

COUNTY OF LA CROSSE, WISCONSIN

Annual Comprehensive Financial Report

For the Year Ended December 31, 2020



LA CROSSE COUNTY
Exceptional services. Extraordinary place.

COUNTY OF LA CROSSE, WISCONSIN

Annual Comprehensive Financial Report

For the Year Ended December 31, 2020

County Administrator

Steve O'Malley

County Auditor/Finance Director

Sharon Davidson

Prepared by

La Crosse County
Finance Department

About the Cover:

Rime ice, the product of freezing fog,
Pierce Park, Onalaska
Courtesy of Renee Nugent

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Servant Leadership IS our business

Early in 2020, the La Crosse County Health Department moved swiftly to confront the threat posed to local communities by COVID-19. Countless hours were spent educating schools, businesses, and daycare providers on how to provide a safe environment for all. They provided daily briefings through all media outlets regarding number of cases and areas of concern.

They hired contract tracers and supported Disease Investigation Teams at the technical college and universities. They partnered with medical professionals at both Gundersen and Mayo to educate the public using an online tool called "Coulee COVID-19 Collaborative" which showed the most recent data on risk factors, new cases, hospitalizations, and projections. Other county departments quickly pitched in, lending staff and resources to the effort.



When space for a testing facility in West Salem was needed, the La Crosse County Highway Department stepped up and offered its highway shop. Working with the Wisconsin National Guard, the county converted the space into a free testing facility for La Crosse County residents. This was one of many examples of the spirit of collaboration that saw county departments working together and forming partnerships with outside agencies to take on the challenges presented by COVID-19. The pandemic posed a particular risk to the unsheltered population in La Crosse County in 2020. People experiencing homelessness were unable to quarantine safely, and there was a risk of community spread at congregate shelters. La Crosse County's Human Services Department worked creatively to find solutions. This included overseeing a sheltering program for COVID positive and exposed individuals through a partnership with local hotels. Human Services staff also directly worked in area homeless shelters to ensure they could remain open despite a steep decline in volunteers.

La Crosse County operates six assisted living facilities and three nursing homes that provide housing and services for older adults or people living with disabilities. Staff had to pivot quickly in early 2020 to institute new safety precautions to protect residents at the County's Hillview and Lakeview campuses. Older adults living at the facilities were considered part of the high-risk population for COVID-19 and in-person visits were stopped for their safety. Staff members helped residents keep in touch with loved ones through video calls, or on occasion to see them through windows to the outside of the buildings. By early 2021, the campuses were working through a federal partnership to



implement vaccination clinics at their sites.

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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 24, 2021

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, 2021. 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, 2020.

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

Baker Tilly US, LLP has issued unmodified opinions on La Crosse County's financial statements for the fiscal year ended December 31, 2020. The independent auditors' report is located at the front of the financial section of this report.

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

Profile of the Government

La Crosse County, organized in 1851, is in southwest Wisconsin, along the Mississippi River on the west, and beautiful bluffs and farmland to the east. The area is known for providing excellent year-round recreational opportunities including river recreation, hunting, fishing, downhill skiing and bike trails. The City of La Crosse is the county seat of La Crosse County, which includes two cities, four villages, and twelve townships. The County occupies a land area of 481 square miles and serves a population of 120,447 (2020 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.

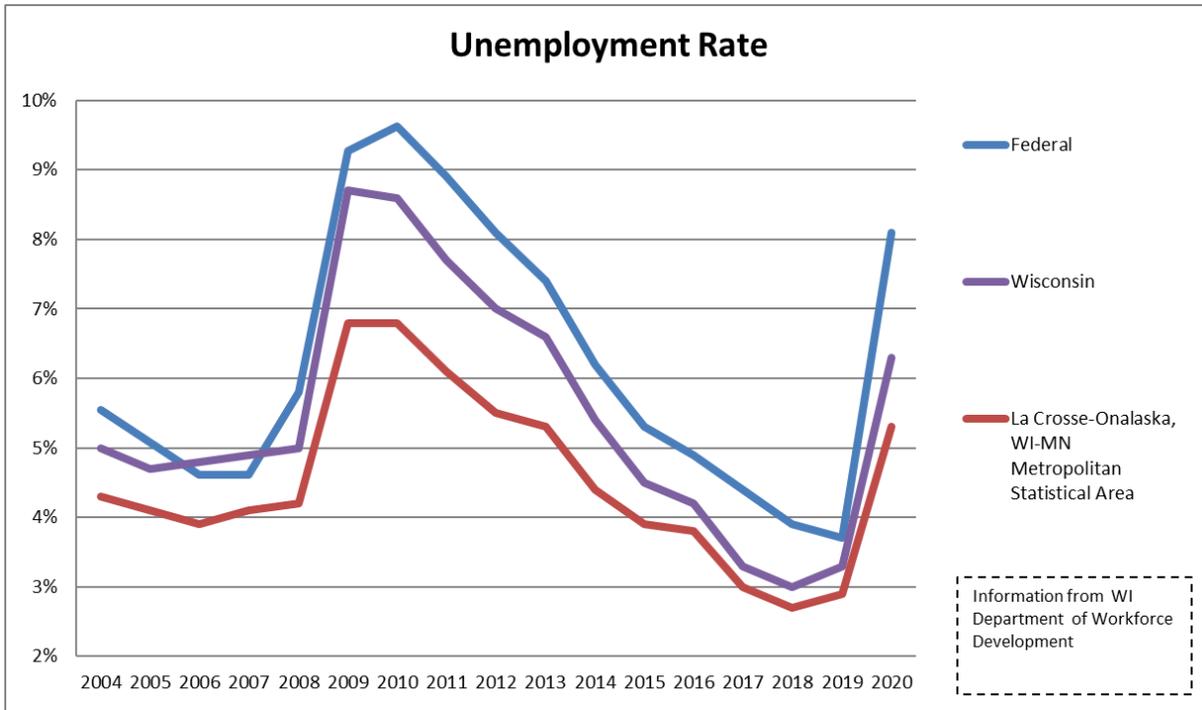
The County of La Crosse provides many services to its citizens, some of which are required by state statute. Those services include maintenance of public records, a five-branch circuit court system, public safety and law enforcement, highway maintenance and construction, public health, human services, 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 annual report includes all the funds of La Crosse County, Wisconsin.

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

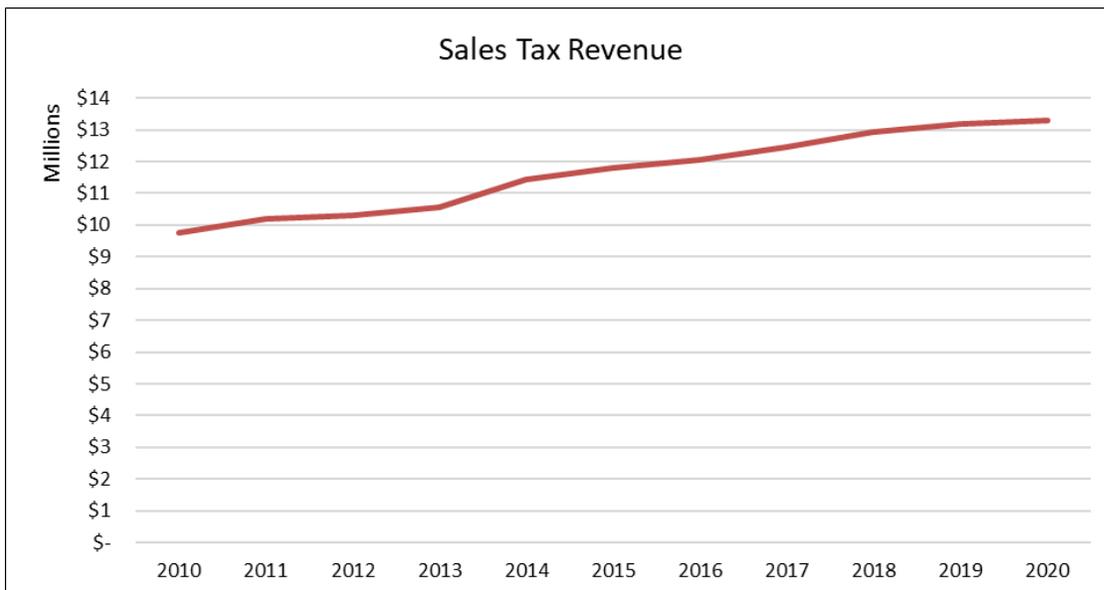
Local Economy

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

These attributes have allowed La Crosse County to keep pace with the State of Wisconsin and the Nation on most economic indicators. In fact, La Crosse County was in a six-way tie for the 4th lowest unemployment rate in the State as of March 2021 at 3.8%. As the chart below shows, the County unemployment rate has remained consistently lower than the State of Wisconsin and the national rate even through the pandemic. The Federal and State of Wisconsin rates in the chart below are based on the average rates for each year (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 2020 saw a 1.0% growth over 2019.



The City of La Crosse and La Crosse County have been recognized by state officials with the Public Service Award at the Wisconsin Apartment Association Awards. Sen. Brad Pfaff quoted, “La Crosse continues to set an example for the state of Wisconsin in good governance”.

When COVID-19 vaccinations became more readily available La Crosse County set up one of the first State Community-based vaccination clinics. As of May 2021, La Crosse County’s COVID-19 vaccination rates are at 43.7 percent compared to the State rates of 37.4 percent.

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

COVID-19 pandemic impacts on Local Economy and County Financial Condition

At the time of drafting this letter of transmittal, La Crosse County is still recovering from COVID-19. Businesses are re-opening and unemployment rates are decreasing.

A close examination of the financial statements and statistical information for fiscal year-end 2020, continues to reveal a strong total General Fund balance. The County’s General Fund unassigned fund balance decreased slightly from 67% of annual expenditures to 62% of annual expenditures. Actual General Fund sales tax revenues exceeded budget by \$412,448. Through the pandemic, La Crosse County remained an economic hub for the region and is an attractive place for investment and enhanced quality of life.

American Rescue Plan Act

On March 11, 2021, the federal government passed the American Rescue Plan Act to respond to the COVID-19 public health emergency and its negative economic impacts. The County’s estimated appropriation is \$23 million, of which the County received \$11,461,612 on June 7, 2021, with the remaining expected a year later. The funds are to cover costs incurred by December 31, 2024. County Administration will work with the County Board and partnering with communities and local businesses to determine the best use of these dollars. Any expenditure of these funds will need County Board approval.

Relevant Financial Policies

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

Major Initiatives

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

Racism as a public health crisis

On April 20, 2021, the La Crosse County Board of Supervisors approved a resolution declaring racism as a public health crisis. The resolution recognized persistent racial discrimination in housing, education, employment, and criminal justice. It also pointed to the emerging body of research that demonstrates that racism is a social determinant of health. The resolution requires the County to assess internal policies and procedures to ensure racial equity is a core element of La Crosse County. As a result, the County will work to expand employees' understanding of racism through workplace education efforts. The resolution also calls on County leadership to advocate for policies that improve health in communities of color, and generally increase diversity and incorporate anti-racist principles in La Crosse County government.

Consolidated highway garage

One of the County's largest projects for 2021 is to combine two La Crosse County Highway Department shops into one. The \$4.2 million project will consolidate the county's existing shops at St. Joseph's and Shelby. The new shop will include improved road salt and sand storage space, and a brine-making facility. The greater operational efficiency achieved by the consolidation will allow for a reduction of three full-time positions in the 2022 budget through attrition. Lower fuel costs for the highway department also are expected because of combining the two facilities. A bid for construction has been approved and work is expected to begin in early fall.

Long-Term Financial Planning

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

County Administration and Finance staff expect the County's financial condition to remain healthy due to conservative budgeting and maintaining strong reserve levels, yet we recognize that our greatest challenges will be: 1) Addressing the negative economic impacts arising out of the COVID-19 recession; 2) Potential for reduced intergovernmental revenues from the State of Wisconsin or federal government; 3) Exposure to enterprise risk through County-owned nursing homes and 4) Managing the County's overall debt burden.

For the annual highway projects, the County will continue to borrow for unmet road needs, with the 2021 borrowing approved at \$7.7 million. \$5 million of this is for road construction, and the remaining \$2.7 million is for construction of the new Highway shop. The budget approved \$1.5 million for the shop from unassigned fund balance. Finally, over the next five years the County will avoid the use of

additional debt financing for smaller capital projects through use of excess sales tax reserves or spreading implementation over several years without incurring debt.

Awards & Acknowledgements

Former La Crosse County Health Department Director Jennifer Rombalski was named the 2020 Person of the Year by the La Crosse Tribune. Rombalski left the County in February of 2021 to assume the role of director of the Office of Policy and Practice Alignment at the Wisconsin Department of Health Services. She was named Person of the Year for her work leading the La Crosse County Health Department through the COVID-19 pandemic. Rombalski was supported by the department's team of dedicated public health experts, who became the key source of reliable information on the pandemic for the local community. The Health Department, led by Rombalski through 2020, also played an important role in coordination of COVID-19 testing and vaccination initiatives.

Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County of La Crosse for its annual comprehensive financial report for the fiscal year ended December 31, 2019. This was the fifteenth 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 annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

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

Respectfully submitted,


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**

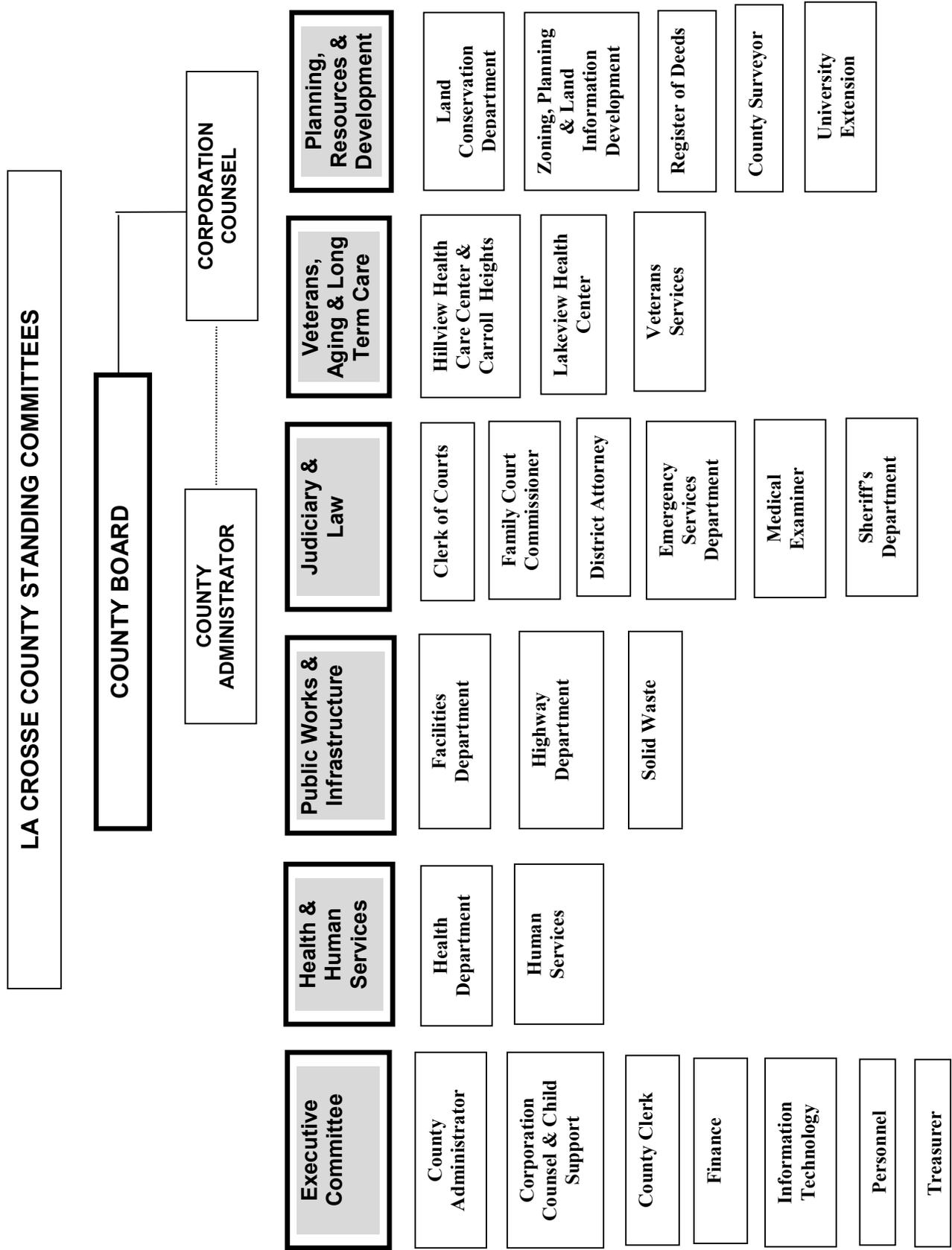
For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

December 31, 2019

Christopher P. Morill

Executive Director/CEO

ORGANIZATION CHART



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

(As of December 31, 2020)

County Board Chairwoman – Monica Kruse – District 15

District 1	Andrea Richmond	District 16	Dan Ferries
District 2	Ralph E. Geary Jr.	District 17	Jack Pogreba
District 3	Barb Janssen	District 18	Noelle Weber Strauss
District 4	Maureen Freedland	District 19	Rick Cornforth
District 5	Grant Mathu	District 20	Steve Doyle
District 6	Roger J. Plesha	District 21	Vicki Burke
District 7	Gary Padesky	District 22	Joe Kovacevich
District 8	Peg A. Isola	District 23	Matt Nikolay
District 9	Dawn Wacek	District 24	Kevin Hoyer
District 10	Kim Cable	District 25	David Hundt
District 11	Patrick Scheller	District 26	Dan Hesse
District 12	Randy Erickson	District 27	Thomas Jacobs
District 13	Tina Tryggestad	District 28	Karen Keil
District 14	Margaret Larson	District 29	Jamie O’Neill

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FINANCIAL SECTION



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Independent Auditors' Report

To the County Board of Supervisors of
La Crosse County

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, 2020 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. The financial statements of the component unit were not audited in accordance with *Government Auditing Standards*.

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, Wisconsin, as of December 31, 2020 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Supplementary Information

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

Other Information

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

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 US, LLP

Madison, Wisconsin
June 24, 2021

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MANAGEMENT’S DISCUSSION & ANALYSIS



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Exceptional services. Extraordinary place.

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

December 31, 2020

As management of the County of La Crosse, we offer readers of the County of La Crosse's financial statements this narrative overview and analysis of the financial activities for the year ended December 31, 2020. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in the County's financial statements, which follow this narrative. We note that certain amounts in the prior year comparatives below have been reclassified to conform to the current year's presentation.

FINANCIAL HIGHLIGHTS

- The assets/deferred outflows of resources of the County of La Crosse exceeded its liabilities/deferred inflows of resources at the close of the current year by \$198,694,465 (net position). Of this amount, \$67,312,812 (unrestricted net position) may be used to meet ongoing obligations to citizens and creditors, \$23,445,661 is restricted for specific purposes (restricted net position), and \$107,935,992 is the net investment in capital assets.
- The County's total net position increased by \$16,665,438. Governmental activities increased the County's net position by \$14,073,666 and business-type activities increased by \$2,591,772.
- As of the close of the current year, the County of La Crosse's governmental funds reported combined ending fund balances of \$55,430,020, an increase of \$6,972,500 from 2019. Approximately 43.9% of the combined fund balances, or \$24,308,616 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 \$32,266,161 or 90.5% of the total general fund expenditures. Unassigned fund balance for the general fund was \$24,308,616 or 62.8% 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 \$28,299,747 at December 31, an increase of \$2,194,900 from the prior year. Internal service funds reported net position of \$98,822,271 at year end, an increase of \$8,524,942 in comparison with the prior year. Of the total proprietary fund net position of \$127,122,018, \$95,199,503 is invested in capital assets, \$2,634,718 is restricted and \$29,287,797 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, 2020

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 45-47 of this report.

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

- Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental funds financial statements focus on near-term inflows and outflows of 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 48-51 of this report.

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

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

The proprietary funds financial statements can be found on pages 52-57 of this report.

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

The custodial funds financial statements can be found on pages 58-59 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 65-106 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 \$198,694,465 at the close of the most recent fiscal year. A comparative Statement of Net Position for 2020 and 2019 is below with the total percentage change.

Statement of Net Position

	Governmental activities		Business-type activities		Total		Total % Change
	2020	2019	2020	2019	2020	2019	
Current and other assets	\$ 141,092,828	\$ 123,821,017	\$ 35,416,501	\$ 30,301,653	\$ 176,509,329	\$ 154,122,670	14.53%
Capital assets	<u>148,534,121</u>	<u>141,735,245</u>	<u>34,962,493</u>	<u>36,969,202</u>	<u>183,496,614</u>	<u>178,704,447</u>	2.68%
Total Assets	289,626,949	265,556,262	70,378,994	67,270,855	360,005,943	332,827,117	8.17%
Deferred outflows of resources	18,969,281	24,677,849	6,290,946	8,447,460	25,260,227	33,125,309	-23.74%
Current and other liabilities	12,576,924	13,535,317	3,040,314	3,175,531	15,617,238	16,710,848	-6.54%
Long-term liabilities	<u>66,353,052</u>	<u>76,505,178</u>	<u>34,818,795</u>	<u>38,994,726</u>	<u>101,171,847</u>	<u>115,499,904</u>	-12.41%
Total Liabilities	78,929,976	90,040,495	37,859,109	42,170,257	116,789,085	132,210,752	-11.66%
Deferred inflows of resources	63,659,492	48,260,520	6,123,128	3,452,127	69,782,620	51,712,647	34.94%
Net position:							
Net investment in capital assets	95,361,921	88,984,413	12,574,071	13,066,582	107,935,992	102,050,995	5.77%
Restricted net position	21,526,913	12,435,462	1,918,748	96,785	23,445,661	12,532,247	87.08%
Unrestricted net position	<u>49,117,928</u>	<u>50,513,221</u>	<u>18,194,884</u>	<u>16,932,564</u>	<u>67,312,812</u>	<u>67,445,785</u>	-0.20%
Total Net Position	<u>\$ 166,006,762</u>	<u>\$ 151,933,096</u>	<u>\$ 32,687,703</u>	<u>\$ 30,095,931</u>	<u>\$ 198,694,465</u>	<u>\$ 182,029,027</u>	9.16%

The largest portion of the County's net position (54.3%) 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.

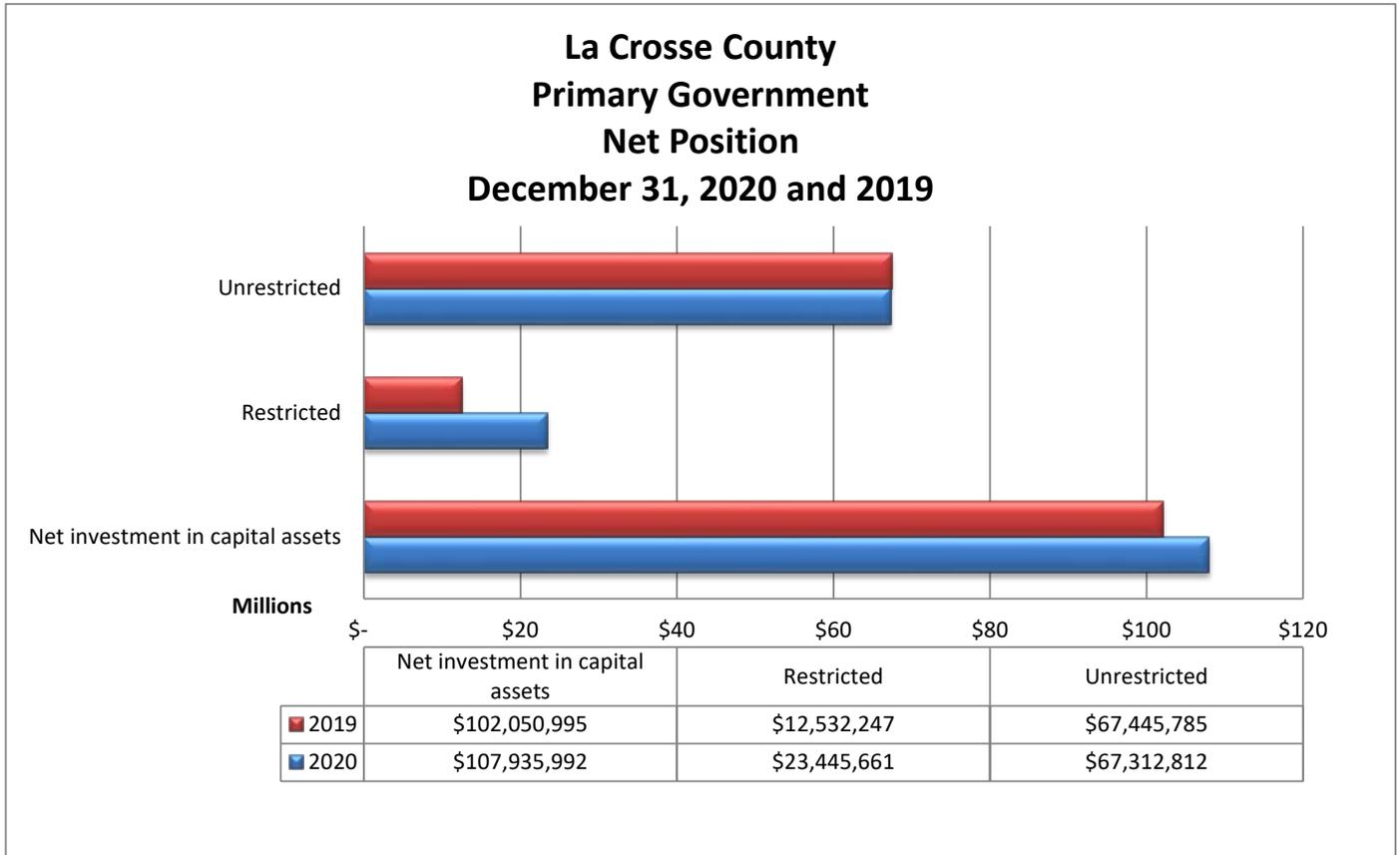
Unrestricted net position comprises 33.9% of the County's net position. These items may be used to meet the County's ongoing obligations to citizens and creditors.

