BOARD OF SUPERVISORS

ITEM # 2-15

BOARD ACTION

Adopted:
For: 32
Against: —
Abstain: —
Abs/Excd: 3
Vote Req: —
Other Action: —

AGING & LONG
TERM CARE
COMMITTEE
ACTION

Adopted: —
For: —
Against: —
Abstain: —
Abs/Excd: —

EXECUTIVE
COMMITTEE
ACTION

Adopted: —
For: —
Against: —
Abstain: —
Abs/Excd: —

RE: AUTHORIZATION TO TRANSFER LAKEVIEW 2009 TAX LEVY DOLLARS TO THE HUMAN SERVICES FUND AND LAKEVIEW FIXED ASSET FUND AND TO ESTABLISH A NEW FUND FOR ACCOUNTING OF MISSISSIPPI VALLEY HEALTH SERVICES COMMISSION TRANSACTIONS

WHEREAS, the La Crosse County Board previously adopted a resolution authorizing La Crosse County to become a member of the Mississippi Valley Health Services Commission; and,

WHEREAS, the membership in this Commission requires a per diem payment to Mississippi Valley Health Services Commission by each member county for all of the member county residents who reside in the nursing home or the FDD (facility for developmentally disabled); and,

WHEREAS, the licensure and certification of Lakeview Nursing Home under La Crosse County ownership has ended as of June 30, 2009, and the new licensure and certification has been granted to the Mississippi Valley Health Services Commission by the Department of Health Services as of July 1, 2009; and,

WHEREAS, the La-Crosse County Human Services Fund will now be responsible for administering the payments for the care of La Crosse County clients who reside within the Lakeview Nursing Home; and,

WHEREAS, the accounting for Mississippi Valley Health Services Commission as a separate government entity needs to follow generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standard Board (GASB); and,

WHEREAS, the ownership of Lakeview Health Center and all of the fixed assets and equipment will remain with La Crosse County and a yearly lease payment will be made by Mississippi Valley Health Services Commission to La Crosse County based on the yearly depreciation expense.

NOW THEREFORE BE IT RESOLVED, that the La Crosse County Board of Supervisors hereby authorizes \$420,139.95 of tax levy dollars originally budgeted for Lakeview Nursing Home for 2009 be transferred to the La Crosse County Human Services Fund in order to pay the per diem cost for La Crosse County clients who resided in the nursing home or FDD to the Mississippi Valley Health Services Commission for July – December 2009.

BE IT FURTHER RESOLVED, that the balances of Lakeview Nursing Home's fixed assets and accumulated depreciation values as of June 30, 2009 be transferred to a new fund called "Lakeview Capital Assets", where any new fixed asset purchases will be accounted for along with the annual lease payment from Mississippi Valley Health Services Commission.

BE IT FURTHER RESOLVED, that \$150,000 of tax levy dollars originally budgeted for Lakeview Nursing Home for 2009 be transferred to this new fixed asset fund to pay for any assets budgeted to be and purchased from July 1, 2009 – December 31, 2009.

RE: AUTHORIZATION TO TRANSFER LAKEVIEW 2009 TAX LEVY DOLLARS TO THE HUMAN SERVICES FUND AND LAKEVIEW FIXED ASSET FUND AND TO ESTABLISH A NEW FUND FOR ACCOUNTING OF MISSISSIPPI VALLEY HEALTH SERVICES COMMISSION TRANSACTIONS

Page 2

BE IT FURTHER RESOLVED, that a new fund called "MVHS" will be set up within the La Crosse County financial system as a discretely presented component unit of La Crosse County to properly account for all of the financial related activities of the Mississippi Valley Health Services Commission.

BE IT FURTHER RESOLVED, that the remaining assets, liabilities and fund balance of Lakeview Nursing Home as of June 30, 2009 be transferred to the Lakeview Agency Fund or the new MVHS Fund as deemed appropriate by the County Finance Department after closeout of that fund is completed.

FISCAL NOTE: There is sufficient funding for these transfers within the 2009 net tax levy for Lakeview of \$1,918,329.

Date: 2/8/10
R. Plush
AGING & LONG TERM CARE COMMITTEE CHAIR

Margaret Jordan
RECORDING CLERK

Date: FEB 11, 2010
[Signature]
EXECUTIVE COMMITTEE CHAIR

Margaret Jordan
RECORDING CLERK

	Reviewed Only	Recommended	Not Recommended	
Co. Admin.	_____	<u>SO</u>	_____	Requested By: Pam Semb Date Requested: February 1, 2010 Drafted By: Gary Ingvalson
Fin. Director	_____	<u>SO</u>	_____	
Corp. Counsel	_____	<u>WAS</u>	_____	
Board Chair	<u>SO/mx</u>	_____	_____	

Adopted by the La Crosse County Board this 18TH Day of FEBRUARY, 2010

STATE OF WISCONSIN
 COUNTY OF LA CROSSE
 I, Linda A. Stone, County Clerk of La Crosse County do hereby certify that this document is a true and correct copy of the original resolution required by law to be in my custody and which the County Board of Supervisors of La Crosse County adopted at a meeting held on the 18th day of February, 2010.

Linda A. Stone
 Linda A. Stone, La Crosse County Clerk