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The remaining balance of the County's net position, 11.8%, 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 \$16,665,438 during the current year. Total revenues for the year were \$155,441,577, and expenses were \$138,776,139. Overall, revenues increased by \$7,419,702 from the prior year, while expenses increased by \$320,139. The table and the narrative that follow consider the operations of governmental and business-type activities separately.

Governmental Activities

Governmental activities increased the County's net position by \$14,073,666. This increase largely reflects the following items:

- Property taxes for the governmental activities increased \$900,822. Debt service property taxes increased by \$459,178. Human Services and Highway property taxes had no change, while General Fund property taxes increased by \$438,104.

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- Sales taxes increased by \$128,532 from the previous year; in spite of projections that sales tax revenue across the State would decrease because of the pandemic. Because of these projections, the County budgeted \$1.1 million less for the 2021 budget. Projections for 2021 are showing that the actuals are trending to be higher than budget, which will allow the County to be back to normal for the 2022 budget year.
- Other taxes decreased by \$153,017 over the previous year. In 2019, the County received \$154,451 from the City of La Crosse for the closeout of Tax Incremental District #9, and was not repeated for 2020.
- Capital grants and contributions within public works increased by \$1,929,574 from the previous year. The Highway Department received \$2,536,509 from the Federal Land Access Program (FLAP). This was used for the reconstruction of County GI, which is the access road to Goose Island Park. The total cost of the Highway portion of this project was \$3,751,114, with the County match being \$1,214,605.
- Capital grants and contributions for culture, recreation and education increased by \$1,059,829. This was due to the parks portion of the FLAP grant that was used to improve a boat landing and resurface and widen the roadway leading into the campsite facilities at Goose Island. The total cost of this project for parks was \$1,251,287, with the FLAP grant paying for \$1,054,089 and the County portion being \$197,198.
- Charges for services within health and human services decreased by \$1,954,925. This was primarily due to less Medicaid revenue received by the Human Services Department in 2020 of \$1,474,172 due to various services being halted and impacted by the COVID-19 pandemic.
- Operating grants and contributions for health and human services increased by \$5,554,863. The County received \$2,172,903 in Routes to Recovery funding to support COVID-19 efforts. The Human Services Department received additional funding due to continued growth in the Children's Long-Term Support Waiver programs (\$827,297), funding for COVID-19 needs (\$537,347), and new initiatives (approximately \$1.3 million). The Health Department received approximately \$1.6 million in Federal and State grants to combat COVID-19.
- Charges for services in conservation and development increased by \$1,058,812. The County has had an agreement with the City of La Crosse since 2013 regarding the Park Plaza development project to be repaid for expenses incurred. The City owes the County \$945,967, which will be repaid starting in 2021 at \$118,978 per year. It had not been booked as revenue in prior years as it was uncertain whether it would be collectible.
- Operating grants and contributions for conservation and development increased by \$931,537. This is due to additional funding within the CDBG Flood Program and CDBG Housing Program of \$679,826. These programs fluctuate each year depending on the need and cost of the projects that are approved during the year. Also, La Crosse County started a fund to help local businesses that are struggling to deal with the pandemic. They partnered with the local Chamber of Commerce

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and the construction industry to collect donations to be distributed to those in need. At the end of December 2020, collections totaled \$197,800 for this program, and they were distributed to those businesses in 2021.

- Investment earnings decreased by \$427,233 from the previous year; and was higher than budget by \$117,716. This is due to lower interest rates overall on investments as well as shifts in the investment mix.

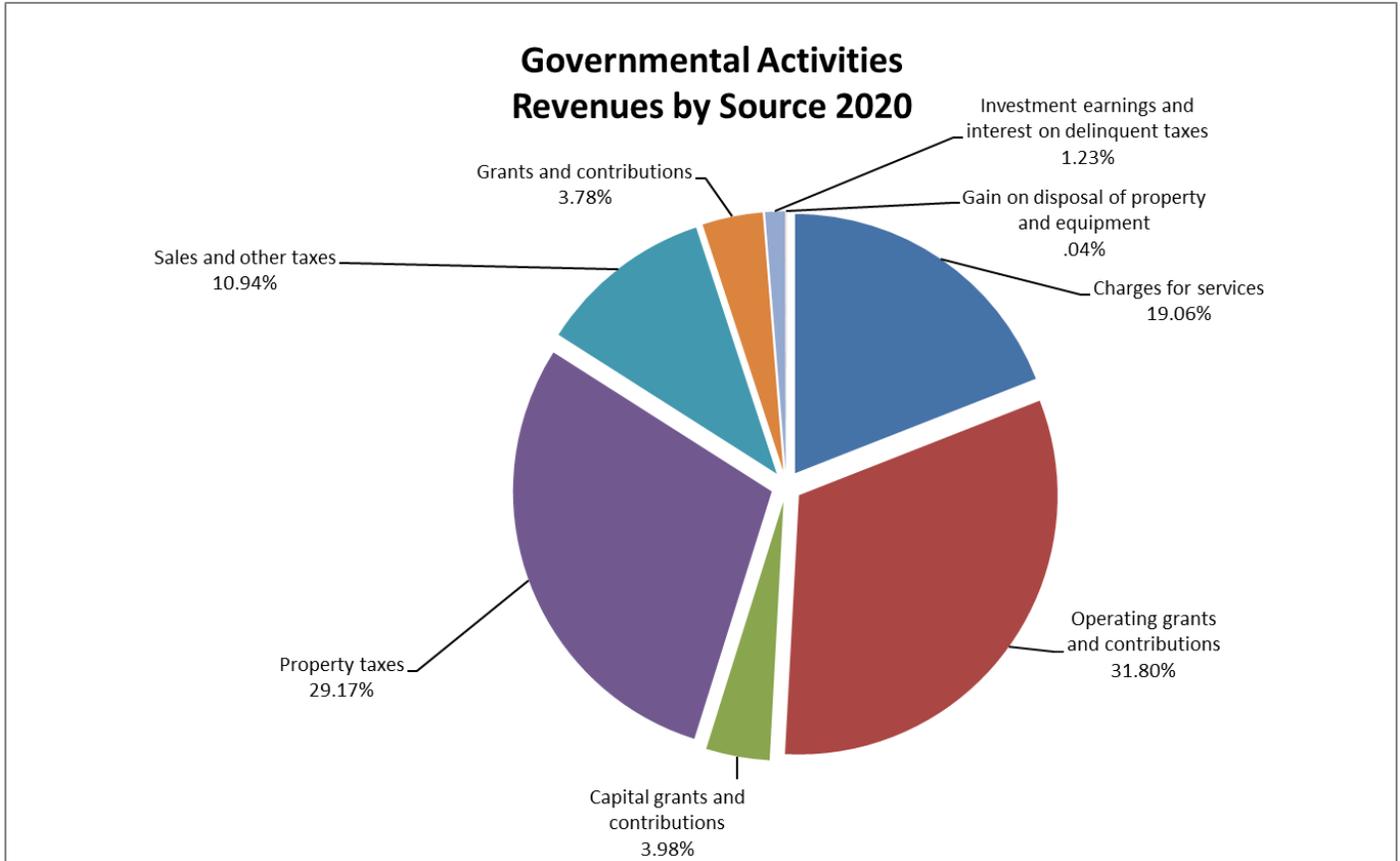
The following table compares 2020 and 2019.

	Statement of Activities						Total % Change
	Governmental activities		Business-type activities		Total		
	2020	2019	2020	2019	2020	2019	
Revenues:							
Program revenues:							
Charges for services	23,276,194	\$ 24,702,213	\$ 30,753,327	\$ 30,729,654	\$ 54,029,521	\$ 55,431,867	-2.53%
Operating grants and contributions	38,837,558	32,087,007	2,059,156	2,756,871	40,896,714	34,843,878	17.37%
Capital grants and contributions	4,856,703	2,095,858	-	-	4,856,703	2,095,858	131.73%
General revenues:							
Property taxes	35,624,535	34,723,713	167,278	160,911	35,791,813	34,884,624	2.60%
Sales taxes	13,312,448	13,183,916	-	-	13,312,448	13,183,916	0.97%
Other taxes	49,021	202,038	-	-	49,021	202,038	-75.74%
Grants and contributions, not restricted to specific programs	4,614,647	4,628,167	-	-	4,614,647	4,628,167	-0.29%
Investment earnings and interest on delinquent taxes	1,503,974	2,264,216	324,302	390,274	1,828,276	2,654,490	-31.13%
Gain on disposal of property and equipment	50,152	91,997	12,282	5,040	62,434	97,037	-35.66%
Total revenues	122,125,232	113,979,125	33,316,345	34,042,750	155,441,577	148,021,875	5.01%
Expenses:							
General government	9,923,678	9,757,576	-	-	9,923,678	9,757,576	1.70%
Public safety	19,110,843	19,367,187	-	-	19,110,843	19,367,187	-1.32%
Public works	11,466,853	12,377,088	-	-	11,466,853	12,377,088	-7.35%
Health and human services	56,423,175	56,216,069	-	-	56,423,175	56,216,069	0.37%
Culture, recreation and education	3,765,482	3,692,275	-	-	3,765,482	3,692,275	1.98%
Conservation and development	5,828,675	3,061,333	-	-	5,828,675	3,061,333	90.40%
Interest on long-term debt	1,532,860	1,561,757	-	-	1,532,860	1,561,757	-1.85%
Hillview Health Care Center	-	-	11,425,280	13,308,374	11,425,280	13,308,374	-14.15%
Lakeview Nursing Home Facility	-	-	1,071,756	1,096,852	1,071,756	1,096,852	-2.29%
Solid Waste	-	-	12,349,546	12,175,043	12,349,546	12,175,043	1.43%
Apartments and assisted living facilities	-	-	5,372,383	5,333,226	5,372,383	5,333,226	0.73%
Household hazardous waste disposal services	-	-	505,608	509,220	505,608	509,220	-0.71%
Total expenses	108,051,566	106,033,285	30,724,573	32,422,715	138,776,139	138,456,000	0.23%
Excess before transfers	14,073,666	7,945,840	2,591,772	1,620,035	16,665,438	9,565,875	74.22%
Transfers	-	(200,642)	-	200,642	-	-	-
Change in net position	14,073,666	7,745,198	2,591,772	1,820,677	16,665,438	9,565,875	74.22%
Net position, beginning of year	151,933,096	144,187,898	30,095,931	28,275,254	182,029,027	172,463,152	5.55%
Net position, end of year	<u>\$ 166,006,762</u>	<u>\$ 151,933,096</u>	<u>\$ 32,687,703</u>	<u>\$ 30,095,931</u>	<u>\$ 198,694,465</u>	<u>\$ 182,029,027</u>	9.16%

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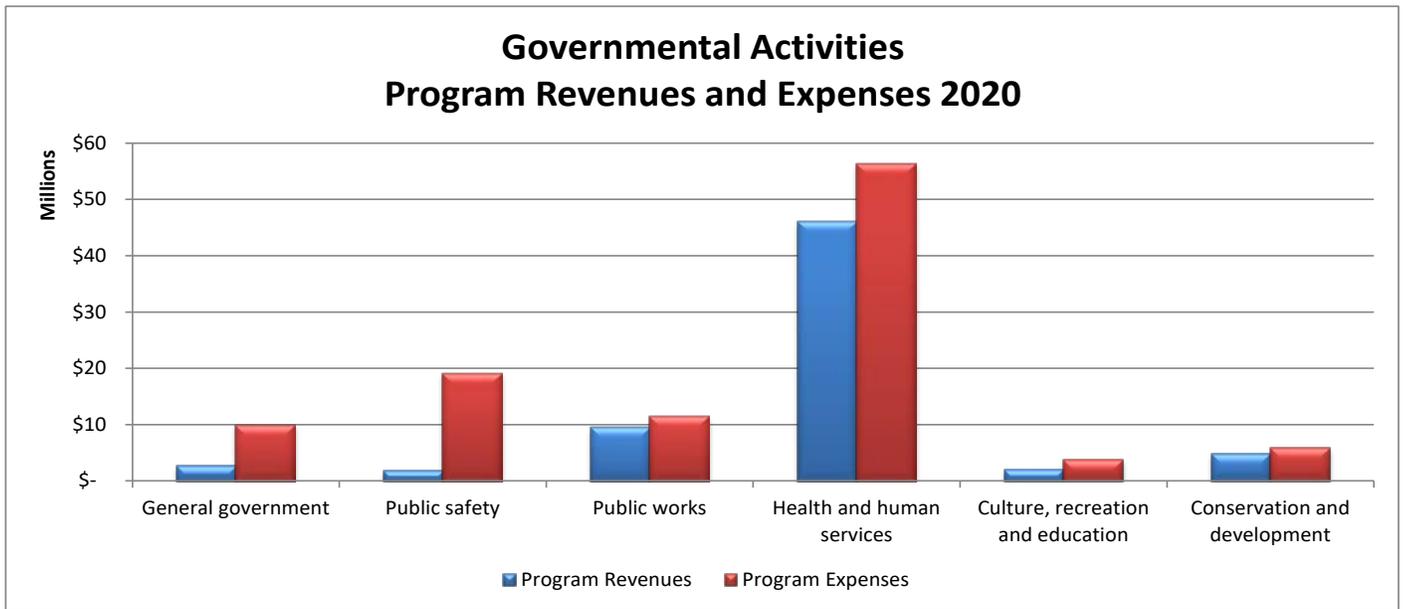
Revenues for the County's governmental activities total \$122,125,232, with property taxes and operating grants and contributions accounting for 60.97% of total revenues.



Governmental activities expenses total \$108,051,566, exceeding program revenue by \$41,081,111, as the following graph displays. Governmental activities expenses increased by \$2,018,281 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 \$14,073,666.

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Business-Type Activities

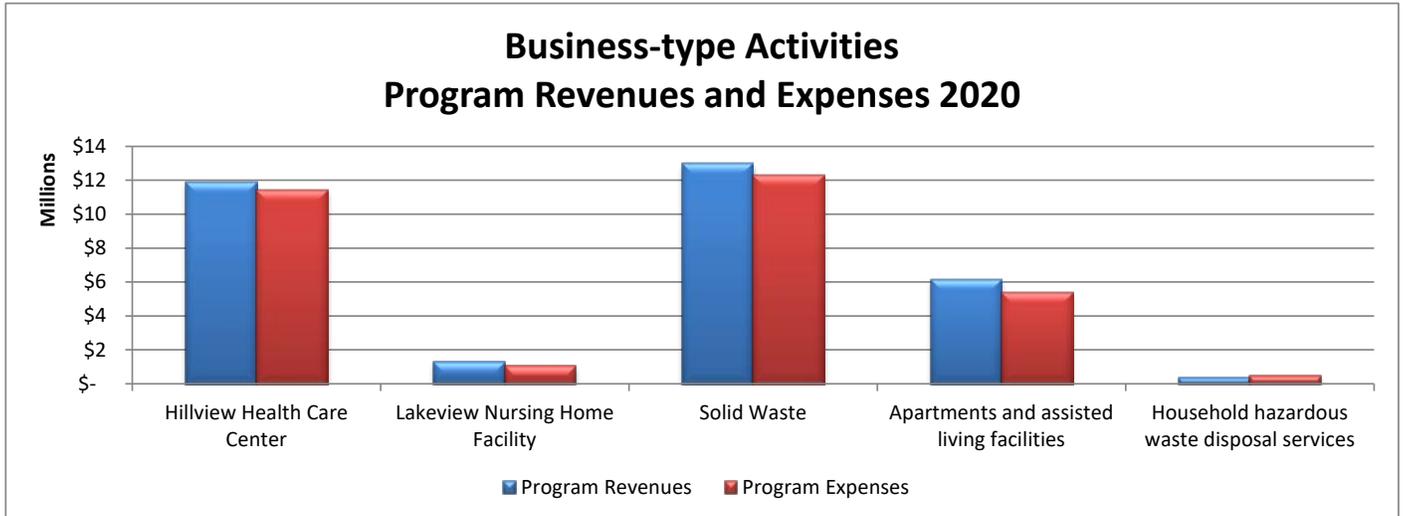
Business-type activities for the current year increased net position by \$2,591,772. The Solid Waste department experienced an increase in net position of \$935,841 before internal service fund allocations. 2020 was very similar to 2019, with no major construction or closure projects. Planning work began in 2019 for the landfill expansion process, which will permit additional airspace that will carry the facility well into the future.

The Hillview Health Care Center had an increase in net position before internal service fund allocations of \$267,303, while the Lakeview Campus entities had a combined increase in net position before internal service fund allocations of \$655,466. Included in Hillview’s income are various sources of funding from the federal and state government related to the pandemic in the amount of \$1,328,128. They also received \$417,380 from the State of Wisconsin for CPE (Certified Public Expenditure). These payments have positively impacted the Hillview Fund, as census numbers continue to decline. Also, management is working on a plan for the future of the Hillview Campus, as the nursing home building is now over 40 years old; and needs substantial improvements. For 2021, management is considering taking a wing of the nursing home to create a 10-bed state-only nursing home within the building that would serve clients similar to Ravenwood at the Lakeview Campus. 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.

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Internal service fund allocations to the business-type activities increased their net position by \$396,872, with \$422,859 coming from the Health Self Insurance Fund and a loss of \$25,987 coming from the Liability Self Insurance Fund.



FINANCIAL ANALYSIS OF THE COUNTY’S FUNDS

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

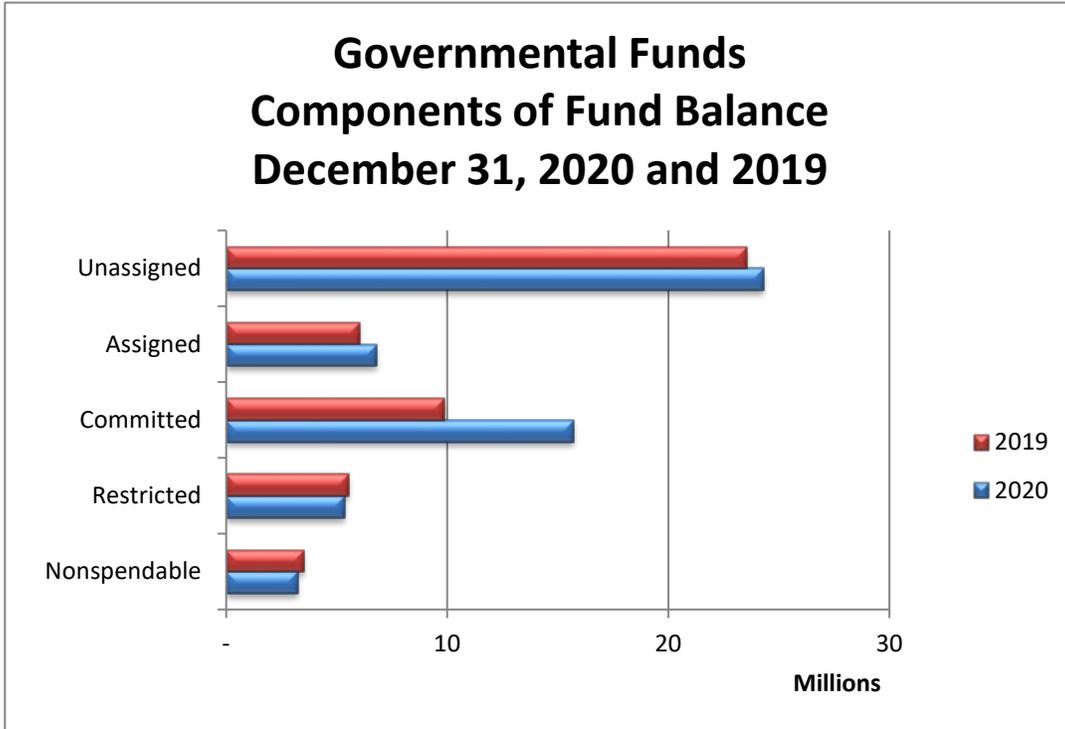
Governmental Funds: The general government functions are contained in the General, Special Revenue, Debt Service, and Capital Project funds. The focus of the County’s governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is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

At December 31, the County’s governmental funds reported combined fund balances of \$55,430,020, an increase of \$6,972,500 in comparison with the prior year. Unassigned fund balance of \$24,308,616 is available for spending at the County’s discretion. The remainder of fund balance is either nonspendable, restricted, committed, or assigned. The nonspendable fund balance of \$3,242,105 consists of amounts set aside for inventories and prepaids, advances to other funds, and delinquent property taxes. Restricted fund balance of \$5,364,838 consists of amounts legally required to be expended for specified purposes. Committed fund balance of \$15,694,239, consists of amounts the County Board committed for particular purposes including: General Fund reserves for park improvements, Lake Neshonoc improvements, Lakeview improvements, Harbor Commission activities, Neighborhood Revitalization programs, Collaborative to End Homelessness program, and unspent balances within each Special Revenue Fund. Assigned fund balance of \$6,820,222 consists of purchase orders, carryforwards, and amounts appropriated from fund balance as part of the budget process.

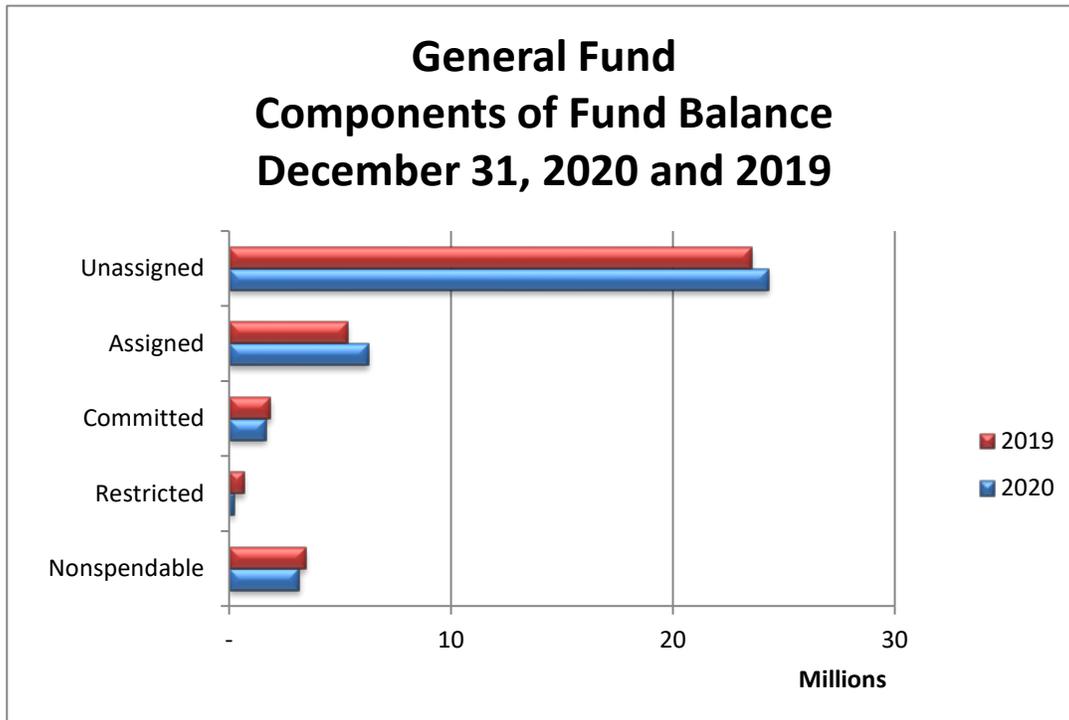
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The following chart compares the components of fund balance for the governmental funds for 2020 and 2019.



The following chart compares the components of fund balance specifically for the General Fund for 2020 and 2019.



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The General Fund is the main operating fund of the County. As a measure of the General Fund’s ability to pay off short-term debt obligations, known as liquidity, it may be useful to compare unassigned fund balance and total fund balance to total fund expenditures. As of December 31, unassigned fund balance of the General Fund was \$24,308,616 while total fund balance was \$35,665,809. Unassigned fund balance represents 62.8% of total General Fund expenditures, while total fund balance represents 88.6% of total General Fund expenditures. In relation to General Fund revenues, unassigned fund balance represents 60.4% of total General Fund revenues. These ratios show that the County is in a good position to meet any upcoming obligations.

	2020		
	General Fund	Percentage of Expenditures	Percentage of Revenue
Total revenues	\$40,257,051	103.9%	-
Total expenditures	38,732,885	-	96.2%
Unassigned fund balance	24,308,616	62.8%	60.4%
Total fund balances	35,665,809	92.1%	88.6%

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 62.8%. County policy limits the use of unassigned fund balance to funding of capital expenditures, prepayment of outstanding debt, start-up costs of new programs, other non-recurring expenditures, or emergencies.

During the fiscal year, the fund balance of the County’s General Fund increased by \$800,074. Key factors contributing to this increase are as follows:

- The original budget for the general fund projected a deficit of \$2,989,737 after transfers to other funds totaling \$6,044,078. The actual increase for the general fund was \$800,074, which was more than projected in the final budget by \$7,740,852. These variances are explained in the General Fund Budgetary Highlights.
- The General Fund realized \$7,064,503 in total expenditures under final budget. Significant expenditure variances are explained in the General Fund Budgetary Highlights.

One of the main reasons for the increase in General Fund balance was due to the COVID-19 pandemic. The County was able to recover expenditures from Routes to Recovery (CARES Act) totaling over \$2.1 million for redeployed staff, cleaning supplies, personal protective equipment, equipment for employees to work from home, emergency operations, and isolation and quarantine expenditures for the homeless. Due to the low census in the jail, and the temporary lockdowns, the Sheriff Department had savings of over \$785,000 in staffing, food preparation and medical services. Electricity savings in the downtown campus buildings totaled over \$57,000 as more employees were working from home. There were no jury trials after March of 2020, as most of the hearings were done remotely, saving over \$164,000 in the Clerk of Courts division. Salary and fringe savings (including overtime) within the General Fund totaled over \$1.6 million as the filling of vacancies were delayed when possible. Sales tax was projected to decrease from 2019 when the pandemic hit, but those projections proved false as 2020 actuals were higher than the prior year by over \$400,000. Also, most travel was postponed providing over \$65,000 in savings.

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The County's Human Services Fund, a major fund, had a total fund balance of \$13,866,137, an increase of \$5,040,563 from the prior year. Of this fund balance, \$23,521 was nonspendable for prepayments; \$2,484,063 was restricted for the Western Region for Economic Assistance (WREA) Consortium and elderly transportation programs; \$11,162,584 was committed for elderly programs and human services programs; and \$195,969 was assigned for Human Services programs. The increase in fund balance was due to various savings across the Human Services Department related to COVID-19, such as not filling all positions as they became vacant and less travel incurred by employees. These savings in expenses allowed existing grant dollars to cover expenses that had been previously paid for by property tax dollars. The Human Services Department received additional funding due to continued growth in the Children's Long-Term Support Waiver programs (\$827,297), funding for COVID-19 needs (\$537,347), and new initiatives (approximately \$1.3 million). The Human Services Department also recognized an additional \$1,391,499 in intergovernmental revenue for the Comprehensive Community Services (CCS) program for growth between 2018 and 2019, as the settlement payment was received in December 2020 and recognized in the fiscal year ended December 31, 2020. Public charges for services in the Human Services Department decreased primarily due to \$1,474,172 less Medicaid revenue received in 2020 due to various services being halted and impacted by the COVID-19 pandemic.

The Business Fund, a major fund, had a fund balance of \$421,031, which was a decrease of \$275,676 from the prior year. During 2020, the County worked with the Wisconsin Department of Administration to implement the Community Development Block Grant (CDBG)-Close process. This process included the County paying the cash amount within that program of \$686,107 plus the loan receivable balances of \$770,966 for a total of \$1,457,073 paid to the State of Wisconsin. In turn, those funds would be repurposed into a designated CDBG-Close Grant Fund at the State for eligible projects within La Crosse County. As part of the 2020 budget process, the General Fund was authorized to transfer the amount needed to cover the loan balances of \$770,966 to the Business Fund. The County worked with the Village of Bangor to apply for those grant funds for the reconstruction of County Highway B, which runs through the Village, and was approved by the State for those grant funds. This process resulted in a loss of \$686,107 for this fund. The County also worked with the La Crosse Chamber of Commerce and area construction business to start a fund for local area business affected by the pandemic. This resulted in donations within the fund of \$197,800 at year end that were not granted until 2021. The micro loan fund gave out \$80,000 in loans to four area restaurants in the amount of \$20,000 each. These loans will have a zero percent interest rate and payments are to be paid back over three years starting in 2021 when the businesses are back to some type of normal. Also, the Scenic Mississippi Rural Transportation (SMRT) bus service was fully funded by the Federal government for 2020 because of the pandemic, resulting in an additional \$134,960 being added to the fund balance.

The County's Debt Service Fund, a major fund, had a fund balance of \$622,760 at December 31, which was an increase of \$168,333. This increase was due to the premium of \$218,406 received for the issuance of the 2020A general obligation promissory notes for highway road construction, fiscal charges that were \$10,453 less than budget, and planned use of \$39,620 of premiums received from bonds issued in 2017. These premiums are applied towards 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 or one-time projects. The budgeted use of unassigned fund balance is shown below. For 2021, \$2,942,501 of the budgeted

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unassigned fund balance usage is for the following projects: 911 radio system upgrade, facilities, parks, and election software capital, economic development, and partial funding for the new Highway shop.

	Budgeted Usage of Unassigned General Fund Balance
2019	1,818,830
2020	2,506,195
2021	2,942,501

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				
	2020 Amount	Percent of Total	Increase (Decrease) from prior year	
			Amount	Percent
Taxes (property and other)	\$ 46,069,842	41.06%	\$ 720,076	1.59%
Intergovernmental revenues	42,621,064	37.99%	9,397,374	28.29%
Licenses and permits	1,050,083	0.94%	9,024	0.87%
Fines, forfeits and penalties	310,787	0.28%	(41,506)	-11.78%
Public charges for services	14,100,536	12.57%	(1,774,372)	-11.18%
Intergovernmental charges for services	5,496,575	4.90%	(200,314)	-3.52%
Miscellaneous revenues	2,553,051	2.26%	(570,549)	-18.27%
	<u>\$ 112,201,938</u>	100.00%	<u>\$ 7,539,733</u>	

Governmental tax revenues increased by \$720,076. The General Fund increased property taxes by \$438,104, while the Human Services Fund remained the same as 2019, and Debt Service property taxes increased by \$459,178. Sales tax revenue increased by \$128,532 from the previous year.

Intergovernmental revenues increased by \$9,397,374. The largest portion of this increase was funding related to the pandemic; \$2.2 million within the General Fund for the Routes to Recovery program, \$.5 million within the Human Services Fund, and \$1.6 million within the Health Fund. New initiatives within Human Services accounted for approximately \$1.3 million. Continued growth in the Children’s Long-Term Support Waiver programs totaled \$.8 million. The FLAP grant project at Goose Island was just over \$1 million. The CDBG Housing and Flood programs increased approximately \$.7 million over 2019.

Public charges for services decreased by \$1,774,372. The Comprehensive Community Services program had approximately \$1.4 million less in Medicaid revenues due to the pandemic. The Health Department also collected less in public charges for their programs because of COVID-19.

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

December 31, 2020

Expenditures by Function						
Governmental Funds						
	2020	Percent of	Increase (Decrease)			
			Amount	Total	from prior year	Amount
General Government	\$ 11,949,059	11.32%	\$ 583,557	5.13%		
Public Safety	17,340,339	16.42%	92,784	0.54%		
Public Works	32,498	0.03%	6,342	24.25%		
Health and Human Services	55,841,329	52.89%	1,182,301	2.16%		
Culture, Recreation and Education	3,355,803	3.18%	(25,297)	-0.75%		
Conservation and Development	7,046,983	6.67%	2,443,204	53.07%		
Miscellaneous	67,204	0.05%	20,606	44.22%		
Debt Service	6,937,817	6.57%	346,062	5.25%		
Capital Outlay	3,008,523	2.85%	803,577	36.44%		
	<u>\$ 105,579,555</u>	99.98%	<u>\$ 5,453,136</u>			

Total governmental fund expenditures increased by \$5,453,136 from 2019.

General Government expenditures increased by \$583,557 and were under budget overall by \$975,324. The majority of the savings were in the areas of consolidated courts, information technology, county wellness programs and facility expenditures.

Health and Human Services expenditures increased by \$1,182,301. This overall increase was due to the increase in spending related to COVID-19 and various savings across the Human Services Department due to staffing and service levels being put on hold due to the pandemic.

Conservation and Development expenditures increased by \$2,443,204. The largest portion of this increase was due to the CDBG-Close project within the Business Fund totaling \$1,457,073. CDBG Housing and Flood expenditures were \$679,826 higher than the prior year – due to increased projects approved by the State. The Metropolitan Planning Organization was back to full staff in 2020, and the increase in expenditures within that program was \$193,221. During 2020, \$150,000 was donated to the Village of Holmen for their community center, and \$150,000 was donated to the City of La Crosse for the La Crosse Center project.

Capital outlay expenditures increased by \$803,577. This was mainly due to the FLAP Grant project at Goose Island, which improved roads to the campsites and a boat landing. The total cost of the project was \$1,251,287.

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

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

December 31, 2020

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

	2020	2019
Hillview Health Care Center	\$ 6,194,048	\$ 5,926,745
Lakeview Nursing Home Facility Fund	2,001,555	1,770,333
Solid Waste	13,189,875	12,254,034
Apartments and assisted living facilities	6,020,889	5,305,311
Household hazardous waste disposal services	893,380	848,424
Totals	<u>\$ 28,299,747</u>	<u>\$ 26,104,847</u>

As of December 31, the County's enterprise funds reported combined net position of \$28,299,747. Of that amount, \$12,574,071, or 44.4%, represents the net investment in capital assets. \$1,918,748, or 6.8%, is restricted for the net pension asset. The remaining amount of \$13,806,928 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 \$6,433,398 of increases in expenditures due to carryforwards and open purchase orders from fiscal year 2019 to 2020, and adjustments throughout the year because of new grants.

Differences between final amended budget and the actual revenues and expenses resulted in a \$7,506,503 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 \$438,104 for the General Fund from the previous year. Sales tax revenue increased \$128,532 from the previous year and was \$412,448 higher than budget. Because of the pandemic, sales tax revenue was expected to decline, but did not. Sales tax continues to be strong in early 2021.
 - Interest and penalty on delinquent real estate taxes decreased \$156,261 from the previous year and was \$102,992 higher than budget.

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

December 31, 2020

- Intergovernmental Revenues:
 - State aid parks was less than budget by \$224,150. This was due to the portion of the FLAP grant for the work done at Goose Island. The State aid amount was less than budget, as it is related to the expenditure amount, which was less than budget by \$252,961.
 - Federal aid from the CARES Act under the program titled Routes to Recovery totaled \$2,127,903 within the General Fund. This grant paid for all things necessary due to COVID-19, including equipment, salaries, isolation and quarantine, testing, and personal protective equipment.
 - State aid for Child Support was less than budget by \$111,999. This is related to the expenditures for Child Support, which were less than budget by \$164,856. Child support expenditures are reimbursed at 67 percent funding from the federal government.
- Public Charges for Services
 - Register of Deeds fees were \$126,697 higher than budgeted, as home sales continued to be strong in La Crosse County, along with low interest rates for refinancing.
 - Parks revenue continued to be strong and was over budget by \$83,702. Major improvements have been completed at Goose Island, and this continues to draw tourist to La Crosse County.
- Intergovernmental Charges for Services:
 - Indirect cost revenue was higher than budget by \$295,385 from the previous year. This is due to additional grant funding in Health and Human Services Departments, who then pay the General Fund for central services costs.
- Miscellaneous Revenues
 - Investment earnings decreased by \$427,233 from the previous year and were \$117,716 higher than the original budget. This was due to lower interest rates overall.

Expenditures:

- General Government
 - The Clerk of Courts expenditures were \$221,481 less than budgeted. This was due to the pandemic and placing a hold on jury trials through the year.
 - Information Technology expenditures were less than budget by \$121,175. Several positions remained unfilled during 2020.
 - County wellness programs were under budget by \$86,161 due to the pandemic and more people working from home.
 -
- Public Safety
 - Central dispatch expenditures were less than budget by \$290,205. This was mainly due to salary and fringe savings of \$236,063 as several positions were vacant for part of the year.
 - Jail and court services expenditures were also less than budget by \$494,239. Salary and fringe savings due to vacancies totaled \$108,689. Due to the pandemic, the jail census was low throughout 2020, thereby savings of \$242,989 were in food preparation, and medical services were under budget by \$67,076.
 - Law Enforcement expenditures were less than budget by \$371,058. This was mainly due to salary and fringe savings of \$311,750, of which \$86,284 was in health insurance. Savings in the gasoline line item amounted to \$41,483, which was also related to the pandemic.

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

December 31, 2020

- Health and Human Services
 - The budget line for the Collaborative to End Homelessness was under budget by \$113,030. These remaining funds were carried forward to be spent in 2021.
- Culture, Recreation and Education
 - UW Extension expenditures were lower than budget by \$285,243. Salary and fringe savings of \$142,235 were due to clerical vacancies and \$35,265 funded for an intern program was carried forward to be spent in 2021. Children's programs were under budget by \$59,358, and this amount was carried forward to be spent in the 2021 budget.
- Conservation and Development
 - Land Conservation expenditures were less than budget by \$193,524. Salary and fringe savings due to vacancies in the department totaled \$72,416. Also, the budget had included \$86,600 for the non-capital portion of a phosphorus trading program, which was not implemented in 2020. It will be reconsidered in the 2021 budget.
 - Neighborhood revitalization expenditures were less than budgeted by \$600,858. Several projects have been awarded, but not yet completed, and the entire amount was carried forward into the 2021 budget.
 - Expenditures for the Bluffland Protection program were less than budget by \$146,211. These funds were planned to be used to purchase land and/or easements to protect blufflands, but nothing was done in 2020. The amount remaining was carried forward into the 2021 budget for continued work on these projects. This program will continue to be evaluated by management and the County Board.
- Miscellaneous
 - Salary contingency of \$314,508 was budgeted for 2020. \$1,068,715 was carried forward from unused 2019 appropriations for a total of \$1,383,223. \$16,133 was used for the diversity internship program per the 2020 budget. \$45,479 was approved by the Executive Committee in 2020 to cover overages in the Medical Examiner budget and changes in health insurance costs in Finance and Zoning. The balance of \$1,321,611 was carried forward to moderate the increased costs of salary and fringe in the 2021 budget.
- Capital Outlay
 - Capital outlay expenditures were less than the final budget by \$1,628,125. Projects that were not completed in 2020 will have funds carried forward to 2021.

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

December 31, 2020

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The County's capital assets for its governmental and business-type activities at December 31 amounted to \$183,496,614 (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	
	2020	2019	2020	2019	2020	2019
Capital Assets						
Land	\$ 3,646,015	\$ 3,646,015	\$ 943,173	\$ 943,173	\$ 4,589,188	\$ 4,589,188
Land Improvements	5,854,139	4,388,731	39,421,610	39,414,710	45,275,749	43,803,441
Buildings	89,755,254	89,159,208	28,704,093	28,665,292	118,459,347	117,824,500
Machinery and equipment	30,091,828	28,663,363	8,706,245	8,847,259	38,798,073	37,510,622
Infrastructure	126,377,674	117,529,565	-	-	126,377,674	117,529,565
Intangibles	9,560,722	9,257,472	370,695	370,695	9,931,417	9,628,167
Construction in progress	<u>2,571,005</u>	<u>2,095,638</u>	<u>127,823</u>	<u>127,823</u>	<u>2,698,828</u>	<u>2,223,461</u>
Total capital assets	267,856,637	254,739,992	78,273,639	78,368,952	346,130,276	333,108,944
Less:						
Accumulated Depreciation	<u>(119,322,516)</u>	<u>(113,004,747)</u>	<u>(43,311,146)</u>	<u>(41,399,750)</u>	<u>(162,633,662)</u>	<u>(154,404,497)</u>
Total net capital assets	<u>\$ 148,534,121</u>	<u>\$ 141,735,245</u>	<u>\$ 34,962,493</u>	<u>\$ 36,969,202</u>	<u>\$ 183,496,614</u>	<u>\$ 178,704,447</u>

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

Further details of the County's capital assets can be found in Note 6 to the financial statements.

Long-Term Debt

At December 31, the County had \$80,302,233 of debt outstanding, including premiums and discounts. This includes \$72,030,598 of general obligation debt and \$8,271,635 of revenue loan debt. During the year, the County issued \$5,200,000 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 \$68,097,240 which was well below the legal limit of \$560,053,150. The net general obligation debt per capita equaled \$597.38 at year-end.

The chart on the following page shows the actual principal balances of the debt for La Crosse County, not including premiums or discounts.

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

December 31, 2020

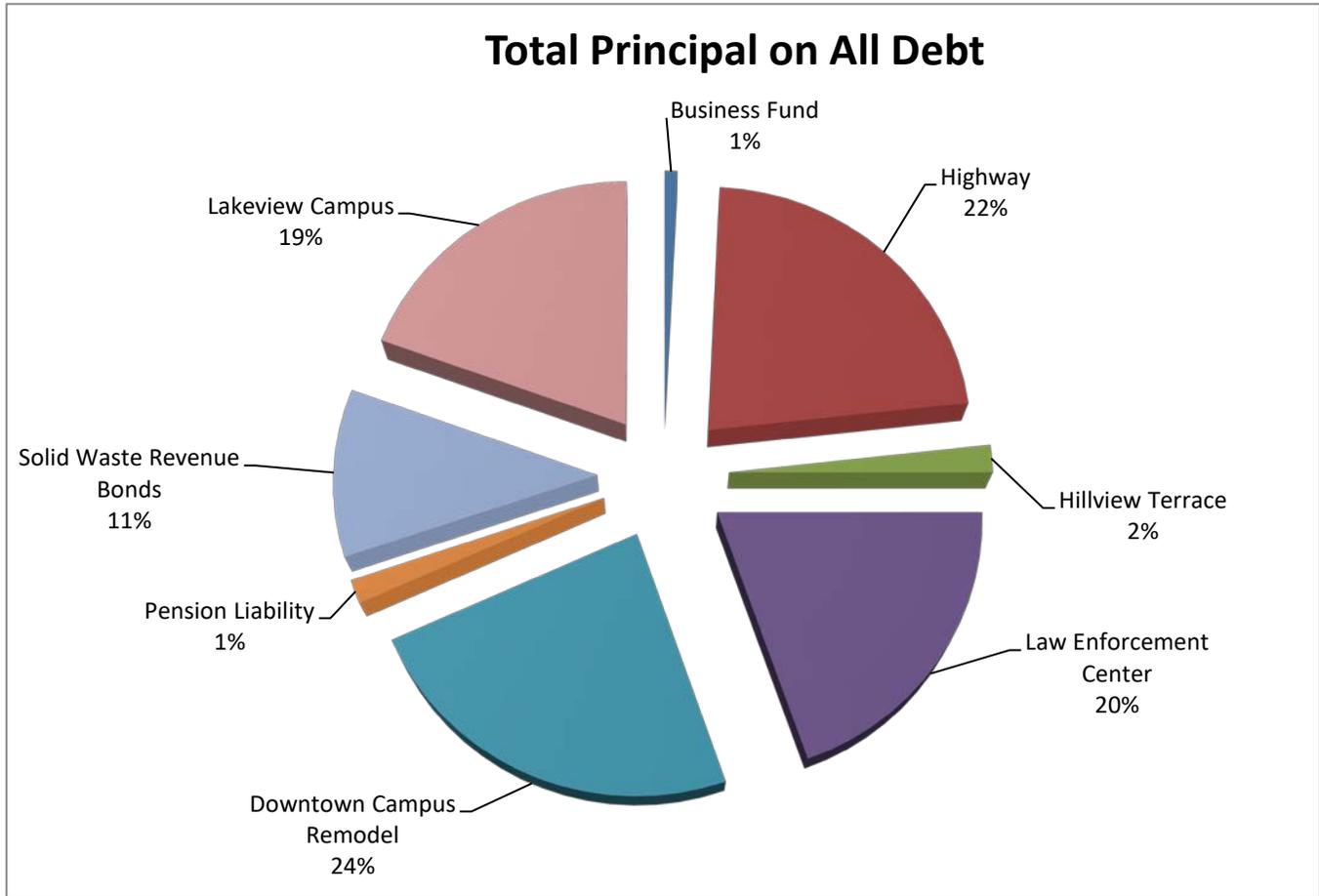
Principal Balances for Year End 2020				
	12/31/19 Balance	2020 Principal Payments	2020 New Debt	12/31/20 Balance
Governmental Funds Debt				
Law Enforcement Center				
2010D Refunding Bonds	\$ 2,085,000	\$ 205,000	\$ -	\$ 1,880,000
2016A GO Refunding Bonds (ref 2010 STFL)	3,825,000	385,000	-	3,440,000
2016A GO Refunding Bonds (ref 2009A)	<u>10,920,000</u>	<u>1,090,000</u>	<u>-</u>	<u>9,830,000</u>
Total Law Enforcement Center	16,830,000	1,680,000	-	15,150,000
Downtown Project Remodel				
2015A GO Bonds	9,270,000	410,000	-	8,860,000
2016A GO Bonds	<u>9,805,000</u>	<u>495,000</u>	<u>-</u>	<u>9,310,000</u>
Total Downtown Project Remodel	19,075,000	905,000	-	18,170,000
Pension Liability				
2010C GO Refunding Bonds	1,420,000	260,000	-	1,160,000
Business Fund				
2007A Corporate Purpose Bonds	60,000	60,000	-	-
2010C (Non TIF)	155,000	20,000	-	135,000
2014A GO Notes	<u>590,000</u>	<u>115,000</u>	<u>-</u>	<u>475,000</u>
Total Business Fund	805,000	195,000	-	610,000
Highway Debt (Paid through Debt Service)				
2013 A Bond	2,445,000	595,000	-	1,850,000
2014 A Bond	1,230,000	455,000	-	775,000
2015 A Bond	1,390,000	360,000	-	1,030,000
2016 A Bond	1,610,000	325,000	-	1,285,000
2017 B Bond	2,465,000	275,000	-	2,190,000
2018 A Notes	2,740,000	285,000	-	2,455,000
2019 A Notes	2,515,000	-	-	2,515,000
2020A Notes	<u>-</u>	<u>-</u>	<u>5,200,000</u>	<u>5,200,000</u>
Total Highway Debt	14,395,000	2,295,000	5,200,000	17,300,000
Total Governmental Funds Debt	<u>52,525,000</u>	<u>5,335,000</u>	<u>5,200,000</u>	<u>52,390,000</u>
Enterprise Funds Debt				
Solid Waste				
2015 STFL Revenue Loan	3,928,174	591,892	-	3,336,282
2016 STFL Revenue Loan	<u>5,656,524</u>	<u>721,171</u>	<u>-</u>	<u>4,935,353</u>
Total Solid Waste	9,584,698	1,313,063	-	8,271,635
Hillview Terrace				
2010A Build America Bonds	1,450,000	115,000	-	1,335,000
Lakeview Campus				
2017 A Bond	<u>15,575,000</u>	<u>580,000</u>	<u>-</u>	<u>14,995,000</u>
Total Enterprise Funds Debt	<u>26,609,698</u>	<u>2,008,063</u>	<u>-</u>	<u>24,601,635</u>
Grand Total County Debt	<u>\$ 79,134,698</u>	<u>\$ 7,343,063</u>	<u>\$ 5,200,000</u>	<u>\$ 76,991,635</u>

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

December 31, 2020

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, 2020

	<u>Primary Government</u>			Component Unit
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Cash and investments	\$ 60,391,334	\$ 20,878,013	\$ 81,269,347	\$ 1,293,266
Receivables (net of allowance for uncollectibles)	66,630,071	3,173,654	69,803,725	703,216
Internal balances	709,193	(709,193)	-	-
Inventories and prepayments	1,847,864	133,709	1,981,573	-
Other assets	518,509	252,444	770,953	-
Restricted cash and investments	2,573,764	9,769,126	12,342,890	17,602
Restricted net pension asset	8,422,093	1,918,748	10,340,841	810,722
Capital assets not being depreciated:				
Construction in progress	2,571,005	127,823	2,698,828	-
Land	3,646,015	943,173	4,589,188	-
Intangibles	3,369,336	-	3,369,336	-
Capital assets being depreciated:				
Land improvements	5,854,139	39,421,610	45,275,749	-
Buildings	89,755,254	28,704,093	118,459,347	-
Machinery and equipment	30,091,828	8,706,245	38,798,073	-
Infrastructure	126,377,674	-	126,377,674	-
Intangibles	6,191,386	370,695	6,562,081	-
Accumulated depreciation	(119,322,516)	(43,311,146)	(162,633,662)	-
Total Assets	<u>289,626,949</u>	<u>70,378,994</u>	<u>360,005,943</u>	<u>2,824,806</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pension	18,969,281	4,667,438	23,636,719	2,079,800
Xcel contract	-	1,473,150	1,473,150	-
Unamortized loss on debt refunding	-	150,358	150,358	-
Total Deferred Outflows of Resources	<u>18,969,281</u>	<u>6,290,946</u>	<u>25,260,227</u>	<u>2,079,800</u>
LIABILITIES				
Accounts payable and other current liabilities	9,163,924	2,063,906	11,227,830	845,936
Claims payable	2,030,491	507,772	2,538,263	-
Liabilities payable from restricted assets	661,218	19,308	680,526	17,602
Unearned revenue	344,946	37,010	381,956	150,090
Accrued interest	376,345	412,318	788,663	-
Long-Term Liabilities:				
Compensated absences - current	2,786,033	548,811	3,334,844	-
Compensated absences - noncurrent	5,868,084	-	5,868,084	-
Other post employment benefit liability-noncurrent	2,674,542	-	2,674,542	-
Bonds and notes payable - current	6,005,440	2,162,568	8,168,008	-
Bonds and notes payable - noncurrent	48,580,499	23,553,726	72,134,225	-
Landfill post-closure costs - current	28,056	13,031	41,087	-
Landfill post-closure costs - noncurrent	410,398	8,540,659	8,951,057	-
Total Liabilities	<u>78,929,976</u>	<u>37,859,109</u>	<u>116,789,085</u>	<u>1,013,628</u>
DEFERRED INFLOWS OF RESOURCES				
Subsequent year property tax levy	36,309,705	170,468	36,480,173	-
Pension	25,339,608	5,952,660	31,292,268	2,194,521
Post employment benefit	2,010,179	-	2,010,179	-
Total Deferred Inflows of Resources	<u>63,659,492</u>	<u>6,123,128</u>	<u>69,782,620</u>	<u>2,194,521</u>
NET POSITION				
Net investment in capital assets	95,361,921	12,574,071	107,935,992	-
Restricted for:				
Debt service	249,415	-	249,415	-
Elderly programs	331,353	-	331,353	-
Land records	275,511	-	275,511	-
Business fund	8,868,775	-	8,868,775	-
Human service programs	2,363,420	-	2,363,420	-
Environmental programs	104,037	-	104,037	-
Library programs	624,354	-	624,354	-
Urban transportation	190,836	-	190,836	-
Special jail assessments	53,690	-	53,690	-
Dog licenses	1,000	-	1,000	-
Pensions	8,422,093	1,918,748	10,340,841	810,722
Other purposes	42,429	-	42,429	-
Unrestricted	49,117,928	18,194,884	67,312,812	885,735
Total Net Position	<u>\$ 166,006,762</u>	<u>\$ 32,687,703</u>	<u>\$ 198,694,465</u>	<u>\$ 1,696,457</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, 2020

	<u>Program Revenues</u>			
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
PRIMARY GOVERNMENT				
GOVERNMENTAL ACTIVITIES				
General government	\$ 9,923,678	\$ 2,162,520	\$ 525,395	\$ -
Public safety	19,110,843	1,499,333	354,301	-
Public works	11,466,853	3,507,233	2,231,322	3,802,614
Health and human services	56,423,175	13,583,013	32,478,511	-
Culture, recreation and education	3,765,482	830,174	145,469	1,054,089
Conservation and development	5,828,675	1,693,921	3,102,560	-
Interest on long-term debt	1,532,860	-	-	-
Total governmental activities	<u>108,051,566</u>	<u>23,276,194</u>	<u>38,837,558</u>	<u>4,856,703</u>
BUSINESS TYPE ACTIVITIES				
Hillview Health Care Center	11,425,280	10,027,566	1,911,730	-
Lakeview Nursing Home Facility	1,071,756	1,302,978	-	-
Solid Waste	12,349,546	12,992,880	-	-
Apartments and assisted living facilities	5,372,383	6,038,009	147,426	-
Household hazardous waste disposal services	505,608	391,894	-	-
Total business type activities	<u>30,724,573</u>	<u>30,753,327</u>	<u>2,059,156</u>	<u>-</u>
TOTAL PRIMARY GOVERNMENT	<u>\$ 138,776,139</u>	<u>\$ 54,029,521</u>	<u>\$ 40,896,714</u>	<u>\$ 4,856,703</u>
COMPONENT UNIT				
Mississippi Valley Health Services	<u>\$ 8,188,095</u>	<u>\$ 7,565,682</u>	<u>\$ 1,046,991</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

CHANGE IN NET POSITION

NET POSITION, BEGINNING OF YEAR

NET POSITION, END OF YEAR

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

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

Year Ended December 31, 2020

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

Primary Government			
Governmental Activities	Business Type Activities	Total	Component Unit
\$ (7,235,763)	\$ -	\$ (7,235,763)	\$ -
(17,257,209)	-	(17,257,209)	-
(1,925,684)	-	(1,925,684)	-
(10,361,651)	-	(10,361,651)	-
(1,735,750)	-	(1,735,750)	-
(1,032,194)	-	(1,032,194)	-
(1,532,860)	-	(1,532,860)	-
<u>(41,081,111)</u>	<u>-</u>	<u>(41,081,111)</u>	<u>-</u>
-	514,016	514,016	-
-	231,222	231,222	-
-	643,334	643,334	-
-	813,052	813,052	-
-	(113,714)	(113,714)	-
<u>-</u>	<u>2,087,910</u>	<u>2,087,910</u>	<u>-</u>
<u>(41,081,111)</u>	<u>2,087,910</u>	<u>(38,993,201)</u>	<u>-</u>
-	-	-	424,578
35,624,535	167,278	35,791,813	-
13,312,448	-	13,312,448	-
49,021	-	49,021	-
4,614,647	-	4,614,647	-
1,503,974	324,302	1,828,276	528
50,152	12,282	62,434	-
<u>55,154,777</u>	<u>503,862</u>	<u>55,658,639</u>	<u>528</u>
14,073,666	2,591,772	16,665,438	425,106
<u>151,933,096</u>	<u>30,095,931</u>	<u>182,029,027</u>	<u>1,271,351</u>
<u>\$ 166,006,762</u>	<u>\$ 32,687,703</u>	<u>\$ 198,694,465</u>	<u>\$ 1,696,457</u>

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

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

December 31, 2020

	General Fund	Human Services Fund	Business Fund	Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Cash and investments	\$ 31,943,463	\$ 8,320,417	\$ 292,338	\$ 622,760	\$ 3,662,953	\$ 44,841,931
Restricted cash and investments	-	1,919,621	-	-	438,454	2,358,075
Receivables (net of allowance for uncollectibles)	16,735,099	23,677,475	9,156,761	6,785,192	5,463,982	61,818,509
Due from other funds	69,115	-	-	-	-	69,115
Advance to other funds	708,932	-	-	-	-	708,932
Inventories and prepayments	475,547	23,521	-	-	53,565	552,633
TOTAL ASSETS	\$ 49,932,156	\$ 33,941,034	\$ 9,449,099	\$ 7,407,952	\$ 9,618,954	\$ 110,349,195
LIABILITIES						
Accounts payable and other current liabilities	\$ 3,356,508	\$ 4,224,545	\$ 510,349	\$ -	\$ 316,295	\$ 8,407,697
Liabilities payable from restricted assets	-	661,218	-	-	-	661,218
Due to other funds	81,427	49,384	19,231	-	-	150,042
Advances from other funds	-	-	49,623	-	-	49,623
Unearned revenues	135,367	28,444	-	-	181,135	344,946
Total liabilities	3,573,302	4,963,591	579,203	-	497,430	9,613,526
DEFERRED INFLOWS OF RESOURCES						
Subsequent year property tax levy	8,968,586	12,719,532	-	6,785,192	4,267,241	32,740,551
Unavailable revenue-intergovernmental grants	94,358	2,288,308	-	-	-	2,382,666
Unavailable revenue-client services and taxpayers	684,134	75,755	-	-	-	759,889
Unavailable revenue-loan and vendor repayments	945,967	27,711	8,448,865	-	-	9,422,543
Total deferred inflows of resources	10,693,045	15,111,306	8,448,865	6,785,192	4,267,241	45,305,649
FUND BALANCES						
Nonspendable	3,166,383	23,521	-	-	53,565	3,243,469
Restricted	233,265	2,484,063	421,031	622,760	1,602,355	5,363,474
Committed	1,665,257	11,162,584	-	-	2,866,398	15,694,239
Assigned	6,292,288	195,969	-	-	331,965	6,820,222
Unassigned	24,308,616	-	-	-	-	24,308,616
Total fund balances	35,665,809	13,866,137	421,031	622,760	4,854,283	55,430,020
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 49,932,156	\$ 33,941,034	\$ 9,449,099	\$ 7,407,952	\$ 9,618,954	\$ 110,349,195

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, 2020

Total Fund Balances - Governmental Funds	\$	55,430,020
<p>Amounts reported for governmental activities in the Statement of Net Position are different because:</p>		
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds.		65,552,428
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds.		(52,390,000)
Bond premium is amortized over the life of the bonds, whereas it is recorded as income when received in the fund statements.		(2,195,939)
Interest is not accrued at the fund level, but rather is recognized as an expenditure when due.		(376,345)
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.		94,434,315
Loan funds have unavailable revenue in the fund statements.		8,448,865
Receivables that are not available to pay for current period expenditures, and therefore are recorded as deferred inflows in the fund statements.		4,116,233
Liability for post-closure costs for the old landfill are not recorded as a liability on the fund statements.		(438,454)
Compensated absences are not due and payable in the current period and therefore are not reported as liabilities in the funds.		(8,401,010)
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.		1,826,649
		1,826,649
Total Net Position - Governmental Activities	\$	166,006,762

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, 2020

	<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	\$ 21,740,337	\$ 13,511,107	\$ -	\$ 6,597,799	\$ 4,220,599	\$ 46,069,842
Intergovernmental revenues	10,412,779	26,757,325	2,491,205	-	2,959,755	42,621,064
Licenses and permits	325,326	-	-	-	724,757	1,050,083
Fines, forfeits and penalties	228,773	-	-	-	82,014	310,787
Public charges for services	3,048,048	10,661,567	-	-	390,921	14,100,536
Intergovernmental charges for services	3,201,883	2,290,534	-	-	4,158	5,496,575
Miscellaneous revenues	1,299,905	234,358	774,843	-	243,945	2,553,051
Total revenues	<u>40,257,051</u>	<u>53,454,891</u>	<u>3,266,048</u>	<u>6,597,799</u>	<u>8,626,149</u>	<u>112,201,938</u>
EXPENDITURES						
Current:						
General government	11,949,059	-	-	-	-	11,949,059
Public safety	15,595,232	1,631,877	-	-	113,230	17,340,339
Public works	-	-	-	-	32,498	32,498
Health and human services	4,203,424	46,759,171	-	-	4,878,734	55,841,329
Culture, recreation and education	1,264,930	-	-	-	2,090,873	3,355,803
Conservation and development	2,640,349	-	4,141,865	-	264,769	7,046,983
Miscellaneous	67,204	-	-	-	-	67,204
Debt service:						
Principal	-	-	195,000	5,140,000	-	5,335,000
Interest and other charges	-	-	22,240	1,507,872	-	1,530,112
Debt issue costs	72,705	-	-	-	-	72,705
Capital outlay	2,939,982	13,600	-	-	54,941	3,008,523
Total expenditures	<u>38,732,885</u>	<u>48,404,648</u>	<u>4,359,105</u>	<u>6,647,872</u>	<u>7,435,045</u>	<u>105,579,555</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,524,166</u>	<u>5,050,243</u>	<u>(1,093,057)</u>	<u>(50,073)</u>	<u>1,191,104</u>	<u>6,622,383</u>
OTHER FINANCING SOURCES (USES)						
Long-term debt issued	5,200,000	-	-	-	-	5,200,000
Sale of capital assets	19,006	-	-	-	-	19,006
Bond premium	-	-	-	218,406	-	218,406
Transfers in	40,000	-	817,381	-	48,102	905,483
Transfers out	(5,983,098)	(9,680)	-	-	-	(5,992,778)
Total other financing sources (uses)	<u>(724,092)</u>	<u>(9,680)</u>	<u>817,381</u>	<u>218,406</u>	<u>48,102</u>	<u>350,117</u>
Net change in fund balances	800,074	5,040,563	(275,676)	168,333	1,239,206	6,972,500
FUND BALANCES, BEGINNING	<u>34,865,735</u>	<u>8,825,574</u>	<u>696,707</u>	<u>454,427</u>	<u>3,615,077</u>	<u>48,457,520</u>
FUND BALANCES, ENDING	<u>\$ 35,665,809</u>	<u>\$ 13,866,137</u>	<u>\$ 421,031</u>	<u>\$ 622,760</u>	<u>\$ 4,854,283</u>	<u>\$ 55,430,020</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, 2020

Net changes in fund balances - total governmental funds	\$	6,972,500
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		3,533,780
Capital outlay expenditure		(3,008,523)
Capital outlay amount not capitalized		(49,658)
Current expenditures capitalized		<u>180,278</u>
		(655,877)
Gain on sale of property is recorded in the statement of activities, while on the governmental fund the gross sales price is reported. The total of the sale prices (\$94,175) of capital assets and the gain on sale (\$81,721) is the net book value of capital assets removed.		
		25,618
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long term liabilities in the statement of net position.		
		5,335,000
The issuance of long term debt is an other financing source in the governmental funds, but the issuance increases long term liabilities in the statement of net position.		
		(5,200,000)
Bond premium is amortized over the life of the bonds, whereas it is recorded as income when received in the fund statements.		
		61,841
Interest is not accrued at the fund level.		
		(2,748)
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.		
		8,128,070
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.		
		958,981
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the fund statements.		
		97,902
Long-term closure costs for the old landfill are not recorded as an expense in the fund statements.		
		26,118
Compensated absences do not require the use of current financial resources and therefore are not reported as an expenditures in the governmental funds.		
		(1,209,771)
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.		
		<u>(463,968)</u>
Change in Net Position of Governmental Activities	\$	<u><u>14,073,666</u></u>

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, 2020

	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	\$ 4,226,561	\$ 5,401,323	\$ 2,068,092	\$ 4,717,167	\$ 16,413,143	\$ 20,014,273
Restricted cash and cash equivalents	10,261	-	-	9,047	19,308	-
Restricted investments	-	-	-	-	-	264,324
Receivables (net of allowance for uncollectibles)	825,181	874,907	795,425	589,892	3,085,405	4,864,794
Due from other funds	-	-	-	-	-	229,252
Inventories and prepayments	83,391	45,401	-	4,917	133,709	1,295,231
Total current assets	<u>5,145,394</u>	<u>6,321,631</u>	<u>2,863,517</u>	<u>5,321,023</u>	<u>19,651,565</u>	<u>26,667,874</u>
Noncurrent assets						
Restricted investments	-	9,701,183	-	-	9,701,183	-
Receivables (net of allowance for uncollectibles)	-	35,017	-	-	35,017	-
Other assets	-	-	-	-	-	85,917
Investment in WMMIC	-	-	-	-	-	685,036
Restricted net pension asset	1,332,564	110,415	-	475,769	1,918,748	715,970
Capital Assets:						
Land	19,562	920,064	3,203	344	943,173	445,024
Land improvements	260,374	38,949,980	27,389	183,867	39,421,610	1,249,897
Buildings	3,812,655	1,715,103	16,531,092	6,645,243	28,704,093	5,199,849
Machinery and equipment	5,504,337	655,100	1,470,279	1,076,529	8,706,245	17,724,606
Infrastructure	-	-	-	-	-	125,366,880
Intangibles	251,208	19,086	100,401	-	370,695	3,577,837
Construction in progress	34,886	92,937	-	-	127,823	2,400,650
Less accumulated depreciation	(8,654,874)	(28,107,305)	(2,721,333)	(3,827,634)	(43,311,146)	(72,983,050)
Total capital assets - net	<u>1,228,148</u>	<u>14,244,965</u>	<u>15,411,031</u>	<u>4,078,349</u>	<u>34,962,493</u>	<u>82,981,693</u>
Total noncurrent assets	<u>2,560,712</u>	<u>24,091,580</u>	<u>15,411,031</u>	<u>4,554,118</u>	<u>46,617,441</u>	<u>84,468,616</u>
Total Assets	<u>7,706,106</u>	<u>30,413,211</u>	<u>18,274,548</u>	<u>9,875,141</u>	<u>66,269,006</u>	<u>111,136,490</u>
DEFERRED OUTFLOWS OF RESOURCES						
Pension	3,467,974	253,233	-	946,231	4,667,438	1,543,869
Xcel contract	-	1,473,150	-	-	1,473,150	-
Unamortized loss on debt refunding	-	150,358	-	-	150,358	-
Total Deferred Outflows of Resources	<u>3,467,974</u>	<u>1,876,741</u>	<u>-</u>	<u>946,231</u>	<u>6,290,946</u>	<u>1,543,869</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, 2020

	Business-type Activities- Enterprise Funds				Total	Governmental Activities
	Hillview Health Care Center	Solid Waste	Lakeview Nursing Home Facility	Nonmajor Enterprise Funds		Internal Service Funds
LIABILITIES						
Current liabilities						
Accounts payable and other current liabilities	\$ 292,801	\$ 1,576,888	\$ 8,411	\$ 177,422	\$ 2,055,522	\$ 764,611
Claims payable	-	-	-	-	-	2,538,263
Other liabilities payable from restricted assets	10,261	-	-	9,047	19,308	-
Due to other funds	67,459	-	-	67,356	134,815	13,510
Unearned revenues	-	35,850	-	1,160	37,010	-
Accrued interest	-	252,167	142,772	17,379	412,318	-
Current portion of bonds and notes payable	-	1,364,795	678,988	118,785	2,162,568	-
Compensated absences	404,731	38,770	-	105,310	548,811	253,107
Current portion of landfill closure cost liability	-	13,031	-	-	13,031	-
Total current liabilities	<u>775,252</u>	<u>3,281,501</u>	<u>830,171</u>	<u>496,459</u>	<u>5,383,383</u>	<u>3,569,491</u>
Noncurrent liabilities						
Advances from other funds	-	-	-	659,309	659,309	-
Bonds and notes payable	-	6,906,840	15,442,822	1,204,064	23,553,726	-
Other post employment benefit liability	-	-	-	-	-	2,674,542
Landfill closure cost liability	-	8,540,659	-	-	8,540,659	-
Total noncurrent liabilities	<u>-</u>	<u>15,447,499</u>	<u>15,442,822</u>	<u>1,863,373</u>	<u>32,753,694</u>	<u>2,674,542</u>
Total Liabilities	<u>775,252</u>	<u>18,729,000</u>	<u>16,272,993</u>	<u>2,359,832</u>	<u>38,137,077</u>	<u>6,244,033</u>
DEFERRED INFLOWS OF RESOURCES						
Subsequent year property tax levy	-	-	-	170,468	170,468	3,569,154
Pension	4,204,780	371,077	-	1,376,803	5,952,660	2,034,722
Post employment benefits	-	-	-	-	-	2,010,179
Total Deferred Inflows of Resources	<u>4,204,780</u>	<u>371,077</u>	<u>-</u>	<u>1,547,271</u>	<u>6,123,128</u>	<u>7,614,055</u>
NET POSITION						
Net investment in capital assets	1,228,148	9,309,613	(719,190)	2,755,500	12,574,071	82,625,432
Restricted for:						
Pensions	1,332,564	110,415	-	475,769	1,918,748	715,970
Unrestricted	3,633,336	3,769,847	2,720,745	3,683,000	13,806,928	15,480,869
Total Net Position	<u>\$ 6,194,048</u>	<u>\$ 13,189,875</u>	<u>\$ 2,001,555</u>	<u>\$ 6,914,269</u>	<u>28,299,747</u>	<u>\$ 98,822,271</u>
Adjustment to report the cumulative internal balance for the net effect of the activity between the internal service funds and the enterprise funds over time					<u>4,387,956</u>	
NET POSITION OF BUSINESS - TYPE ACTIVITIES					<u>\$ 32,687,703</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, 2020

	Business-type Activities- Enterprise Funds				Governmental Activities	
	Hillview Health Care Center	Solid Waste	Lakeview Nursing Home Facility	Nonmajor Enterprise Funds	Total	Internal Service Funds
OPERATING REVENUES						
Public charges for services	\$ 8,481,367	\$ 12,912,033	\$ -	\$ 6,122,851	\$ 27,516,251	\$ 5,289,074
Intergovernmental grants and fees	1,328,128	27,400	818,275	297,654	2,471,457	-
Interdepartmental revenues	199,912	-	484,617	-	684,529	14,535,694
Miscellaneous revenues	18,159	53,447	86	9,398	81,090	94,190
Total operating revenues	<u>10,027,566</u>	<u>12,992,880</u>	<u>1,302,978</u>	<u>6,429,903</u>	<u>30,753,327</u>	<u>19,918,958</u>
OPERATING EXPENSES						
Personnel services	8,711,092	744,508	-	3,852,065	13,307,665	-
Contractual services	542,261	6,798,449	-	282,045	7,622,755	-
Construction and maintenance	-	-	-	-	-	6,847,768
General and administrative services	624,250	321,931	-	802,073	1,748,254	3,005,657
Post employment benefit	-	-	-	-	-	239,371
Claims	-	-	-	-	-	12,122,372
Materials and supplies	941,402	5,878	-	428,406	1,375,686	-
Utilities	168,489	86,876	-	172,443	427,808	-
Depreciation/amortization	283,239	1,130,217	557,974	230,857	2,202,287	3,946,514
Other services and charges	404,890	2,913,380	-	110,811	3,429,081	-
Total operating expenses	<u>11,675,623</u>	<u>12,001,239</u>	<u>557,974</u>	<u>5,878,700</u>	<u>30,113,536</u>	<u>26,161,682</u>
Operating income (loss)	<u>(1,648,057)</u>	<u>991,641</u>	<u>745,004</u>	<u>551,203</u>	<u>639,791</u>	<u>(6,242,724)</u>
NONOPERATING REVENUES (EXPENSES)						
Property taxes	-	-	-	167,278	167,278	3,569,154
Intergovernmental revenues	1,911,730	-	-	122,870	2,034,600	2,231,322
Investment earnings	724	310,513	-	10	311,247	71,503
Interest expense	-	(375,689)	(578,338)	(100,564)	(1,054,591)	-
Finance charges	-	-	(1,000)	(700)	(1,700)	-
Amortization of debt (discount) or premium	-	-	68,988	(1,215)	67,773	-
Rebates	-	-	-	24,556	24,556	-
Gain (loss) on disposal of property and equipment	2,906	9,376	(3,432)	(2,904)	5,946	5,778
Total nonoperating revenues (expenses)	<u>1,915,360</u>	<u>(55,800)</u>	<u>(513,782)</u>	<u>209,331</u>	<u>1,555,109</u>	<u>5,877,757</u>
Income (loss) before transfers and contributions	<u>267,303</u>	<u>935,841</u>	<u>231,222</u>	<u>760,534</u>	<u>2,194,900</u>	<u>(364,967)</u>
Transfers in	-	-	-	-	-	5,127,295
Transfers out	-	-	-	-	-	(40,000)
Capital contributions	-	-	-	-	-	3,802,614
CHANGE IN NET POSITION	<u>267,303</u>	<u>935,841</u>	<u>231,222</u>	<u>760,534</u>	<u>2,194,900</u>	<u>8,524,942</u>
NET POSITION, BEGINNING	<u>5,926,745</u>	<u>12,254,034</u>	<u>1,770,333</u>	<u>6,153,735</u>		<u>90,297,329</u>
NET POSITION, ENDING	<u>\$ 6,194,048</u>	<u>\$ 13,189,875</u>	<u>\$ 2,001,555</u>	<u>\$ 6,914,269</u>		<u>\$ 98,822,271</u>
Adjustment for the net effect of the current year activity between internal service funds and enterprise funds					<u>396,872</u>	
CHANGE IN NET POSITION OF BUSINESS -TYPE ACTIVITIES					<u>\$ 2,591,772</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, 2020

	Business-type Activities- Enterprise Funds				Total	Governmental Activities
	Hillview Health Care Center	Solid Waste	Lakeview Nursing Home Facility	Nonmajor Enterprise Funds		Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts from customers and users	\$ 10,009,420	\$ 12,898,146	\$ 818,361	\$ 6,125,898	\$ 29,851,825	\$ 5,914,615
Receipts from interfund services provided	199,912	-	484,617	-	684,529	14,515,148
Receipts from cash contributions	9,622	-	-	237	9,859	-
Receipts from intergovernmental grants and fees	-	27,400	-	248,555	275,955	-
Other operating cash receipts	8,537	53,447	-	-	61,984	104,536
Payments to suppliers and providers	(2,228,965)	(9,181,424)	-	(1,396,253)	(12,806,642)	(16,148,381)
Payments to employees for salaries and benefits	(8,733,672)	(728,782)	-	(3,801,933)	(13,264,387)	(5,027,474)
Payments for interfund services used	(443,387)	(269,684)	-	(414,835)	(1,127,906)	(378,926)
Net cash provided by (used for) operating activities	(1,178,533)	2,799,103	1,302,978	761,669	3,685,217	(1,020,482)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES						
Transfers to other funds	-	-	-	-	-	(40,000)
Principal paid on long-term debt	-	(591,892)	-	-	(591,892)	-
Interest paid	-	(157,557)	-	-	(157,557)	-
Federal and state aids received	1,911,730	-	-	122,870	2,034,600	2,231,322
Receipts from property taxes	-	-	-	167,278	167,278	3,569,154
Net cash provided by (used for) non-capital financing activities	1,911,730	(749,449)	-	290,148	1,452,429	5,760,476
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Acquisition and construction of capital assets	(19,633)	(49,387)	(111,127)	(44,884)	(225,031)	(11,213,807)
Transfers from other funds	-	-	-	-	-	5,127,295
Proceeds from sales of capital assets	5,725	9,376	5,994	-	21,095	123,377
Proceeds from capital contributions	-	-	-	-	-	3,802,614
Rebates	-	-	-	24,556	24,556	-
Payment on advance from other funds	-	-	-	(47,962)	(47,962)	-
Payments for finance charges	-	-	(1,000)	(700)	(1,700)	-
Principal paid on long-term debt	-	(721,171)	(580,000)	(115,000)	(1,416,171)	-
Interest paid	-	(212,701)	(585,588)	(101,743)	(900,032)	-
Net cash used for capital and related financing activities	(13,908)	(973,883)	(1,271,721)	(285,733)	(2,545,245)	(2,160,521)
CASH FLOWS FROM INVESTING ACTIVITIES						
Interest on investments	724	313,555	-	10	314,289	71,503
Redemption of investments	-	(313,555)	-	-	(313,555)	-
Net cash provided by investing activities	724	-	-	10	734	71,503
NET INCREASE IN CASH AND CASH EQUIVALENTS	720,013	1,075,771	31,257	766,094	2,593,135	2,650,976
CASH AND CASH EQUIVALENTS, BEGINNING	3,516,809	4,325,552	2,036,835	3,960,120	13,839,316	17,363,297
CASH AND CASH EQUIVALENTS, ENDING	\$ 4,236,822	\$ 5,401,323	\$ 2,068,092	\$ 4,726,214	\$ 16,432,451	\$ 20,014,273

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, 2020

	Business-type Activities- Enterprise Funds				Governmental Activities	
	Hillview Health Care Center	Solid Waste	Lakeview Nursing Home Facility	Nonmajor Enterprise Funds	Total	Internal Service Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES						
Operating income (loss)	\$ (1,648,057)	\$ 991,641	\$ 745,004	\$ 551,203	\$ 639,791	\$ (6,242,724)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:						
Depreciation expense	283,239	1,130,217	557,974	230,857	2,202,287	3,946,514
Amortization	-	535,691	-	-	535,691	-
(Increase) Decrease receivables	198,197	(8,337)	-	(55,493)	134,367	677,489
(Increase) Decrease due from other funds	-	-	-	-	-	(26,147)
(Increase) Decrease inventories and prepayments	6,288	23,683	-	83	30,054	84,015
(Increase) Decrease other assets	-	-	-	-	-	(57,889)
(Increase) Decrease retention deposit	-	-	-	-	-	34,120
(Increase) Decrease pension related amounts	(49,477)	26,017	-	27,699	4,239	60,018
Increase (Decrease) accounts payable and other current liabilities	(34,430)	(104,516)	-	4,211	(134,735)	(92,954)
Increase (Decrease) claims payable	-	-	-	-	-	259,480
Increase (Decrease) due to other funds	65,143	-	-	(5,991)	59,152	243
Increase (Decrease) unearned revenue	-	(5,550)	-	755	(4,795)	-
Increase (Decrease) compensated absences	564	6,041	-	8,345	14,950	23,556
Increase (Decrease) other post employment benefit related amounts	-	-	-	-	-	313,797
Increase (Decrease) landfill closure cost liability	-	204,216	-	-	204,216	-
Total adjustments	469,524	1,807,462	557,974	210,466	3,045,426	5,222,242
Net cash provided by (used for) operating activities	\$ (1,178,533)	\$ 2,799,103	\$ 1,302,978	\$ 761,669	\$ 3,685,217	\$ (1,020,482)

NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:

Lakeview Nursing Home Facility fund also acquired capital assets during 2020 through accounts payable. \$8,411 of capital asset purchases remained in the outstanding accounts payable balance at year-end.
County Highway acquired capital assets during 2020 through accounts payable. \$356,261 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, 2020	\$ 3,508,276	\$ 4,325,552	\$ 1,940,050	\$ 3,951,158	\$ 13,725,036	\$ 17,363,297
Restricted, January 1, 2020	8,533	-	96,785	8,962	114,280	-
Total	3,516,809	4,325,552	2,036,835	3,960,120	13,839,316	17,363,297
Net increase in cash and cash equivalents	720,013	1,075,771	31,257	766,094	2,593,135	2,650,976
Total	<u>\$ 4,236,822</u>	<u>\$ 5,401,323</u>	<u>\$ 2,068,092</u>	<u>\$ 4,726,214</u>	<u>\$ 16,432,451</u>	<u>\$ 20,014,273</u>
Unrestricted, December 31, 2020	\$ 4,226,561	\$ 5,401,323	\$ 2,068,092	\$ 4,717,167	\$ 16,413,143	\$ 20,014,273
Restricted, December 31, 2020	10,261	-	-	9,047	19,308	-
Total	<u>\$ 4,236,822</u>	<u>\$ 5,401,323</u>	<u>\$ 2,068,092</u>	<u>\$ 4,726,214</u>	<u>\$ 16,432,451</u>	<u>\$ 20,014,273</u>

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

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

DECEMBER 31, 2020

	Custodial Funds
ASSETS	
Cash and cash equivalents	\$ 909,545
Receivables	9,339
Inventories and prepayments	4,848
Total Assets	923,732
 LIABILITIES	
Accounts payable and other current liabilities	830,120
Total Liabilities	830,120
 NET POSITION	
Restricted for other governments or organizations	93,612
Total Net Position	\$ 93,612

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

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

YEAR ENDED DECEMBER 31, 2020

	Custodial Funds
ADDITIONS	
Federal and State aid	\$ 100,203
Intergovernmental revenue	85,244
Fine and forfeiture collections	3,359,904
Property tax collections	49,787,075
Contributions:	
Inmate funds	209,830
Interest	1,075
Total Additions	53,543,331
DEDUCTIONS	
Salary and fringe payments to employees	83,464
Payments of funds to other governments	20,640
Purchase of materials and supplies	57,985
Administrative expenses	13,937
Remittance of fines and forfeitures	3,360,979
Property tax payments	49,787,075
Distribution of inmate funds	209,830
Total Deductions	53,533,910
CHANGE IN FIDUCIARY NET POSITION	9,421
NET POSITION, BEGINNING OF YEAR	84,191
NET POSITION, END OF YEAR	\$ 93,612

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

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NOTES TO BASIC FINANCIAL STATEMENTS



LA CROSSE COUNTY
Exceptional services. Extraordinary place.

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

December 31, 2020

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, 2020

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, the development of the Lakeview Business Park, and the operations of the SMRT transportation program. Revenues are received through state and federal grants, contributions, and principal and interest repayments on loans.

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

Major Enterprise Funds

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

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

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

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

December 31, 2020

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, 2020

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 custodian to other departments or custodians of the County, or to other governmental units, on a cost-reimbursement basis.

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

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

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

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

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

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

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

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

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

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

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

December 31, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

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

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

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

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

Proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as described for the government-wide financial statements.

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

All Financial Statements

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

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

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

December 31, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, the County's share of the LGIP's assets is reported at fair value substantially equal to the carrying value.

2. Receivables

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

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

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

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

3. Inventories and Prepayments

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

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

4. Restricted Assets

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

Restricted assets consist of cash and investments held in trust for the residents of Hillview Health Care Center, Neshonoc Manor, Regent Manor, Maplewood CBRF, Ravenwood Nursing Home, Monarch Manor, the self funded liability retention account (WMMIC), and Lakeview Nursing Home Facility Fund bond premium used for debt service. Also included in restricted assets are the deposits required by the Wisconsin Department of Natural Resources for the County's landfill closure and post-closure care costs, and the net pension asset required by GASB 68. The Human Services Fund has restricted assets that consist of cash held in trust for foster care clients, elderly transportation program and for the Western Region for Economic Assistance (WREA) Income Maintenance Consortium.

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

December 31, 2020

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. 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, 2020

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, net pension liabilities and other post-employment benefit liabilities. Bond premiums and discounts are deferred and amortized over the life of the bond within the government-wide and proprietary fund statements.

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

10. Claims and Judgments

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

11. Deferred Inflows of Resources

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

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

December 31, 2020

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 and fiduciary fund net position is classified the same as in the government-wide statements, even though, as previously stated, the latter is excluded from those statements.

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

13. Other Post-Employment Benefits (OPEB)

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

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

December 31, 2020

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, 2020

NOTE 3 – CASH AND INVESTMENTS

Overview

The County maintains separate and distinct accounts for the following activities: The Health Self-Insurance Fund; Clerk of Court fines, forfeitures, support and alimony and trust accounts; Patient and Client Trust accounts at the Hillview Health Center and Human Services; CDBG block grants; Landfill closure cost reserves; Sheriff and ASCS State aids; and various small restitution accounts. All other bank cash and investments are shared (pooled) among various funds. The following is a schedule of cash and investments as of December 31.

Investment Type	Carrying Value	Statement Balances	Associated Risks
Deposits	\$ 5,314,268	\$ 6,502,739	Custodial credit risk
U.S. Treasury Notes	1,115,926	1,115,926	Interest rate risk, custodial credit risk
U.S. Agency Securities - implicitly guaranteed	30,817,042	30,817,042	Interest rate risk, credit risk, custodial credit risk, concentration of credit risk
U.S. Agency Securities - explicitly guaranteed	1,042,950	1,042,950	Interest rate risk, custodial credit risk
U.S. Small Business Administration Mortgages	3,622,276	3,622,276	Interest rate risk, credit risk, custodial credit risk, concentration of credit risk
Corporate Issues	6,360,558	6,360,558	Interest rate risk, credit risk, custodial credit risk, concentration of credit risk
State of Wisconsin Local Government Investment Pool	30,874,026	30,874,026	Credit risk
Mutual Funds - other than bond funds	16,601,394	16,601,394	N/A
Cash on Hand	78,533	-	N/A
Petty Cash	5,677	-	N/A
Total Deposits and Investments	<u>\$ 95,832,650</u>	<u>\$ 96,936,911</u>	

Reconciliation to the Financial Statements

Per statement of net position	
Cash and investments-primary government	\$ 81,269,347
Cash and investments-component unit	1,293,266
Restricted cash and investments-primary government	12,342,890
Restricted cash and investments-component unit	17,602
Per statement of fiduciary net position	
Cash and cash equivalents-custodial funds	909,545
Total cash and investments	<u>\$ 95,832,650</u>

La Crosse County has implemented GASB standards which establish disclosure requirements related to deposit risks: custodial credit risk and disclosure requirements for investment risk: interest rate risk, 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, 2020

NOTE 3 – CASH AND INVESTMENTS (CONTINUED)

As of December 31, 2020, \$5,785,662 of the County's total bank balances was uninsured and collateral held by the pledging financial institution's trust department.

Investments

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

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

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

1. U.S. Treasury Obligations and Government Agency Securities: Obligations of the United States of America, its agencies and investments, provided that the payment of the principal and interest is fully guaranteed by the issuer.
2. Certificate of Deposit: Certificates of deposit and other evidences of deposit from the credit unions, banks, savings banks, trust companies or savings and loan associations which are authorized to transact business in the state, which time deposits mature in not more than three years. Any Certificate of Deposit invested over the FDIC and State Deposit Guarantee Fund insured amounts are to be fully collateralized.
3. General Obligation Bonds or Securities: General Obligation bonds or securities of any county, city, drainage district, technical college district, village, town or school district of the state, if bond or security is rated in one of the two highest rating categories by Standard & Poor's Corporation, Moody's Investors Service, Inc., or other similar nationally recognized rating agency.
4. State of Wisconsin Local Government Investment Pool: Serves as a valuable complementary investment program if it has been designated as a public depository by the local governing body. The Wisconsin Local Government Pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Statutes Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds on one day's notice. At December 31, 2020 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, 2020

NOTE 3 – CASH AND INVESTMENTS (CONTINUED)

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

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

Investment Type	December 31, 2020			
	Level 1	Level 2	Level 3	Total
U.S. Treasury Notes	\$ 1,115,926	\$ -	\$ -	\$ 1,115,926
U.S. Agency Securities	4,575,265	27,284,727	-	31,859,992
U.S. Small Business Administration Mortgages	-	3,622,276	-	3,622,276
Corporate Issues	5,787,798	572,760	-	6,360,558
Mutual Funds - other than bond funds	15,696,465	904,929	-	16,601,394
Total Investments at Fair Value	\$ 27,175,454	\$ 32,384,692	\$ -	\$ 59,560,146

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

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

A. Interest Rate Risk

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

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

December 31, 2020

NOTE 3 – CASH AND INVESTMENTS (CONTINUED)

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

Investment Type	Fair Value	Investment Maturities (In Years)			
		Less Than 1 Year	1 to 5 Years	6 to 10 Years	More Than 10 Years
U.S. Treasury Notes	\$ 1,115,926	\$ 531,904	\$ 584,022	\$ -	\$ -
U.S. Agency Securities	31,859,992	2,203,277	9,384,540	555,297	19,716,878
U.S. Small Business Administration Mortgages	3,622,276		1,059,446	-	2,562,830
Corporate Issues	6,360,558	367,012	5,693,717	299,829	-
Total Investments at Fair Value	\$ 42,958,752	\$ 3,102,193	\$ 16,721,725	\$ 855,126	\$ 22,279,708

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

B. Credit Risk

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

Investment Type	Fair Value	Standard & Poor's Rating
U.S. Agency Securities	\$ 9,329,108	AA+
U.S. Agency Securities	22,530,885	N/A
U.S. Small Business Administration Mortgages	3,622,276	N/A
Corporate Issues	638,832	AAA
Corporate Issues	627,282	AA+
Corporate Issues	1,297,128	AA
Corporate Issues	2,264,085	AA-
Corporate Issues	1,533,231	N/A
State of Wisconsin Local Government Investment Pool	30,874,026	Not Rated

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

December 31, 2020

NOTE 3 – CASH AND INVESTMENTS (CONTINUED)

C. Custodial Credit Risk

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

1. U.S. Agency securities totaling \$22,468,325, U.S. Small Business Administration Mortgages totaling \$3,622,276 and corporate issues totaling \$5,787,798 are held by Dana Investment Advisors at the fund for the benefit of La Crosse County.
2. U.S. Treasuries Securities totaling \$1,115,926, U.S. Agency securities totaling \$8,348,716 and corporate issues totaling \$572,760 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, 2020

NOTE 4 – RECEIVABLES

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

Fund	Tax Certificates	Current Year Levy	Accounts	Inter- Governmental	Notes	Allowance for Uncollectible	Total
General Fund	\$ 2,001,904	\$ 8,968,586	\$ 1,232,858	\$ 3,675,712	\$ 945,967	\$ (89,928)	\$ 16,735,099
Human Services Fund	-	12,719,532	3,909,967	7,047,976	-	-	23,677,475
Business Fund	-	-	20,168	687,728	8,448,865	-	9,156,761
Debt Service Fund	-	6,785,192	-	-	-	-	6,785,192
Hillview Health Care Center Fund	-	-	852,090	-	-	(26,909)	825,181
Solid Waste Fund	-	-	895,818	14,106	-	-	909,924
Lakeview Nursing Home Facility Fund	-	-	-	795,425	-	-	795,425
Nonmajor Governmental Funds	-	4,267,241	81,613	1,115,128	-	-	5,463,982
Nonmajor Enterprise Funds	-	170,468	361,660	57,764	-	-	589,892
Internal Service Funds	-	3,569,154	308,344	987,296	-	-	4,864,794
Receivables (net of allowance for uncollectible) Statement of Net Position	2,001,904	36,480,173	7,662,518	14,381,135	9,394,832	(116,837)	69,803,725
Custodial Funds	-	-	-	9,339	-	-	9,339
Total Receivables	\$ 2,001,904	\$ 36,480,173	\$ 7,662,518	\$ 14,390,474	\$ 9,394,832	\$ (116,837)	\$ 69,813,064

The receivables not expected to be collected within one year include the Business Fund mortgage notes of \$6,941,577. Of the \$717,095 due from the Village of West Salem TIF district and the \$945,967 due from the City of La Crosse TIF district, \$325,000 is expected to be collected within one year. Within the Human Service Fund there is recorded \$2,364,063 in amounts due from clients and the state. Finally, the Solid Waste Fund has \$52,022 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 \$36,480,173 will be recognized during 2021.

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

Simple interest and penalty of 1.5% per month 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 \$15,000 allowance for losses on delinquent taxes has been provided.

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

December 31, 2020

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>2020 Additions</u>	<u>2020 Collections</u>	<u>Balance December 31</u>
2020	\$ -	\$ 2,283,415	\$ 1,486,952	\$ 796,463
2019	898,582	-	473,051	425,531
2018	484,776	-	193,068	291,708
2017	310,892	-	96,180	214,712
2016	162,747	-	63,441	99,306
2015	117,363	-	41,115	76,248
2014	129,624	-	90,293	39,331
2013	47,873	-	19,832	28,041
2012	56,136	-	37,080	19,056
2011	39,391	-	27,883	11,508
2010	12,129	-	12,129	-
	<u>\$ 2,259,513</u>	<u>\$ 2,283,415</u>	<u>\$ 2,541,024</u>	<u>\$ 2,001,904</u>
				(15,000)
				<u>\$ 1,986,904</u>

Less allowance for uncollectible

Net delinquent taxes receivable

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

	<u>General Fund</u>	<u>Business Fund</u>	<u>Total</u>
Village of West Salem TIF	\$ -	\$ 717,095	\$ 717,095
City of La Crosse TIF	945,967	-	945,967
CDBG Housing mortgages	-	6,941,577	6,941,577
Various revolving loan fund notes	-	790,193	790,193
Net Notes Receivable	<u>\$ 945,967</u>	<u>\$ 8,448,865</u>	<u>\$ 9,394,832</u>

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

December 31, 2020

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	\$ 1,738,974	\$ 601,214
Net pension asset	8,422,093	-
Elderly transportation funds	144,983	24,340
Foster care client funds held in trust	35,664	35,664
Landfill closure and post-closure care costs	438,454	-
Retention deposit in WMMIC	215,689	-
Total Governmental Activities	<u>\$ 10,995,857</u>	<u>\$ 661,218</u>

Business-type Activities	Restricted Assets	Liabilities Payable from Restricted Assets
Hillview Health Care Center resident funds held in trust	\$ 10,261	\$ 10,261
Landfill closure and post-closure care costs	9,701,183	-
Net pension asset	1,918,748	-
Neshonoc Manor resident funds held in trust	1,392	1,392
Regent Manor resident funds held in trust	2,075	2,075
Maplewood CBRF resident funds held in trust	360	360
Ravenwood Nursing Home resident funds held in trust	1,860	1,860
Monarch Manor resident funds held in trust	3,360	3,360
Retention deposit in WMMIC	48,635	-
Total Business-type Activities	<u>\$ 11,687,874</u>	<u>\$ 19,308</u>

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

December 31, 2020

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	\$ 2,095,638	\$ 1,279,736	\$ 804,369	\$ 2,571,005
Land	3,646,015	-	-	3,646,015
Intangibles	3,268,321	101,015	-	3,369,336
Total capital assets not being depreciated/amortized	<u>9,009,974</u>	<u>1,380,751</u>	<u>804,369</u>	<u>9,586,356</u>
Capital assets being depreciated/amortized:				
Land improvements	4,388,731	1,465,408	-	5,854,139
Buildings	89,159,208	596,046	-	89,755,254
Machinery and equipment	28,663,363	2,658,419	1,229,954	30,091,828
Infrastructure	117,529,565	8,868,209	20,100	126,377,674
Intangibles	5,989,151	202,235	-	6,191,386
Total capital assets being depreciated/amortized	<u>245,730,018</u>	<u>13,790,317</u>	<u>1,250,054</u>	<u>258,270,281</u>
Less accumulated depreciation/amortization for:				
Land improvements	2,784,602	135,051	-	2,919,653
Buildings	31,556,472	2,306,465	17,805	33,845,132
Machinery and equipment	18,078,693	1,697,968	1,124,620	18,652,041
Infrastructure	55,619,562	2,861,787	20,100	58,461,249
Intangibles	4,965,418	479,023	-	5,444,441
Total accumulated depreciation/amortization	<u>113,004,747</u>	<u>7,480,294</u>	<u>1,162,525</u>	<u>119,322,516</u>
Total capital assets being depreciated/amortized, net	<u>132,725,271</u>	<u>6,310,023</u>	<u>87,529</u>	<u>138,947,765</u>
Total capital assets, governmental activities, net	<u>\$ 141,735,245</u>	<u>\$ 7,690,774</u>	<u>\$ 891,898</u>	<u>\$ 148,534,121</u>

Depreciation/amortization expense was charged to functions as follows:

General government	\$ 814,622
Public safety	1,690,878
Public works	3,946,514
Health and human services	586,454
Culture, recreation, and education	326,915
Conservation and development	114,911
Total depreciation/amortization expense	<u>\$ 7,480,294</u>

Construction in progress consists of the following projects:

Software development	\$ 170,355
County Highway Fund	
Highway building improvements	807,567
Road work	1,593,083
Total construction in progress governmental activities	<u>\$ 2,571,005</u>

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

December 31, 2020

NOTE 6 – CAPITAL ASSETS (CONTINUED)

Business-type Activities	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets, not being depreciated/amortized:				
Construction in progress	\$ 127,823	\$ -	\$ -	\$ 127,823
Land	943,173	-	-	943,173
Total capital assets not being depreciated/amortized	<u>1,070,996</u>	<u>-</u>	<u>-</u>	<u>1,070,996</u>
Capital assets being depreciated/amortized:				
Land improvements	39,414,710	6,900	-	39,421,610
Buildings	28,665,292	38,801	-	28,704,093
Machinery, equipment, and vehicles	8,847,259	147,770	288,784	8,706,245
Intangibles	370,695	-	-	370,695
Total capital assets being depreciated/amortized	<u>77,297,956</u>	<u>193,471</u>	<u>288,784</u>	<u>77,202,643</u>
Less accumulated depreciation/amortization for:				
Land improvements	26,617,976	1,020,376	-	27,638,352
Buildings	7,913,716	752,219	-	8,665,935
Machinery and equipment	6,547,691	398,587	290,891	6,655,387
Intangibles	320,367	31,105	-	351,472
Total accumulated depreciation/amortization	<u>41,399,750</u>	<u>2,202,287</u>	<u>290,891</u>	<u>43,311,146</u>
Total capital assets being depreciated/amortized, net	<u>35,898,206</u>	<u>(2,008,816)</u>	<u>(2,107)</u>	<u>33,891,497</u>
Total capital assets, business-type activities, net	<u>\$ 36,969,202</u>	<u>\$ (2,008,816)</u>	<u>\$ (2,107)</u>	<u>\$ 34,962,493</u>
Depreciation/amortization expense was charged to functions as follows:				
Hillview Health Care Center		\$ 283,239		
Lakeview Nursing Home Facility		557,974		
Solid Waste		1,130,217		
Apartments and assisted living facilities		204,713		
Household hazardous waste disposal services		26,144		
Total depreciation/amortization expense		<u>\$ 2,202,287</u>		
Construction in progress consists of the following projects:				
Hillview Health Care Center				
IT hardware	\$ 34,886			
Solid Waste Fund				
Clay soil for construction	92,937			
Total construction in progress business-type activities	<u>\$ 127,823</u>			

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

December 31, 2020

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

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

	Receivable From Other Funds		Payable To Other Funds
Major Governmental Funds			
General Fund	\$ 69,115	\$	81,427
Human Services Fund	-		49,384
Business Fund	-		19,231
Major Business-Type Funds			
Hillview Health Care Center Fund	-		67,459
Nonmajor Business-Type Funds			
Regent Manor Fund	-		14,587
Monarch Manor Fund	-		35,297
Household Hazardous Materials	-		17,472
Internal Service Funds			
County Highway Fund	-		13,510
Workers Compensation Self Insurance Fund	229,252		-
Total Fund Financial Statements	<u>\$ 298,367</u>	\$	298,367
Less: Government-wide eliminations			(248,483)
Total Interfund Receivables/Payables		\$	<u>49,884</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:

	Purpose	Advance To Other Funds		Advance From Other Funds
Major Governmental Funds				
General Fund		\$ 708,932	\$	-
Business Fund	Loan for unsold lots	-		49,623
Nonmajor Business-Type Funds				
Regent Manor Fund	Building loan	-		96,280
Monarch Manor Fund	Building loan	-		563,029
Total		<u>\$ 708,932</u>	\$	708,932
Less: Government-wide eliminations				(49,623)
Add: Interfund Receivables/Payables				49,884
Total Internal Balances - Government-wide Statement of Net Position			\$	<u>709,193</u>

Interfund advance amounts are not due within one year.

Interfund transfers as of December 31 were as follows:

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

December 31, 2020

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

<u>Transfer from</u>	<u>Transfer to</u>	<u>Amount</u>	<u>Purpose</u>
Major Governmental Funds			
General Fund	Business Fund	\$ 817,381	Budget approved contribution
General Fund	Land Records Fund	38,422	Budget approved contribution
General Fund	County Highway Fund	5,127,295	Highway system construction
Human Services Fund	Health Fund	9,680	Budget approved contribution
Internal Service Funds			
Highway Fund	General Fund	<u>40,000</u>	Budget approved contribution
Total		\$6,032,778	
Less: Government-wide eliminations		<u>(6,032,778)</u>	
Total Transfers - Government-Wide Statement of Activities		<u>\$ -</u>	

Generally, transfers are used to (1) move revenues from the fund that collects them to the fund that the budget requires to expend them and (2) use restricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

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

December 31, 2020

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	\$ 60,000	\$ -	\$ 60,000	\$ -	\$ -
(3) 2010C General Obligation Refunding Bonds	1,575,000	-	280,000	1,295,000	290,000
(4) 2010D General Obligation Refunding Bonds	2,085,000	-	205,000	1,880,000	215,000
(5) 2013A General Obligation Bonds	2,445,000	-	595,000	1,850,000	605,000
(6) 2014A General Obligation Bonds	1,820,000	-	570,000	1,250,000	580,000
(7) 2015A General Obligation Bonds	10,660,000	-	770,000	9,890,000	790,000
(13) 2016A General Obligation Refunding Bonds	26,160,000	-	2,295,000	23,865,000	2,350,000
(17) 2017B General Obligation Promissory Note	2,465,000	-	275,000	2,190,000	285,000
(18) 2018A General Obligation Promissory Note	2,740,000	-	285,000	2,455,000	290,000
(19) 2019A General Obligation Promissory Note	2,515,000	-	-	2,515,000	305,000
(20) 2020A General Obligation Promissory Note	-	5,200,000	-	5,200,000	-
	<u>52,525,000</u>	<u>5,200,000</u>	<u>5,335,000</u>	<u>52,390,000</u>	<u>5,710,000</u>
Bond Premium	<u>2,257,780</u>	<u>218,406</u>	<u>280,247</u>	<u>2,195,939</u>	<u>295,440</u>
Total Governmental Activities Bonds and Notes Payable	54,782,780	5,418,406	5,615,247	54,585,939	6,005,440
(9) Compensated Absences *	7,420,790	3,619,957	2,386,630	8,654,117	2,786,033
(10) Net Other Post Employment Benefit Liability	4,468,436	-	1,793,894	2,674,542	-
(11) Landfill Post-closure Care	464,572	-	26,118	438,454	28,056
(15) Net Pension Liability	<u>9,368,600</u>	<u>-</u>	<u>9,368,600</u>	<u>-</u>	<u>-</u>
Total Governmental Activities Long-term Liabilities	<u>\$ 76,505,178</u>	<u>\$ 9,038,363</u>	<u>\$ 19,190,489</u>	<u>\$ 66,353,052</u>	<u>\$ 8,819,529</u>

* Compensated absences includes \$253,107 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	\$ 1,450,000	\$ -	\$ 115,000	\$ 1,335,000	\$ 120,000
(16) 2017A General Obligation Bond	15,575,000	-	580,000	14,995,000	610,000
Debt from Direct Borrowings and Direct Placements					
Revenue Loans					
(8) 2015 State Trust Fund Revenue Loan	3,928,174	-	591,892	3,336,282	615,998
(14) 2016 State Trust Fund Revenue Loan	<u>5,656,524</u>	<u>-</u>	<u>721,171</u>	<u>4,935,353</u>	<u>748,797</u>
	26,609,698	-	2,008,063	24,601,635	2,094,795
Bond Premium	1,195,798	-	68,988	1,126,810	68,988
Bond Discount	<u>(13,366)</u>	<u>-</u>	<u>(1,215)</u>	<u>(12,151)</u>	<u>(1,215)</u>
Total Business-type Activities Bonds and Notes Payable	27,792,130	-	2,075,836	25,716,294	2,162,568
(9) Compensated Absences	533,861	548,811	533,861	548,811	548,811
(12) Landfill Post-closure Care	8,349,474	204,216	-	8,553,690	13,031
(15) Net Pension Liability	<u>2,319,261</u>	<u>-</u>	<u>2,319,261</u>	<u>-</u>	<u>-</u>
Total Business-type Activities Long-term Liabilities	<u>\$ 38,994,726</u>	<u>\$ 753,027</u>	<u>\$ 4,928,958</u>	<u>\$ 34,818,795</u>	<u>\$ 2,724,410</u>

LA CROSSE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2020

NOTE 8 – LONG-TERM OBLIGATIONS (CONTINUED)

- (1) \$ - This debt was paid off October 1, 2020 and was being serviced by the Business Fund.
- (2) 1,335,000 Principal due in annual installments ranging from \$120,000 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) 1,295,000 Principal due in annual installments ranging from \$25,000 to \$335,000; interest due semi-annually at 0.65% to 5.0%. Final installment is due April 1, 2026. Portions of this debt are being serviced by the Business Fund and by the Debt Service Fund.
- (4) 1,880,000 Principal due in annual installments ranging from \$215,000 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) 1,850,000 Principal due in annual installments ranging from \$605,000 to \$630,000; interest due semi-annually ranging from 2% to 2.3%. Final installment is due October 1, 2023. This debt is being serviced by the Debt Service Fund.
- (6) 1,250,000 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) 9,890,000 Principal due in annual installments ranging from \$480,000 to \$815,000; interest due semi-annually ranging from 2% to 5%. Final installment is due October 1, 2035. This debt is being serviced by the Debt Service Fund.
- (8) 3,336,282 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) 9,202,928 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) 2,674,542 Other post-employment benefit liability that is applicable to the governmental funds. See Note 12 for further explanation of the County's liability at December 31. The Health Self-Insurance Fund services the post-employment benefit liability for all the funds.
- (11) 438,454 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) 8,553,690 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) 23,865,000 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.
- (14) 4,935,352 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.
- (15) - 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.

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

December 31, 2020

NOTE 8 – LONG-TERM OBLIGATIONS (CONTINUED)

- (16) 14,995,000 Principal due in annual installments ranging from \$610,000 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.
- (17) 2,190,000 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.
- (18) 2,455,000 Principal due in annual installments ranging from \$255,000 to \$340,000; interest due semi-annually ranging from 2% to 2.9%. Final installment is due April 1, 2028. This debt is being serviced by the Debt Service Fund.
- (19) 2,515,000 Principal due in annual installments ranging from \$240,000 to \$305,000; interest due semi-annually ranging from 2% to 5%. Final installment is due April 1, 2029. This debt is being serviced by the Debt Service Fund.
- (20) 5,200,000 Principal due in annual installments ranging from \$545,000 to \$610,000; interest due semi-annually ranging from 1% to 2%. Final installment is due April 1, 2030. This debt is being serviced by the Debt Service Fund.

General Obligation Debt

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

	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2021	\$ 5,710,000	\$ 1,460,620	\$ 730,000	\$ 625,352
2022	6,225,000	1,261,510	760,000	588,822
2023	5,925,000	1,062,746	800,000	550,067
2024	5,070,000	867,408	835,000	509,317
2025	4,520,000	718,235	875,000	466,818
2026- 2030	17,825,000	1,944,891	4,995,000	1,658,698
2031 - 2035	7,115,000	597,300	5,080,000	745,816
2036 - 2037	-	-	2,255,000	71,016
	\$ 52,390,000	\$ 7,912,710	\$ 16,330,000	\$ 5,215,906

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	\$ 11,201,063,000
Debt Margin Percentage	5%
Legal Debt Limit	560,053,150
Outstanding General Obligation Debt	\$ 68,720,000
Less Amount Available in the Debt Service Fund	(622,760)
Total Amount of Debt Applicable to Debt Margin	68,097,240
Legal Debt Margin	\$ 491,955,910

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

December 31, 2020

NOTE 8 – LONG-TERM OBLIGATIONS (CONTINUED)

Debt from Direct Borrowings and Direct Placements - Revenue Loans

The 2015 and 2016 state trust fund loans are payable solely from and secured by pledged revenues of the Solid Waste Fund under the contract by which the County is required to make annual payments in amounts sufficient to pay the principal and interest of the loan. Annual principal and interest payments on the bonds are expected to require less than 13.0% of net revenues. The County's state trust fund loans outstanding as of December 31, 2020 are direct borrowing; these notes contain clauses that any delinquent payments are subject to a penalty of one percent per month and that any delinquent amounts shall be deducted from any state payments that are due to the municipality.

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

	<u>Business-type Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2021	\$ 1,364,795	\$ 318,527
2022	1,417,515	265,807
2023	1,472,273	211,049
2024	1,528,726	154,595
2025	1,588,208	95,114
2025 - 2026	<u>900,117</u>	<u>33,755</u>
	<u>\$ 8,271,634</u>	<u>\$ 1,078,847</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 2021 through 2025. Operating leases at December 31, 2020, provide for future minimum lease payments payable by the County as follows:

<u>Governmental Activities</u>	
<u>Year</u>	<u>Amount</u>
2021	\$ 146,460
2022	131,119
2023	116,318
2024	55,363
2025	<u>14,689</u>
	<u>\$ 463,949</u>

Lease payments for the year ended December 31, 2020, totaled \$121,957.

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

December 31, 2020

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	\$ 148,534,121	\$ 34,962,493
Less Outstanding Long-term Debt	(54,585,939)	(25,716,294)
Plus Noncapital Related Long-term Debt	1,770,000	3,336,283
Less Other Capital Related Liabilities	(356,261)	(8,411)
Total net investment of capital assets	95,361,921	12,574,071
Restricted		
For debt service	249,415	-
For elderly programs	331,353	-
For land records	275,511	-
For business fund	8,868,775	-
For human service programs	2,363,420	-
For environmental programs	104,037	-
For library programs	624,354	-
For urban transportation	190,836	-
For special jail assessments	53,690	-
For dog licenses	1,000	-
For pensions	8,422,093	1,918,748
For other purposes	42,429	-
Total restricted	21,526,913	1,918,748
Unrestricted	49,117,928	18,194,884
Total Net Position	\$ 166,006,762	\$ 32,687,703

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

December 31, 2020

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 62.3 percent.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the County considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the County Board has provided otherwise in its commitment or assignment action.

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

December 31, 2020

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	\$ 1,981,904	\$ -	\$ -	\$ -	\$ -	\$ 1,981,904
Advances	708,931	-	-	-	-	708,931
Inventory and prepayments	475,548	23,521	-	-	53,565	552,634
Total Nonspendable:	3,166,383	23,521	-	-	53,565	3,243,469
Restricted for:						
Post-closure costs	-	-	-	-	438,454	438,454
Land record assessments	-	-	-	-	275,511	275,511
Special jail assessments	-	-	-	-	53,690	53,690
WREA Consortium	-	2,363,420	-	-	-	2,363,420
Economic development	-	-	421,031	-	-	421,031
Library	-	-	-	-	591,395	591,395
Metropolitan planning	190,836	-	-	-	-	190,836
Dog licenses	-	-	-	-	1,000	1,000
Subsequent year budget items	-	-	-	-	11,777	11,777
Carryforwards	-	-	-	-	31,595	31,595
Elderly programs	-	120,643	-	-	198,933	319,576
UW Extension programs	42,429	-	-	-	-	42,429
Debt service	-	-	-	622,760	-	622,760
Total Restricted:	233,265	2,484,063	421,031	622,760	1,602,355	5,363,474
Committed for:						
Old landfill project	-	-	-	-	80,613	80,613
Neshonoc improvements	45,335	-	-	-	-	45,335
Lakeview capital	695,041	-	-	-	-	695,041
Elderly programs	-	1,204,359	-	-	-	1,204,359
Human service programs	-	9,958,225	-	-	-	9,958,225
Parks	53,556	-	-	-	-	53,556
Health programs	-	-	-	-	2,785,785	2,785,785
Badger Coulee	104,037	-	-	-	-	104,037
Harbor Commission	78,399	-	-	-	-	78,399
Neighborhood Revitalization	600,858	-	-	-	-	600,858
Homelessness	88,031	-	-	-	-	88,031
Total Committed:	1,665,257	11,162,584	-	-	2,866,398	15,694,239
Assigned for:						
Subsequent year budget items	2,942,501	-	-	-	-	2,942,501
Carryforward projects	2,668,337	195,969	-	-	331,965	3,196,271
Purchase orders	681,450	-	-	-	-	681,450
Total Assigned:	6,292,288	195,969	-	-	331,965	6,820,222
Unassigned	24,308,616	-	-	-	-	24,308,616
	\$ 35,665,809	\$ 13,866,137	\$ 421,031	\$ 622,760	\$ 4,854,283	\$ 55,430,020

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

December 31, 2020

NOTE 11 – EMPLOYEES’ RETIREMENT SYSTEM

Plan Description

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

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

Vesting

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

Benefits Provided

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

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

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

The WRS also provides death and disability benefits for employees.

Post-Retirement Adjustments

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

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

December 31, 2020

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>
2010	(1.3)%	22%
2011	(1.2)	11
2012	(7.0)	(7)
2013	(9.6)	9
2014	4.7	25
2015	2.9	2
2016	0.5	(5)
2017	2.0	4
2018	2.4	17
2019	0.0	(10)

Contributions

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

During the reporting period, the WRS recognized \$3,245,660 in contributions from the County and \$255,885 in contributions from MVHS.

Contribution rates for the plan year reported as of December 31, 2020 are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (including teachers, executives, and elected officials)	6.55%	6.55%
Protective with Social Security	6.55%	10.55%
Protective without Social Security	6.55%	14.95%

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

At December 31, 2020, La Crosse County reported an asset of \$(10,340,841) for its proportionate share of the net pension asset and MVHS reported \$(810,722) for its proportionate share. The net pension asset was measured as of December 31, 2019, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2018 rolled forward to December 31, 2019. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. La Crosse County’s and MVHS’s proportions of the net pension asset were based on their share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2019, La Crosse County’s proportion was 0.32070028%, which was a decrease of 0.00782392% from its proportion measured as of December 31, 2018. MVHS’s proportion was 0.02514290%, which was a decrease of 0.00076309% from its proportion measured as of December 31, 2018.

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

December 31, 2020

NOTE 11 – EMPLOYEES’ RETIREMENT SYSTEM (CONTINUED)

For the year ended December 31, 2020, La Crosse County recognized pension expense of \$3,792,065 and MVHS recognized pension expense of \$282,884.

At December 31, 2020, 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	\$ 19,540,016	\$ 9,490,303	\$ 1,628,200	\$ 1,102,972
Net differences between projected and actual earnings on pension plan investments	-	21,713,237	-	1,084,523
Changes in assumptions	696,600	-	172,402	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	12,525	88,728	4,524	7,026
Employer contributions subsequent to the measurement date	3,387,578	-	274,674	-
Total	<u>\$ 23,636,719</u>	<u>\$ 31,292,268</u>	<u>\$ 2,079,800</u>	<u>\$ 2,194,521</u>

\$3,387,578 and \$274,674 reported as deferred outflows of resources related to pension resulting from the County’s and MVHS’s contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2021 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>
2021	\$ 14,106,848	\$ 17,397,905	\$ (3,291,057)
2022	13,889,487	16,404,073	(2,514,586)
2023	11,095,662	10,896,847	198,815
2024	2,466,996	7,903,295	(5,436,299)
2025	-	-	-

<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>
2021	\$ 1,434,317	\$ 1,526,362	\$ (92,045)
2022	1,412,217	1,439,171	(26,954)
2023	1,128,154	956,008	172,146
2024	250,834	693,376	(442,542)
2025	-	-	-

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

December 31, 2020

NOTE 11 – EMPLOYEES’ RETIREMENT SYSTEM (CONTINUED)

Actuarial Assumptions

The total pension liability in the December 31, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2018
Measurement Date of Net Pension Liability (Asset)	December 31, 2019
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	7.0%
Discount Rate:	7.0%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table
Post-retirement Adjustments*	1.9%

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

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. The total pension liability for December 31, 2019 is based upon a roll-forward of the liability calculated from the December 31, 2018 actuarial valuation.

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

Asset Allocation Targets and Expected Returns			
As of December 31, 2019			
<u>Core Fund Asset Class</u>	<u>Asset Allocation %</u>	<u>Long-Term Expected Nominal Rate of Return %</u>	<u>Long-Term Expected Real Rate of Return %</u>
Global Equities	49	8.0	5.1
Fixed Income	24.5	4.9	2.1
Inflation Sensitive Assets	15.5	4.0	1.2
Real Estate	9	6.3	3.5
Private Equity/Debt	8	10.6	7.6
Multi-Asset	4	6.9	4.0
Total Core Fund	110	7.5	4.6
<u>Variable Fund Asset Class</u>			
U.S. Equities	70	7.5	4.6
International Equities	30	8.2	5.3
Total Variable Fund	100	7.8	4.9
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, 2020

NOTE 11 – EMPLOYEES’ RETIREMENT SYSTEM (CONTINUED)

Single discount rate. A single discount rate of 7.00% was used to measure the total pension liability for the current and prior year. This single discount rate is based on the expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 2.75%. (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index’s “20-year Municipal GO AA Index” as of December 31, 2019. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.). Because of the unique structure of WRS, the 7.00% expected rate of return implies that a dividend of approximately 1.9% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of La Crosse County’s and MVHS’s proportionate shares of the net pension liability (asset) to changes in the discount rate. The following presents La Crosse County’s and MVHS’s proportionate shares of the net pension liability (asset) calculated using the discount rate of 7.00%, as well as what La Crosse County’s and MVHS’s proportionate shares of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

	1% Decrease to Discount Rate (6.00%)	Current Discount Rate (7.00%)	1% Increase To Discount Rate (8.00%)
La Crosse County’s proportionate share of the net pension liability (asset)	\$26,629,513	\$(10,340,841)	(\$37,980,432)
MVHS’s proportionate share of the net pension liability (asset)	2,087,754	(810,722)	(2,977,666)

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

At December 31, 2020, La Crosse County reported a payable to the pension plan of \$775,315, which represents contractually required contributions outstanding as of the end of the year.

NOTE 12 – OTHER POST-EMPLOYMENT BENEFITS – OPEB

General Information about the OPEB Plan

Plan Description

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

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

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

December 31, 2020

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

Benefits Provided

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

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

Employees Covered by Benefit Terms

At December 31, 2020, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving	35
Active plan members	781
Total plan members	816

Total OPEB Liability

The County’s total OPEB liability of \$2,674,542 was measured as of December 31, 2019, 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, 2019
Measurement Date:	December 31, 2019
Actuarial Cost Method:	Entry Age Normal (level percent of salary)
Medical Care Trend:	6.5% decreasing by 0.1% per year down to 5.0%, and level thereafter
Discount Rate:*	2.75%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 4.8%
Mortality:	Wisconsin 2018 Mortality Table
Retirees’ share of benefit-related costs:	
Monthly medical premium	100% cost
Yearly age increase	3.25 – 4.00%

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

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

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

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

December 31, 2020

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

Changes in the OPEB Liability

	Total OPEB Liability
Beginning Balance	\$ 4,468,436
Changes for the year:	
Service Cost	303,329
Interest	180,135
Changes of benefit terms	-
Differences between expected and actual experience	(1,012,005)
Changes of assumptions or other input	(1,031,916)
Benefit payments	(233,437)
Net Changes	(1,793,894)
Ending Balance	\$ 2,674,542

Changes of assumptions and other inputs reflect a change in the discount rate from 4.00% in 2018 to 2.75% in 2019.

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of La Crosse County calculated using the discount rate of 2.75%, as well as what the County's OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.75%) or 1-percentage-point higher (3.75%) than the current rate:

	1% Decrease <u>(1.75%)</u>	Current Rate <u>(2.75%)</u>	1% Increase <u>(3.75%)</u>
Total OPEB liability	\$2,851,818	\$2,674,542	\$2,505,981

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rate. The following presents the total OPEB liability of La Crosse County calculated using the healthcare cost trend rate of 6.50% decreasing to 5.00%, as well as what the County's OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point lower (5.50% decreasing to 4.00%) or 1-percentage-point higher (7.50% decreasing to 6.00%) than the current rate:

	1% Decrease <u>(5.50% decreasing to 4.00%)</u>	Current Rate <u>(6.50% decreasing to 5.00%)</u>	1% Increase <u>(7.50% decreasing to 6.00%)</u>
Total OPEB liability	\$2,483,961	\$2,674,542	\$2,894,901

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

December 31, 2020

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

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

For the year ended December 31, 2020, the County recognized OPEB expense of \$239,371. At December 31, the County reported deferred inflows of resources related to OPEB from the following sources:

	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 899,560
Changes in assumptions	1,036,193
Net differences between projected and actual earnings on plan investments	-
Employer contributions subsequent to the measurement date	74,426

Total	\$ 2,010,179

Deferred inflows of \$74,426 related to contributions subsequent to the measurement date will be recognized as an increase of the total OPEB liability in the year ended December 31, 2021. Other amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended	Deferred Inflows	Deferred Inflows	Deferred Inflows
<u>December 31:</u>	<u>Contributions</u>	<u>Other</u>	<u>Net Amount</u>
2021	(74,426)	(244,093)	\$ (318,519)
2022	-	(244,093)	\$ (244,093)
2023	-	(244,093)	\$ (244,093)
2024	-	(244,093)	\$ (244,093)
2025	-	(244,093)	\$ (244,093)
Thereafter	-	(715,288)	\$ (715,288)

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

December 31, 2020

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 \$15,462,526 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
2019	\$1,123,152	\$ 11,938,832	(11,928,922)	\$1,133,062
2020	1,133,062	11,675,198	(11,488,279)	1,319,981

The claims liabilities of \$1,319,981 reported above at December 31, are based upon the requirements of GASB standards, which require that a liability for claims be reported if information prior to the issuance of the financial statements indicate that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

Workers Compensation Self-Insurance Fund

The County is fully self-insured for worker’s compensation claims liabilities. All funds of the County participate in this program. The County pays premiums for stop loss coverage equal to \$500,000 per occurrence and \$3,509,880 in the aggregate. Each fund is billed based upon actual claims paid to employees and administrative expenses incurred.

	Claims Payable January 1	Claims and Changes in Estimates	Claim Payments	Claims Payable December 31
2019	\$ 265,868	\$ 258,371	(315,533)	\$ 208,706
2020	208,706	273,532	(252,986)	229,252

The claims liabilities of \$229,252 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, 2020

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 \$300,000. WMMIC provides the coverage for claims in excess of these amounts up to a maximum of \$12 million per occurrence, \$30 million annual aggregate.

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

	<u>Percent Share</u>
Eau Claire County	3.84%
City of Madison	15.00
Waukesha County	9.79
Brown County	6.92
Dane County	9.02
Outagamie County	5.94
Manitowoc County	5.55
Kenosha County	5.97
City of Eau Claire	3.20
Chippewa County	3.21
La Crosse County	3.44
City of La Crosse	1.42
Dodge County	3.76
St. Croix County	3.47
Rock County	5.05
Walworth County	5.57
Jefferson County	2.81
Marathon County	6.04
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 \$989,030 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>
2019	\$ 889,384	\$ 60,919	(13,288)	\$ 937,015
2020	937,015	173,642	(121,627)	989,030

The County’s capital deposit in WMMIC is reported on the Liability Self-Insurance Fund balance sheet in the amount of \$685,036. According to its bylaws, WMMIC allocates equity to members based on a percentage of participation. At December 31, the equity allocated to La Crosse County was \$744,580.

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

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

December 31, 2020

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 \$1,842,900 in member assessments and has an outstanding payable to MVHS of \$137,850.

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, 2020

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 69.7% filled, the demolition landfill was closed in 2008, and the ash monofill landfill is 94.0% filled. Following the extension of a Waste to Energy contract and plan modification, the ash monofill landfill is expected to last until 2023 while the new landfill is currently expected to last until 2033. The estimated liability for landfill closure and post-closure care costs and total future estimated costs as of December 31 is as follows:

Total estimated costs for construction, closure, and post-closure care	\$ 11,526,734
Estimated costs expensed through December 31	<u>(8,553,691)</u>
Estimated costs of construction, closure, and post-closure care to be recognized in future years	<u>\$ 2,973,043</u>

The estimated total current cost of the landfill construction, closure and post-closure care of \$8,553,691 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 \$9,701,183 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 \$438,454 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 \$487,878 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, 2020

NOTE 16 – DEFERRED COMPENSATION PLAN

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

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

NOTE 17 – COMMITMENTS, CONTINGENCIES AND SUBSEQUENT EVENTS

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

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

During 2020, the County entered into contracts for improvements on County Highway SN and County Highway M with a percentage of funding coming from the State of Wisconsin. The total estimated cost of these road and bridge projects is expected to be \$2,861,000. The County portion of this cost is estimated to be \$607,500.

The federal government passed the American Rescue Plan Act on March 11, 2021 to respond to the COVID-19 public health emergency and its negative economic impacts. Amounts were appropriated for fiscal year 2021 to units of government to mitigate the fiscal effects stemming from the public health emergency. La Crosse County's estimated award is \$23 million, which will be used to combat the negative effects of the public health emergency in the local economy. The County received \$11,461,612 on June 7, 2021, with the remaining expected a year later. The funds are to cover costs incurred by December 31, 2024.

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	207,252
Personnel and related benefits	6,088,595

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 \$1,842,900 in member assessments and has an outstanding payable to MVHS of \$137,850.

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

December 31, 2020

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

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

Statement No. 87, *Leases*

Statement No. 91, *Conduit Debt Obligations*

Statement No. 92, *Omnibus 2020*

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

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

Statement No. 96, *Subscription-Based Information Technology Arrangements*

Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans - an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*

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, 2020

	<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	\$ 21,205,876	\$ 21,205,876	\$ 21,740,337	\$ 534,461
Intergovernmental revenues	8,398,270	10,700,889	10,412,779	(288,110)
Licenses and permits	291,192	291,192	325,326	34,134
Fines, forfeits and penalties	243,000	243,000	228,773	(14,227)
Public charges for services	2,934,140	3,064,036	3,048,048	(15,988)
Intergovernmental charges for services	2,969,273	2,944,004	3,201,883	257,879
Miscellaneous revenues	1,145,580	1,190,691	1,299,905	109,214
Total revenues	<u>37,187,331</u>	<u>39,639,688</u>	<u>40,257,051</u>	<u>617,363</u>
EXPENDITURES				
General government	12,422,075	12,924,383	11,949,059	975,324
Public safety	16,755,004	16,893,713	15,595,232	1,298,481
Health and human services	2,438,841	4,517,293	4,203,424	313,869
Culture, recreation and education	1,400,240	1,597,536	1,264,930	332,606
Conservation and development	2,643,512	3,731,984	2,640,349	1,091,635
Miscellaneous	765,945	1,491,167	67,204	1,423,963
Debt service	49,200	73,205	72,705	500
Capital outlay	2,879,173	4,568,107	2,939,982	1,628,125
Total expenditures	<u>39,353,990</u>	<u>45,797,388</u>	<u>38,732,885</u>	<u>7,064,503</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,166,659)</u>	<u>(6,157,700)</u>	<u>1,524,166</u>	<u>7,681,866</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	5,200,000	5,200,000	5,200,000	-
Sale of capital assets	21,000	21,000	19,006	(1,994)
Transfers in	-	40,000	40,000	-
Transfers out	<u>(6,044,078)</u>	<u>(6,044,078)</u>	<u>(5,983,098)</u>	<u>60,980</u>
Total other financing sources (uses)	<u>(823,078)</u>	<u>(783,078)</u>	<u>(724,092)</u>	<u>58,986</u>
Net change in fund balance *	<u>\$ (2,989,737)</u>	<u>\$ (6,940,778)</u>	800,074	<u>\$ 7,740,852</u>
FUND BALANCE, BEGINNING			<u>34,865,735</u>	
FUND BALANCE, ENDING			<u>\$ 35,665,809</u>	

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

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

Year Ended December 31, 2020

	<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	\$ 13,511,107	\$ 13,511,107	\$ 13,511,107	\$ -
Intergovernmental revenues	19,890,341	24,916,457	26,757,325	1,840,868
Public charges for services	14,516,730	11,900,380	10,661,567	(1,238,813)
Intergovernmental charges for services	1,932,483	2,247,483	2,290,534	43,051
Miscellaneous revenues	226,130	254,610	234,358	(20,252)
	<u>50,076,791</u>	<u>52,830,037</u>	<u>53,454,891</u>	<u>624,854</u>
EXPENDITURES				
Public safety	1,587,912	1,587,912	1,631,877	(43,965)
Health and human services	48,525,254	51,510,369	46,759,171	4,751,198
Capital outlay	-	-	13,600	(13,600)
	<u>50,113,166</u>	<u>53,098,281</u>	<u>48,404,648</u>	<u>4,693,633</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(36,375)</u>	<u>(268,244)</u>	<u>5,050,243</u>	<u>5,318,487</u>
OTHER FINANCING USES				
Transfers out	<u>(9,680)</u>	<u>(9,680)</u>	<u>(9,680)</u>	<u>-</u>
Net change in fund balance *	<u>\$ (46,055)</u>	<u>\$ (277,924)</u>	5,040,563	<u>\$ 5,318,487</u>
FUND BALANCE, BEGINNING			<u>8,825,574</u>	
FUND BALANCE, ENDING			<u>\$ 13,866,137</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, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 1,472,261	\$ 2,088,073	\$ 2,491,205	\$ 403,132
Miscellaneous revenues	444,987	517,987	774,843	256,856
Total revenues	<u>1,917,248</u>	<u>2,606,060</u>	<u>3,266,048</u>	<u>659,988</u>
EXPENDITURES				
Conservation and development	3,457,426	4,087,426	4,141,865	(54,439)
Debt service	317,240	217,240	217,240	-
Capital Outlay	100,000	100,000	-	100,000
Total expenditures	<u>3,874,666</u>	<u>4,404,666</u>	<u>4,359,105</u>	<u>45,561</u>
Deficiency of revenues under expenditures	<u>(1,957,418)</u>	<u>(1,798,606)</u>	<u>(1,093,057)</u>	<u>705,549</u>
OTHER FINANCING SOURCES				
Sale of capital assets	25,000	35,000	-	(35,000)
Transfers in	823,278	823,278	817,381	(5,897)
Total other financing sources	<u>848,278</u>	<u>858,278</u>	<u>817,381</u>	<u>(40,897)</u>
Net change in fund balance *	<u>\$ (1,109,140)</u>	<u>\$ (940,328)</u>	<u>(275,676)</u>	<u>\$ 664,652</u>
FUND BALANCE, BEGINNING			<u>696,707</u>	
FUND BALANCE, ENDING			<u>\$ 421,031</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	2019	2020
Beginning Balance	\$ 3,954,571	\$ 4,214,008	\$ 4,468,436
Service Cost	327,164	327,164	303,329
Interest	140,492	151,960	180,135
Changes of benefit terms	-	-	-
Differences between expected and actual experience	-	-	(1,012,005)
Changes of assumptions or other input	-	(152,916)	(1,031,916)
Benefit payments	(208,219)	(71,780)	(233,437)
Net change in total OPEB liability	<u>259,437</u>	<u>254,428</u>	<u>(1,793,894)</u>
Ending Balance	<u>\$ 4,214,008</u>	<u>\$ 4,468,436</u>	<u>\$ 2,674,542</u>
Covered employee payroll	\$ 50,533,288	\$ 50,533,288	\$ 40,156,604
Total OPEB liability as a percentage of covered employee payroll	8.34%	8.84%	6.66%

See accompanying notes to required supplementary information.

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

	2015	2016	2017	2018	2019	2020
La Crosse County's proportion of the net pension liability (asset)	0.32118566%	0.32395964%	0.32709317%	0.33158404%	0.32852420%	0.32070028%
Proportionate share of the net pension liability (asset)	\$ (7,889,198)	\$ 5,264,281	\$ 2,696,029	\$ (9,845,123)	\$ 11,687,861	\$ (10,340,841)
Covered payroll	\$ 43,309,654	\$ 44,149,162	\$ 46,396,510	\$ 46,244,846	\$ 46,040,434	\$ 46,066,304
Proportionate share of the net pension liability (asset) as a percentage of covered payroll	-18.22%	11.92%	5.81%	-21.29%	25.39%	-22.45%
Plan fiduciary net position as a percentage of the total pension liability (asset)	102.74%	98.2%	99.12%	102.93%	96.45%	102.96%
MVHS's proportion of the net pension liability (asset)	0.04256601%	0.03769270%	0.03218800%	0.02726314%	0.02590599%	0.02514290%
Proportionate share of the net pension liability (asset)	\$ (1,045,538)	\$ 612,499	\$ 265,306	\$ (809,475)	\$ 921,654	\$ (810,722)
Covered payroll	\$ 5,739,733	\$ 5,851,251	\$ 4,479,535	\$ 5,302,641	\$ 5,573,098	\$ 5,701,030
Proportionate share of the net pension liability (asset) as a percentage of covered payroll	-18.22%	10.47%	5.92%	-15.27%	16.54%	-14.22%
Plan fiduciary net position as a percentage of the total pension liability (asset)	102.74%	98.2%	99.12%	102.93%	96.45%	102.96%

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

See accompanying notes to required supplementary information.

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

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

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

LA CROSSE COUNTY, WISCONSIN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2020

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. No significant change in assumptions were noted from the prior year.

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. Actuarial assumptions are based upon a discount rate of 2.75 percent which is reflective of a 20-year AA municipal bond rate as of December 31, 2019. Assumptions are also based on an experience study conducted in 2018 using Wisconsin Retirement System (WRS) experience from 2015 – 2017.

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

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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, the development of the Lakeview Business Park, and the operations of the SMRT transportation program. Funding provided by state and federal grants, contributions, and principal and interest repayments on loans.

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

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

Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
TAXES				
General property taxes	\$ 7,725,876	\$ 7,725,876	\$ 7,725,876	\$ -
Forest crop taxes	30,000	30,000	49,021	19,021
Interest on taxes	550,000	550,000	652,992	102,992
County sales tax	12,900,000	12,900,000	13,312,448	412,448
	<u>21,205,876</u>	<u>21,205,876</u>	<u>21,740,337</u>	<u>534,461</u>
INTERGOVERNMENTAL REVENUES				
State shared taxes	3,517,507	3,517,507	3,517,507	-
Utility tax from state	564,723	564,723	573,884	9,161
State aid - exempt computer	147,500	147,500	150,969	3,469
State aid - personal property	328,531	328,531	328,531	-
DNR aid in lieu of tax	37,000	37,000	43,756	6,756
DNR wildlife damage/claims program	13,000	13,000	14,256	1,256
Federal aid - CARES Act	-	2,172,903	2,172,903	-
Federal aid - law enforcement	8,000	-	-	-
State aid - emergency government	106,115	116,115	90,060	(26,055)
State aid - snowmobile	41,070	87,531	92,834	5,303
State aid - parks	1,278,239	1,278,239	1,054,089	(224,150)
State aid - land conservation	208,526	233,276	224,439	(8,837)
State aid - law enforcement	162,090	150,090	214,739	64,649
State aid - victim witness	98,000	98,000	69,452	(28,548)
State aid - courts	485,000	485,000	525,395	40,395
State aid - election security	-	63,505	-	(63,505)
State aid - historical sites	-	5,000	5,000	-
State aid - child support	1,136,098	1,136,098	1,024,099	(111,999)
State and federal aid - veterans	13,000	13,000	13,000	-
State and federal aid - MPO	253,871	253,871	297,866	43,995
	<u>8,398,270</u>	<u>10,700,889</u>	<u>10,412,779</u>	<u>(288,110)</u>

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

Year Ended December 31, 2020

	<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	\$ 200	\$ 200	\$ 70	\$ (130)
Construction fees	35,000	35,000	36,740	1,740
Stormwater fees	6,000	6,000	11,024	5,024
Zoning fees	114,992	114,992	110,063	(4,929)
Cremation permits	135,000	135,000	167,429	32,429
	<u>291,192</u>	<u>291,192</u>	<u>325,326</u>	<u>34,134</u>
FINES, FORFEITS AND PENALTIES				
County ordinance fines	90,000	90,000	75,781	(14,219)
Penal fines for County	135,000	135,000	120,461	(14,539)
Section 125 cash forfeiture	-	-	3,270	3,270
Dog license penalty	18,000	18,000	29,261	11,261
	<u>243,000</u>	<u>243,000</u>	<u>228,773</u>	<u>(14,227)</u>
PUBLIC CHARGES FOR SERVICES				
General County fees	37,750	37,750	37,901	151
Consolidated court cost, fees and charges	356,500	356,500	296,323	(60,177)
Family court counsel fees	11,500	11,500	12,128	628
Mediation	31,750	31,750	26,145	(5,605)
Register of deeds fees	810,000	942,000	1,068,697	126,697
Medical examiner fees	37,350	37,350	42,678	5,328
Prisoners board revenue	410,200	410,200	417,115	6,915
Law enforcement fees	116,400	114,296	73,491	(40,805)
Public health revenue	29,257	29,257	24,560	(4,697)
Park revenue	658,000	658,000	741,702	83,702
Parking lot revenue	97,300	97,300	70,649	(26,651)
UW Extension fees	45,064	45,064	5,978	(39,086)
County forest revenue	20,000	20,000	-	(20,000)
Non-metallic mining fees	39,100	39,100	38,182	(918)
Printing and duplicating revenue	30	30	314	284
La Crosse Area Planning Commission	60,842	60,842	60,842	-
Other public charges for services	173,097	173,097	131,343	(41,754)
	<u>2,934,140</u>	<u>3,064,036</u>	<u>3,048,048</u>	<u>(15,988)</u>

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

Year Ended December 31, 2020

	<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	\$ 2,242	\$ 2,242	\$ -	\$ (2,242)
Charges to other governments	114,473	135,075	76,940	(58,135)
Indirect cost revenue	2,832,058	2,786,187	3,081,572	295,385
Elections revenue	16,000	16,000	36,449	20,449
Refuge revenue	4,500	4,500	6,922	2,422
	<u>2,969,273</u>	<u>2,944,004</u>	<u>3,201,883</u>	<u>257,879</u>
MISCELLANEOUS REVENUES				
Rental income	277,310	277,310	285,416	8,106
Investment earnings	800,000	800,000	917,716	117,716
Insurance claims	1,000	25,000	28,845	3,845
Miscellaneous revenue	48,462	48,462	23,925	(24,537)
Donations	18,808	39,919	44,003	4,084
	<u>1,145,580</u>	<u>1,190,691</u>	<u>1,299,905</u>	<u>109,214</u>
OTHER FINANCING SOURCES				
Long-term debt issued	5,200,000	5,200,000	5,200,000	-
Sale of capital assets	21,000	21,000	19,006	(1,994)
Transfer in	-	40,000	40,000	-
	<u>5,221,000</u>	<u>5,261,000</u>	<u>5,259,006</u>	<u>(1,994)</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES				
	<u>\$ 42,408,331</u>	<u>\$ 44,900,688</u>	<u>\$ 45,516,057</u>	<u>\$ 615,369</u>

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

Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
GENERAL GOVERNMENT				
Consolidated courts	\$ 2,541,554	\$ 2,442,654	\$ 2,221,173	\$ 221,481
Corporation counsel	549,480	553,480	541,665	11,815
County board	388,760	444,243	358,027	86,216
County clerk	181,084	181,084	161,766	19,318
Elections	191,668	200,249	219,386	(19,137)
Family court commissioner	165,697	170,347	107,674	62,673
Mediation	264,798	264,798	244,996	19,802
Register of deeds	416,585	548,585	532,879	15,706
County administrator	453,296	453,296	400,059	53,237
Insurance	310,440	310,440	327,395	(16,955)
Information technology	2,598,580	2,701,172	2,579,997	121,175
Finance	819,693	829,849	821,324	8,525
Human Resources	651,938	677,844	609,451	68,393
Retirees insurance	600,000	747,355	697,627	49,728
Unemployment compensation	17,000	17,000	31,392	(14,392)
External accounting and auditing	32,280	32,280	32,280	-
Treasurer	304,881	333,598	304,585	29,013
Section 125 administrative costs	13,500	13,500	12,903	597
District attorney	682,233	687,623	665,986	21,637
Medical examiner	312,797	356,997	356,615	382
County wellness programs	236,828	246,828	160,667	86,161
Administrative center	340,066	342,314	287,459	54,855
Property management	348,917	368,847	273,181	95,666
Enterprise resource planning	-	-	572	(572)
	<u>12,422,075</u>	<u>12,924,383</u>	<u>11,949,059</u>	<u>975,324</u>
PUBLIC SAFETY				
Emergency government	108,544	126,044	90,838	35,206
Central dispatch	2,675,188	2,694,589	2,404,384	290,205
SARA hazardous materials	84,653	94,653	83,456	11,197
Jail and court services	7,285,277	7,333,219	6,838,980	494,239
Law enforcement	5,327,619	5,362,427	4,991,369	371,058
Courthouse and law enforcement center	1,273,723	1,282,781	1,186,205	96,576
	<u>16,755,004</u>	<u>16,893,713</u>	<u>15,595,232</u>	<u>1,298,481</u>

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

Year Ended December 31, 2020

	<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	\$ 563,996	\$ 566,315	\$ 546,352	\$ 19,963
Child support	1,292,985	1,292,985	1,128,126	164,859
Victim-witness service	227,457	227,457	204,918	22,539
Residential house	500	1,375	-	1,375
Veterans service officer	311,614	329,038	312,614	16,424
Veterans relief	23,560	25,235	24,663	572
Veterans mentor program	3,529	3,529	771	2,758
Jeans' day donations	15,200	15,200	14,813	387
End homelessness collaborative	-	315,152	202,122	113,030
COVID-19	-	1,741,007	1,769,045	(28,038)
	<u>2,438,841</u>	<u>4,517,293</u>	<u>4,203,424</u>	<u>313,869</u>
CULTURE, RECREATION AND EDUCATION				
University extension	515,006	609,346	324,103	285,243
Wisconsin nutrition education program	2,653	2,653	859	1,794
Historical society	25,000	25,000	25,000	-
Historical sites	1,340	8,140	5,065	3,075
Parks	856,241	952,397	909,903	42,494
	<u>1,400,240</u>	<u>1,597,536</u>	<u>1,264,930</u>	<u>332,606</u>
CONSERVATION AND DEVELOPMENT				
Land conservation	869,459	933,561	740,037	193,524
Economic development	387,827	412,827	352,110	60,717
Metropolitan Planning Organization	255,876	346,376	338,596	7,780
Harbor Commission Project	4,250	4,250	1,000	3,250
Zoning	838,695	847,111	817,816	29,295
Neighborhood revitalization	-	675,854	74,996	600,858
Donation Holmen Community Center	-	150,000	150,000	-
Donation La Crosse Center	200,000	200,000	150,000	50,000
Bluffland Protection	87,405	162,005	15,794	146,211
	<u>2,643,512</u>	<u>3,731,984</u>	<u>2,640,349</u>	<u>1,091,635</u>
MISCELLANEOUS				
Nondepartmental	126,437	151,016	67,204	83,812
Contingency	639,508	1,340,151	-	1,340,151
	<u>765,945</u>	<u>1,491,167</u>	<u>67,204</u>	<u>1,423,963</u>

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

Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
DEBT SERVICE				
Debt issue costs	\$ 49,200	\$ 73,205	\$ 72,705	\$ 500
Total debt service	<u>49,200</u>	<u>73,205</u>	<u>72,705</u>	<u>500</u>
CAPITAL OUTLAY				
General government	55,860	301,246	130,973	170,273
Public safety	721,565	1,349,530	499,250	850,280
Health and human services	300,000	770,527	768,306	2,221
Culture, recreation and education	1,701,748	2,021,804	1,516,361	505,443
Conservation and development	100,000	125,000	25,092	99,908
Total capital outlay	<u>2,879,173</u>	<u>4,568,107</u>	<u>2,939,982</u>	<u>1,628,125</u>
OTHER FINANCING USES				
Transfers out:				
Land Records	70,000	70,000	38,422	31,578
Business Fund	823,278	823,278	817,381	5,897
County Highway	5,150,800	5,150,800	5,127,295	23,505
Total other financing uses	<u>6,044,078</u>	<u>6,044,078</u>	<u>5,983,098</u>	<u>60,980</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u><u>\$ 45,398,068</u></u>	<u><u>\$ 51,841,466</u></u>	<u><u>\$ 44,715,983</u></u>	<u><u>\$ 7,125,483</u></u>

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

Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Property taxes	\$ 13,511,107	\$ 13,511,107	\$ 13,511,107	\$ -
Intergovernmental revenues:				
Human services	19,890,341	24,916,457	26,757,325	1,840,868
Public charges for services:				
Human services	14,516,730	11,900,380	10,661,567	(1,238,813)
Intergovernmental charges for services:				
Human services	1,932,483	2,247,483	2,290,534	43,051
Miscellaneous revenues	226,130	254,610	234,358	(20,252)
	<u>50,076,791</u>	<u>52,830,037</u>	<u>53,454,891</u>	<u>624,854</u>
EXPENDITURES				
Public safety:				
Western region adolescent services	1,587,912	1,587,912	1,631,877	(43,965)
Health and human services:				
Aging & disability resource center	3,631,165	3,899,712	3,409,138	490,574
Family and children services	8,112,145	8,452,516	7,269,991	1,182,525
Integrated support & recovery services	23,412,848	25,546,229	23,786,203	1,760,026
Income maintenance services	7,375,828	7,416,663	7,485,900	(69,237)
Justice support services	5,907,268	6,080,783	4,731,619	1,349,164
Miscellaneous	86,000	114,466	76,320	38,146
Capital outlay	-	-	13,600	(13,600)
	<u>50,113,166</u>	<u>53,098,281</u>	<u>48,404,648</u>	<u>4,693,633</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(36,375)</u>	<u>(268,244)</u>	<u>5,050,243</u>	<u>5,318,487</u>
OTHER FINANCING USES				
Transfer out	<u>(9,680)</u>	<u>(9,680)</u>	<u>(9,680)</u>	<u>-</u>
Net change in fund balance *	<u>\$ (46,055)</u>	<u>\$ (277,924)</u>	5,040,563	<u>\$ 5,318,487</u>
FUND BALANCE, BEGINNING			<u>8,825,574</u>	
FUND BALANCE, ENDING			<u>\$ 13,866,137</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, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues:				
Federal and State aid	\$ 1,392,511	\$ 2,008,323	\$ 2,417,455	\$ 409,132
Local government contribution	79,750	79,750	73,750	(6,000)
Miscellaneous revenues:				
Loan repayments	431,596	431,596	537,072	105,476
Investment earnings	13,391	13,391	4,971	(8,420)
Donations	-	73,000	232,800	159,800
Total revenues	<u>1,917,248</u>	<u>2,606,060</u>	<u>3,266,048</u>	<u>659,988</u>
EXPENDITURES				
Conservation and development:				
Economic development	3,457,426	4,087,426	4,141,865	(54,439)
Debt service:				
Principal	195,000	195,000	195,000	-
Interest and other charges	22,240	22,240	22,240	-
Capital outlay	100,000	100,000	-	100,000
Total expenditures	<u>3,774,666</u>	<u>4,404,666</u>	<u>4,359,105</u>	<u>45,561</u>
Deficiency of revenues under expenditures	<u>(1,857,418)</u>	<u>(1,798,606)</u>	<u>(1,093,057)</u>	<u>705,549</u>
OTHER FINANCING SOURCES				
Sale of capital assets	25,000	35,000	-	(35,000)
Transfer in	823,278	823,278	817,381	(5,897)
Total other financing sources	<u>848,278</u>	<u>858,278</u>	<u>817,381</u>	<u>(40,897)</u>
Net change in fund balance *	<u>\$ (1,009,140)</u>	<u>\$ (940,328)</u>	<u>(275,676)</u>	<u>\$ 664,652</u>
FUND BALANCE, BEGINNING			<u>696,707</u>	
FUND BALANCE, ENDING			<u>\$ 421,031</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, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Property taxes	\$ 6,597,799	\$ 6,597,799	\$ 6,597,799	\$ -
EXPENDITURES				
Debt service:				
Principal	5,140,000	5,140,000	5,140,000	-
Interest and other charges	1,497,419	1,497,419	1,507,872	(10,453)
Total expenditures	6,637,419	6,637,419	6,647,872	(10,453)
Deficiency of revenues under expenditures	(39,620)	(39,620)	(50,073)	(10,453)
OTHER FINANCING SOURCES				
Bond premium	-	218,406	218,406	-
Net change in fund balance *	\$ (39,620)	\$ 178,786	168,333	\$ (10,453)
FUND BALANCE, BEGINNING			454,427	
FUND BALANCE, ENDING			\$ 622,760	

*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 grants and fees charged by the Register of Deeds which are designated for computerization of land records service.

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

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

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

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

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

Capital Projects Fund:

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

LA CROSSE COUNTY, WISCONSIN
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

December 31, 2020

	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	
ASSETS										
Cash and investments	\$ 288,359	\$ 44,074	\$ 663,819	\$ 78,780	\$ 214,712	\$ 2,373,209	\$ 3,662,953	\$ -	\$ -	\$ 3,662,953
Restricted cash and investments	-	-	-	438,454	-	-	438,454	-	-	438,454
Receivables (net of allowance for uncollectibles)	-	17,871	2,128,050	1,833	-	3,316,228	5,463,982	-	-	5,463,982
Inventories and prepayments	-	-	1,364	-	-	52,201	53,565	-	-	53,565
TOTAL ASSETS	\$ 288,359	\$ 61,945	\$ 2,793,233	\$ 519,067	\$ 214,712	\$ 5,741,638	\$ 9,618,954	\$ -	\$ -	\$ 9,618,954
LIABILITIES										
Accounts payable and other current liabilities	1,434	8,255	40,829	-	4,002	261,775	316,295	-	-	316,295
Unearned revenues	11,414	-	-	-	-	169,721	181,135	-	-	181,135
Total liabilities	12,848	8,255	40,829	-	4,002	431,496	497,430	-	-	497,430
DEFERRED INFLOWS OF RESOURCES										
Subsequent year property tax levy	-	-	2,128,050	-	-	2,139,191	4,267,241	-	-	4,267,241
FUND BALANCES										
Nonspendable	-	-	1,364	-	-	52,201	53,565	-	-	53,565
Restricted	275,511	53,690	622,990	438,454	210,710	1,000	1,602,355	-	-	1,602,355
Committed	-	-	-	80,613	-	2,785,785	2,866,398	-	-	2,866,398
Assigned	-	-	-	-	-	331,965	331,965	-	-	331,965
Total fund balances	275,511	53,690	624,354	519,067	210,710	3,170,951	4,854,283	-	-	4,854,283
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 288,359	\$ 61,945	\$ 2,793,233	\$ 519,067	\$ 214,712	\$ 5,741,638	\$ 9,618,954	\$ -	\$ -	\$ 9,618,954

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

Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues:				
Grants and aids	\$ 1,000	\$ 100,463	\$ 89,050	\$ (11,413)
Public charges for services:				
Land recording assessment	126,500	126,500	194,664	68,164
Total revenues	<u>127,500</u>	<u>226,963</u>	<u>283,714</u>	<u>56,751</u>
EXPENDITURES				
Conservation and development:				
Land record costs	219,606	319,069	264,769	54,300
Total expenditures	<u>219,606</u>	<u>319,069</u>	<u>264,769</u>	<u>54,300</u>
Excess (deficiency) of revenues over expenditures	<u>(92,106)</u>	<u>(92,106)</u>	<u>18,945</u>	<u>111,051</u>
OTHER FINANCING SOURCES				
Transfers in	70,000	70,000	38,422	(31,578)
Total other financing sources	<u>70,000</u>	<u>70,000</u>	<u>38,422</u>	<u>(31,578)</u>
Net change in fund balance*	<u>\$ (22,106)</u>	<u>\$ (22,106)</u>	57,367	<u>\$ 79,473</u>
FUND BALANCE, BEGINNING			<u>218,144</u>	
FUND BALANCE, ENDING			<u>\$ 275,511</u>	

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

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

Year Ended December 31, 2020

	<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	\$ 110,000	\$ 110,000	\$ 82,014	\$ (27,986)
Miscellaneous revenues:				
Maintenance reimbursement	10,000	40,000	40,000	-
Total revenues	<u>120,000</u>	<u>150,000</u>	<u>122,014</u>	<u>(27,986)</u>
EXPENDITURES				
Public safety:				
Jail maintenance	139,651	169,651	113,230	56,421
Total expenditures	<u>139,651</u>	<u>169,651</u>	<u>113,230</u>	<u>56,421</u>
Net change in fund balance	<u>\$ (19,651)</u>	<u>\$ (19,651)</u>	8,784	<u>\$ 28,435</u>
FUND BALANCE, BEGINNING			<u>44,906</u>	
FUND BALANCE, ENDING			<u>\$ 53,690</u>	

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

Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Property taxes	\$ 2,091,088	\$ 2,091,088	\$ 2,091,088	\$ -
Intergovernmental revenues:				
Grants and aids	26,493	26,493	26,494	1
Public charges for services:				
Library fees	33,600	33,600	14,192	(19,408)
Miscellaneous revenues:				
Donations and contributions	20,700	20,700	32,459	11,759
Total revenues	<u>2,171,881</u>	<u>2,171,881</u>	<u>2,164,233</u>	<u>(7,648)</u>
EXPENDITURES				
Culture, recreation and education:				
Library	2,169,881	2,200,394	2,090,873	109,521
Capital outlay	2,000	2,000	-	2,000
Total expenditures	<u>2,171,881</u>	<u>2,202,394</u>	<u>2,090,873</u>	<u>111,521</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(30,513)</u>	<u>73,360</u>	<u>103,873</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (30,513)</u>	<u>73,360</u>	<u>\$ 103,873</u>
FUND BALANCE, BEGINNING			<u>550,994</u>	
FUND BALANCE, ENDING			<u>\$ 624,354</u>	

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

Year Ended December 31, 2020

	<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	\$ -	\$ -	\$ 15,653	\$ 15,653
Total revenues	<u>-</u>	<u>-</u>	<u>15,653</u>	<u>15,653</u>
EXPENDITURES				
Public works:				
Old landfill monitoring costs	43,825	43,825	32,498	11,327
Total expenditures	<u>43,825</u>	<u>43,825</u>	<u>32,498</u>	<u>11,327</u>
Net change in fund balance *	<u>\$ (43,825)</u>	<u>\$ (43,825)</u>	(16,845)	<u>\$ 26,980</u>
FUND BALANCE, BEGINNING			<u>535,912</u>	
FUND BALANCE, ENDING			<u>\$ 519,067</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, 2020

	<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	\$ -	\$ -	\$ -	\$ -
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Health and human services:				
Elderly services	<u>66,000</u>	<u>66,000</u>	<u>26,510</u>	<u>39,490</u>
Total expenditures	<u>66,000</u>	<u>66,000</u>	<u>26,510</u>	<u>39,490</u>
Net change in fund balance *	<u>\$ (66,000)</u>	<u>\$ (66,000)</u>	(26,510)	<u>\$ 39,490</u>
FUND BALANCE, BEGINNING			<u>237,220</u>	
FUND BALANCE, ENDING			<u>\$ 210,710</u>	

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

Year Ended December 31, 2020

	<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	\$ 2,129,511	\$ 2,129,511	\$ 2,129,511	\$ -
Intergovernmental revenues:				
Grants and aids	1,601,844	2,923,521	2,844,211	(79,310)
Licenses and permits:				
Inspection fees and permits	589,194	589,194	576,781	(12,413)
Dog licenses	135,784	135,784	147,976	12,192
Public charges for services:				
Health services	381,660	381,660	182,065	(199,595)
Intergovernmental charges for services:				
Health services	2,890	2,890	4,158	1,268
Miscellaneous revenues:				
Donations and not-for-profit grants	281,771	171,032	155,833	(15,199)
Total revenues	<u>5,122,654</u>	<u>6,333,592</u>	<u>6,040,535</u>	<u>(293,057)</u>
EXPENDITURES				
Health and human services:				
Administration	550,838	596,654	250,842	345,812
Disease education and support	347,688	1,664,961	1,845,324	(180,363)
Health education and safety	599,741	606,580	311,171	295,409
Health prevention	1,123,715	1,123,877	487,924	635,953
Healthy living	911,570	977,438	804,091	173,347
Inspection and testing	1,008,334	1,016,650	641,796	374,854
Preparedness	310,617	310,617	233,163	77,454
Substance abuse education	332,019	294,269	207,369	86,900
Other health	75,939	123,050	70,544	52,506
Capital outlay	23,000	23,557	7,235	16,322
Total expenditures	<u>5,283,461</u>	<u>6,737,653</u>	<u>4,859,459</u>	<u>1,878,194</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(160,807)</u>	<u>(404,061)</u>	<u>1,181,076</u>	<u>1,585,137</u>
OTHER FINANCING SOURCES				
Transfers in	<u>9,680</u>	<u>9,680</u>	<u>9,680</u>	<u>-</u>
Net change in fund balance*	<u>\$ (151,127)</u>	<u>\$ (394,381)</u>	1,190,756	<u>\$ 1,585,137</u>
FUND BALANCE, BEGINNING			<u>1,980,195</u>	
FUND BALANCE, ENDING			<u>\$ 3,170,951</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, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES				
Capital outlay	\$ -	\$ 47,706	\$ 47,706	\$ -
Total expenditures	-	47,706	47,706	-
Net change in fund balance*	<u>\$ -</u>	<u>\$ (47,706)</u>	(47,706)	<u>\$ -</u>
FUND BALANCE, BEGINNING			<u>47,706</u>	
FUND BALANCE, ENDING			<u>\$ -</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, 2020

	Robert G. Carroll Heights Apartments	Hillview Terrace	Neshonoc Manor	Regent Manor	Maplewood CBBF	Ravenwood Nursing Home	Monarch Manor	Household Hazardous Materials	Total Nonmajor Enterprise Funds
ASSETS									
Current Assets									
Cash and cash equivalents	\$ 2,213,351	\$ 997,421	\$ 345,182	\$ 13,605	\$ 345,389	\$ 327,363	\$ 50,438	\$ 424,418	\$ 4,717,167
Restricted cash and cash equivalents	-	-	1,392	2,075	360	1,860	3,360	-	9,047
Receivables (net of allowance for uncollectibles)	10	18,716	59,422	44,307	34,656	153,699	47,836	231,246	589,892
Inventories and prepayments	2,044	14	783	849	157	-	615	455	4,917
Total current assets	2,215,405	1,016,151	406,779	60,836	380,562	482,922	102,249	656,119	5,321,023
Noncurrent assets									
Restricted net pension asset	15,874	62,118	75,146	51,409	59,786	116,609	63,290	31,537	475,769
Capital Assets									
Land	-	-	-	115	-	-	229	-	344
Land improvements	123,092	-	3,450	-	3,450	-	-	53,875	183,867
Buildings	1,586,052	3,040,305	6,184	263,093	12,437	6,058	956,478	774,636	6,645,243
Machinery and equipment	187,637	197,846	141,170	83,460	136,697	57,087	89,199	183,433	1,076,529
Less accumulated depreciation	(1,717,962)	(877,821)	(92,759)	(186,788)	(81,851)	(20,908)	(280,398)	(569,147)	(3,827,634)
Total capital assets - net	178,819	2,360,330	58,045	159,880	70,733	42,237	765,508	442,797	4,078,349
Total noncurrent assets	194,693	2,422,448	133,191	211,289	130,519	158,846	828,798	474,334	4,554,118
Total Assets	2,410,098	3,438,599	539,970	272,125	511,081	641,768	931,047	1,130,453	9,875,141

DEFERRED OUTFLOWS

OF RESOURCES

Pension	34,099	138,437	128,672	101,473	125,615	215,375	125,523	77,037	946,231
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LIABILITIES

Current Liabilities

Accounts payable and other current liabilities	46,375	29,853	15,667	12,274	15,558	22,997	15,714	18,984	177,422
Other liabilities payable from restricted assets	-	-	1,392	2,075	360	1,860	3,360	-	9,047
Due to other funds	-	-	-	14,587	-	-	35,297	17,472	67,356
Unearned revenues	244	916	-	-	-	-	-	-	1,160
Accrued interest	-	17,379	-	-	-	-	-	-	17,379
Current portion of bonds and notes payable	-	118,785	-	-	-	-	-	-	118,785
Compensated absences	6,222	16,423	17,339	11,075	17,525	22,005	10,420	4,301	105,310
Total current liabilities	52,841	183,356	34,398	40,011	33,443	46,862	64,791	40,757	496,459

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

December 31, 2020

	Robert G. Carroll Heights Apartments	Hillview Terrace	Neshonoc Manor	Regent Manor	Maplewood CBBF	Ravenwood Nursing Home	Monarch Manor	Household Hazardous Materials	Total Nonmajor Enterprise Funds
LIABILITIES (CONTINUED)									
Noncurrent liabilities									
Advances from other funds	-	-	-	96,280	-	-	563,029	-	659,309
Bonds and notes payable	-	1,204,064	-	-	-	-	-	-	1,204,064
Total noncurrent liabilities	-	1,204,064	-	96,280	-	-	563,029	-	1,863,373
Total Liabilities	52,841	1,387,420	34,398	136,291	33,443	46,862	627,820	40,757	2,359,832
DEFERRED INFLOWS OF RESOURCES									
Subsequent year property tax levy Pension	47,877	201,316	-	128,885	154,668	-	157,027	170,468	170,468
Total Deferred Inflows of Resources	47,877	201,316	238,261	128,885	154,668	345,884	157,027	273,353	1,547,271
NET POSITION									
Net investment in capital assets	178,819	1,037,481	58,045	159,880	70,733	42,237	765,508	442,797	2,755,500
Restricted for:									
Pensions	15,874	62,118	75,146	51,409	59,786	116,609	63,290	31,537	475,769
Unrestricted (deficit)	2,148,786	888,701	262,792	(102,867)	318,066	305,551	(557,075)	419,046	3,683,000
Total Net Position	\$ 2,343,479	\$ 1,988,300	\$ 395,983	\$ 108,422	\$ 448,585	\$ 464,397	\$ 271,723	\$ 893,380	\$ 6,914,269

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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, 2020

	Robert G. Carrall 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	\$ 390,418	\$ 1,044,590	\$ 991,507	\$ 513,537	\$ 962,270	\$ 1,496,343	\$ 583,754	\$ 140,432	\$ 6,122,851
Intergovernmental grants and fees	-	3,785	11,221	10,798	7,732	-	12,893	251,225	297,654
Miscellaneous revenues	4,073	60	1,259	916	1,082	487	1,284	237	9,398
Total operating revenues	394,491	1,048,435	1,003,987	525,251	971,084	1,496,830	597,931	391,894	6,429,903
OPERATING EXPENSES									
Personnel services	120,337	495,077	564,346	475,287	521,054	961,513	509,137	205,314	3,852,065
Contractual services	5,550	134,914	475	4,018	215	21,144	7,022	108,707	282,045
General and administrative services	38,331	47,071	207,610	12,570	193,977	157,233	17,099	128,182	802,073
Materials and supplies	5,879	30,684	82,091	12,530	89,773	164,448	27,000	16,001	428,406
Utilities	57,957	36,848	20,279	6,551	20,279	12,509	11,304	6,716	172,443
Depreciation/amortization	45,578	85,156	8,506	12,298	11,091	5,751	36,333	26,144	230,857
Other services and charges	10,462	15,948	9,502	5,594	8,619	28,935	8,599	23,152	110,811
Total operating expenses	284,094	845,698	892,809	528,848	845,008	1,351,533	616,494	514,216	5,878,700
Operating income (loss)	110,397	202,737	111,178	(3,597)	126,076	145,297	(18,563)	(122,322)	551,203
NONOPERATING REVENUES (EXPENSES)									
Property taxes	-	-	-	-	-	-	-	167,278	167,278
Intergovernmental revenues	-	28,610	26,454	19,689	25,618	-	22,499	-	122,870
Investment earnings	-	-	2	2	3	-	3	-	10
Interest expense	-	(73,051)	-	(5,922)	-	-	(21,591)	-	(100,564)
Finance charges	-	(700)	-	-	-	-	-	-	(700)
Amortization of debt (discount) or premium	-	(1,215)	-	-	-	-	-	-	(1,215)
Rebates	-	24,556	-	-	-	-	-	-	24,556
Gain (Loss) on disposal of property and equipment	-	-	(1,221)	-	(550)	(1,133)	-	-	(2,904)
Total nonoperating revenues (expenses)	-	(21,800)	25,235	13,769	25,071	(1,133)	911	167,278	209,331
CHANGE IN NET POSITION	110,397	180,937	136,413	10,172	151,147	144,164	(17,652)	44,956	760,534
NET POSITION, BEGINNING	2,233,082	1,807,363	259,570	98,250	297,438	320,233	289,375	848,424	6,153,735
NET POSITION, ENDING	\$ 2,343,479	\$ 1,988,300	\$ 395,983	\$ 108,422	\$ 448,585	\$ 464,397	\$ 271,723	\$ 893,380	\$ 6,914,269

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

Year Ended December 31, 2020

	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	\$ 395,576	\$ 1,044,820	\$ 1,006,136	\$ 515,367	\$ 975,792	\$ 1,443,327	\$ 602,210	\$ 142,670	\$ 6,125,898
Receipts from cash contributions	-	-	-	-	-	-	-	237	237
Receipts from intergovernmental grants and fees	-	-	-	-	-	-	-	248,555	248,555
Payments to suppliers and providers	(87,529)	(94,348)	(290,756)	(41,124)	(299,222)	(369,602)	(60,992)	(152,680)	(1,396,253)
Payments to employees for salaries and benefits	(117,434)	(482,217)	(552,728)	(468,983)	(514,426)	(958,465)	(501,493)	(206,187)	(3,801,933)
Payments for interfund services used	(32,199)	(175,942)	(28,806)	(5,808)	(31,313)	(14,742)	(10,299)	(115,726)	(414,835)
Net cash provided by (used for) operating activities	158,414	292,313	133,846	(548)	130,831	100,518	29,426	(83,131)	761,669
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES									
Federal and state aids received	-	28,610	26,454	19,689	25,618	-	22,499	-	122,870
Receipts from property taxes	-	-	-	-	-	-	-	167,278	167,278
Net cash provided by (used for) non-capital financing activities	-	28,610	26,454	19,689	25,618	-	22,499	167,278	290,148
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES									
Acquisition and construction of capital assets	-	-	(10,309)	(2,600)	(10,283)	(5,860)	(1,311)	(14,521)	(44,884)
Rebates	-	24,556	-	-	-	-	-	-	24,556
Payment on advance from other funds	-	-	-	(13,877)	-	-	(34,085)	-	(47,962)
Payments for finance charges	-	(700)	-	-	-	-	-	-	(700)
Principal paid on long-term debt	-	(115,000)	-	-	-	-	-	-	(115,000)
Interest paid	-	(74,230)	-	(5,922)	-	-	(21,591)	-	(101,743)
Net cash used for capital and related financing activities	-	(165,374)	(10,309)	(22,399)	(10,283)	(5,860)	(56,987)	(14,521)	(285,733)
CASH FLOWS FROM INVESTING ACTIVITIES									
Interest on investments	-	-	2	2	3	-	3	-	10
Net cash provided by investing activities	-	-	2	2	3	-	3	-	10
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	158,414	155,549	149,993	(3,256)	146,169	94,658	(5,059)	69,626	766,094
CASH AND CASH EQUIVALENTS, BEGINNING	2,054,937	841,872	196,581	18,936	199,580	234,565	58,857	354,792	3,960,120
CASH AND CASH EQUIVALENTS, ENDING	\$ 2,213,351	\$ 997,421	\$ 346,574	\$ 15,680	\$ 345,749	\$ 329,223	\$ 53,798	\$ 424,418	\$ 4,726,214

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

Year Ended December 31, 2020

	Robert G. Carroll Heights Apartments		Hillview Terrace	Neshonoc Manor	Regent Manor	Maplewood CBRF	Ravenwood Nursing Home	Monarch Manor	Hazardous Materials	Total Nonmajor Enterprise Funds									
		\$	110,397	\$	202,737	\$	111,178	\$	(3,597)	\$	126,076	\$	145,297	\$	(18,563)	\$	(122,322)	\$	551,203
		45,578		85,156		8,506		12,298		11,091		5,751		36,333		26,144		230,857	
		1,306		(4,031)		1,346		(9,471)		4,776		(53,915)		4,928		(432)		(55,493)	
		17		873		(271)		(320)		(2)		-		(314)		100		83	
		1,248		7,730		6,647		2,787		384		668		5,368		2,867		27,699	
		(909)		(5,914)		3,947		(5,550)		(17,913)		5,628		2,800		(7,942)		4,211	
		-		-		-		-		-		-		-		17,472		(5,991)	
		(161)		916		-		-		-		-		-		-		755	
		938		4,846		2,493		724		2,399		(2,911)		(1,126)		982		8,345	
		48,017		89,576		22,668		3,049		4,755		(44,779)		47,989		39,191		210,466	
		\$	158,414	\$	292,313	\$	133,846	\$	(548)	\$	130,831	\$	100,518	\$	29,426	\$	(83,131)	\$	761,669

Net cash provided by (used for) operating activities

NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:

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

Operating income (loss)		\$	110,397
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities			
Depreciation expense			48,017
(Increase) Decrease receivables			(161)
(Increase) Decrease inventories and prepayments			938
(Increase) Decrease pension related amounts			(909)
Increase (Decrease) accounts payable and other current liabilities			1,248
Increase (Decrease) due to other funds			(5,914)
Increase (Decrease) unearned revenue			916
Increase (Decrease) compensated absences			4,846
Total adjustments			89,576

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

Unrestricted, January 1, 2020	\$	2,054,937	\$	841,872	\$	195,992	\$	16,448	\$	199,152	\$	233,117	\$	54,848	\$	354,792	\$	3,951,158
Restricted, January 1, 2020		-		-		589		2,488		428		1,448		4,009		-		8,962
Total		2,054,937		841,872		196,581		18,936		199,580		234,565		58,857		354,792		3,960,120
Net increase (decrease) in cash and cash equivalents																		
Total		158,414		155,549		149,993		(3,256)		146,169		94,658		(5,059)		69,626		766,094
Unrestricted, December 31, 2020	\$	2,213,351	\$	997,421	\$	346,574	\$	15,680	\$	345,749	\$	329,223	\$	53,798	\$	424,418	\$	4,717,167
Restricted, December 31, 2020		-		-		1,392		2,075		360		1,860		3,360		-		9,047
Total		2,213,351		997,421		346,574		15,680		345,749		329,223		53,798		424,418		4,726,214

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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, 2020

	County Highway	Workers Compensation Self Insurance	Health Self Insurance	Liability Self Insurance	Total Internal Service Funds
ASSETS					
Current Assets					
Cash and cash equivalents	\$ 3,280,259	\$ 677,654	\$ 15,801,683	\$ 254,677	\$ 20,014,273
Restricted investments:					
Retention deposit in WMMIC	-	-	-	264,324	264,324
Receivables (net of allowance for uncollectibles)	4,573,306	-	263,472	28,016	4,864,794
Due from other funds	-	229,252	-	-	229,252
Inventories and prepayments	1,169,259	125,972	-	-	1,295,231
Total current assets	<u>9,022,824</u>	<u>1,032,878</u>	<u>16,065,155</u>	<u>547,017</u>	<u>26,667,874</u>
Noncurrent Assets					
Other assets	85,917	-	-	-	85,917
Investment in WMMIC	-	-	-	685,036	685,036
Restricted net pension asset	715,970	-	-	-	715,970
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	17,724,606	-	-	-	17,724,606
Infrastructure	125,366,880	-	-	-	125,366,880
Intangibles	3,577,837	-	-	-	3,577,837
Construction in progress	2,400,650	-	-	-	2,400,650
Less accumulated depreciation	(72,983,050)	-	-	-	(72,983,050)
Total capital assets - net	<u>82,981,693</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>82,981,693</u>
Total noncurrent assets	<u>83,783,580</u>	<u>-</u>	<u>-</u>	<u>685,036</u>	<u>84,468,616</u>
Total Assets	<u>92,806,404</u>	<u>1,032,878</u>	<u>16,065,155</u>	<u>1,232,053</u>	<u>111,136,490</u>
DEFERRED OUTFLOWS OF RESOURCES					
Pension	1,543,869	-	-	-	1,543,869
Total Deferred Outflows of Resources	<u>1,543,869</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,543,869</u>
LIABILITIES					
Current liabilities					
Accounts payable and other current liabilities	718,667	-	45,944	-	764,611
Claims payable	-	229,252	1,319,981	989,030	2,538,263
Due to other funds	13,510	-	-	-	13,510
Compensated absences	253,107	-	-	-	253,107
Total current liabilities	<u>985,284</u>	<u>229,252</u>	<u>1,365,925</u>	<u>989,030</u>	<u>3,569,491</u>
Noncurrent liabilities					
Other post employment benefit liability	-	-	2,674,542	-	2,674,542
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>2,674,542</u>	<u>-</u>	<u>2,674,542</u>
Total Liabilities	<u>985,284</u>	<u>229,252</u>	<u>4,040,467</u>	<u>989,030</u>	<u>6,244,033</u>
DEFERRED INFLOWS OF RESOURCES					
Subsequent year property tax levy	3,569,154	-	-	-	3,569,154
Pension	2,034,722	-	-	-	2,034,722
Post employment benefits	-	-	2,010,179	-	2,010,179
Total Deferred Inflows of Resources	<u>5,603,876</u>	<u>-</u>	<u>2,010,179</u>	<u>-</u>	<u>7,614,055</u>
NET POSITION					
Net investment in capital assets	82,625,432	-	-	-	82,625,432
Restricted for:					
Pensions	715,970	-	-	-	715,970
Unrestricted	4,419,711	803,626	10,014,509	243,023	15,480,869
Total Net Position	<u>\$ 87,761,113</u>	<u>\$ 803,626</u>	<u>\$ 10,014,509</u>	<u>\$ 243,023</u>	<u>\$ 98,822,271</u>

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

Year Ended December 31, 2020

	County Highway	Workers Compensation Self Insurance	Health Self Insurance	Liability Self Insurance	Total Internal Service Funds
OPERATING REVENUES					
Public charges for services	\$ 3,441,059	\$ -	\$ 1,848,015	\$ -	\$ 5,289,074
Interdepartmental revenues	-	479,630	13,724,949	331,115	14,535,694
Miscellaneous revenues	66,174	-	-	28,016	94,190
Total operating revenues	<u>3,507,233</u>	<u>479,630</u>	<u>15,572,964</u>	<u>359,131</u>	<u>19,918,958</u>
OPERATING EXPENSES					
Construction and maintenance	6,847,768	-	-	-	6,847,768
General and administrative services	820,927	206,098	1,646,689	331,943	3,005,657
Post employment benefit	-	-	239,371	-	239,371
Claims	-	273,532	11,675,198	173,642	12,122,372
Depreciation	3,946,514	-	-	-	3,946,514
Total operating expenses	<u>11,615,209</u>	<u>479,630</u>	<u>13,561,258</u>	<u>505,585</u>	<u>26,161,682</u>
Operating income (loss)	<u>(8,107,976)</u>	<u>-</u>	<u>2,011,706</u>	<u>(146,454)</u>	<u>(6,242,724)</u>
NONOPERATING REVENUES (EXPENSES)					
Property taxes	3,569,154	-	-	-	3,569,154
Intergovernmental revenues	2,231,322	-	-	-	2,231,322
Investment earnings	-	-	66,283	5,220	71,503
Gain (loss) on disposal of property and equipment	5,778	-	-	-	5,778
Total nonoperating revenues (expenses)	<u>5,806,254</u>	<u>-</u>	<u>66,283</u>	<u>5,220</u>	<u>5,877,757</u>
Income (loss) before transfers and contributions	<u>(2,301,722)</u>	<u>-</u>	<u>2,077,989</u>	<u>(141,234)</u>	<u>(364,967)</u>
Transfers in	5,127,295	-	-	-	5,127,295
Transfers out	(40,000)	-	-	-	(40,000)
Capital contributions	3,802,614	-	-	-	3,802,614
CHANGE IN NET POSITION	<u>6,588,187</u>	<u>-</u>	<u>2,077,989</u>	<u>(141,234)</u>	<u>8,524,942</u>
NET POSITION, BEGINNING	<u>81,172,926</u>	<u>803,626</u>	<u>7,936,520</u>	<u>384,257</u>	<u>90,297,329</u>
NET POSITION, ENDING	<u>\$ 87,761,113</u>	<u>\$ 803,626</u>	<u>\$ 10,014,509</u>	<u>\$ 243,023</u>	<u>\$ 98,822,271</u>

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

Year Ended December 31, 2020

	County Highway	Workers Compensation				Health Self Insurance	Liability Self Insurance	Total Internal Service Funds
		Self Insurance	Self Insurance	Self Insurance	Self Insurance			
CASH FLOWS FROM OPERATING ACTIVITIES								
Receipts from customers and users	\$ 4,066,600	\$ -	\$ 1,848,015	\$ -	\$ -	\$ 5,914,615		
Receipts from interfund services provided	-	459,084	13,724,949	-	331,115	14,515,148		
Other operating cash receipts	66,174	-	-	-	38,362	104,536		
Payments to suppliers and providers	(2,202,645)	(491,963)	(13,034,323)	-	(419,450)	(16,148,381)		
Payments to employees for salaries and benefits	(5,027,474)	-	-	-	-	(5,027,474)		
Payments for interfund services used	(378,926)	-	-	-	-	(378,926)		
Net cash provided by (used for) operating activities	(3,476,271)	(32,879)	2,538,641	(49,973)		(1,020,482)		
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES								
Transfer to other funds	(40,000)	-	-	-	-	(40,000)		
Federal and state aid received	2,231,322	-	-	-	-	2,231,322		
Receipts from property taxes	3,569,154	-	-	-	-	3,569,154		
Net cash provided by non-capital financing activities	5,760,476	-	-	-	-	5,760,476		
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES								
Acquisition and construction of capital assets	(11,213,807)	-	-	-	-	(11,213,807)		
Transfers from other funds	5,127,295	-	-	-	-	5,127,295		
Proceeds from sales of capital assets	123,377	-	-	-	-	123,377		
Proceeds from capital contributions	3,802,614	-	-	-	-	3,802,614		
Net cash used for capital and related financing activities	(2,160,521)	-	-	-	-	(2,160,521)		
CASH FLOWS FROM INVESTING ACTIVITIES								
Interest on investments	-	-	66,283	-	5,220	71,503		
Net cash provided by investing activities	-	-	66,283	-	5,220	71,503		
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	123,684	(32,879)	2,604,924	(44,753)		2,650,976		
CASH AND CASH EQUIVALENTS, BEGINNING	3,156,575	710,533	13,196,759	299,430		17,363,297		
CASH AND CASH EQUIVALENTS, ENDING	\$ 3,280,259	\$ 677,654	\$ 15,801,683	\$ 254,677	\$	\$ 20,014,273		

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

Year Ended December 31, 2020

	Workers					Total Internal Service Funds
	County Highway	Compensation Self Insurance	Health Self Insurance	Liability Self Insurance	Internal Service Funds	
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES						
Operating income (loss)	\$ (8,107,976)	\$ -	\$ 2,011,706	\$ (146,454)	\$ (6,242,724)	
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:						
Depreciation expense	3,946,514	-	-	-	3,946,514	
(Increase) Decrease receivables	625,541	5,601	36,001	10,346	677,489	
(Increase) Decrease due from other funds	-	(26,147)	-	-	(26,147)	
(Increase) Decrease inventories and prepayments	116,894	(32,879)	-	-	84,015	
(Increase) Decrease other assets	(57,889)	-	-	-	(57,889)	
(Increase) Decrease retention deposit	-	-	-	34,120	34,120	
(Increase) Decrease pension related amounts	60,018	-	-	-	60,018	
Increase (Decrease) accounts payable and other current liabilities	(83,172)	-	(9,782)	-	(92,954)	
Increase (Decrease) claims payable	-	20,546	186,919	52,015	259,480	
Increase (Decrease) due to other funds	243	-	-	-	243	
Increase (Decrease) compensated absences	23,556	-	-	-	23,556	
Increase (Decrease) other post employment benefit related amounts	-	-	313,797	-	313,797	
Total adjustments	4,631,705	(32,879)	526,935	96,481	5,222,242	
NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES	\$ (3,476,271)	\$ (32,879)	\$ 2,538,641	\$ (49,973)	\$ (1,020,482)	

NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:

County Highway acquired capital assets during 2020 through accounts payable. \$356,261 of capital asset purchases remained in the outstanding accounts payable balance at year-end.

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FIDUCIARY FUNDS

Custodial Funds:

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

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

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

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

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

DECEMBER 31, 2020

	<u>Circuit Court</u>	<u>Inmate and Representative Payee</u>	<u>Metro Enforcement Group</u>	<u>Total Custodial Funds</u>
ASSETS				
Cash and cash equivalents	\$ 757,695	\$ 27,776	\$ 124,074	\$ 909,545
Receivables	-	-	9,339	9,339
Inventories and prepayments	-	-	4,848	4,848
Total Assets	<u>757,695</u>	<u>27,776</u>	<u>138,261</u>	<u>923,732</u>
LIABILITIES				
Accounts payable and other current liabilities	<u>757,695</u>	<u>27,776</u>	<u>44,649</u>	<u>830,120</u>
Total Liabilities	<u>757,695</u>	<u>27,776</u>	<u>44,649</u>	<u>830,120</u>
NET POSITION				
Restricted for other governments or organizations	-	-	93,612	93,612
Total Net Position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 93,612</u>	<u>\$ 93,612</u>

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

YEAR ENDED DECEMBER 31, 2020

	<u>Circuit Court</u>	<u>Inmate and Representative Payee</u>	<u>Metro Enforcement Group</u>	<u>Property Tax Collections</u>	<u>Total Custodial Funds</u>
ADDITIONS					
Federal and State aid	\$ -	\$ -	\$ 100,203	\$ -	\$ 100,203
Intergovernmental revenue	-	-	85,244	-	85,244
Fine and forfeiture collections	3,359,904	-	-	-	3,359,904
Property tax collections	-	-	-	80,747,724	80,747,724
Contributions:					
Inmate funds	-	209,830	-	-	209,830
Interest	1,075	-	-	-	1,075
Total Additions	<u>3,360,979</u>	<u>209,830</u>	<u>185,447</u>	<u>80,747,724</u>	<u>84,503,980</u>
DEDUCTIONS					
Salary and fringe payments to employees	-	-	83,464	-	83,464
Payments of funds to other governments	-	-	20,640	-	20,640
Purchase of materials and supplies	-	-	57,985	-	57,985
Administrative expenses	-	-	13,937	-	13,937
Remittance of fines and forfeitures	3,360,979	-	-	-	3,360,979
Property tax payments	-	-	-	80,747,724	80,747,724
Distribution of inmate funds	-	209,830	-	-	209,830
Total Deductions	<u>3,360,979</u>	<u>209,830</u>	<u>176,026</u>	<u>80,747,724</u>	<u>84,494,559</u>
CHANGE IN FIDUCIARY NET POSITION	-	-	9,421	-	9,421
NET POSITION, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>84,191</u>	<u>-</u>	<u>84,191</u>
NET POSITION, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 93,612</u>	<u>\$ -</u>	<u>\$ 93,612</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	160
<p>These schedules contain trend information to help the reader understand how the County’s financial performance and well-being have changed over time.</p>	
Revenue Capacity	165
<p>These schedules contain information to help the reader assess the County’s most significant local revenue source, property tax.</p>	
Debt Capacity	169
<p>These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.</p>	
Demographic and Economic Information	176
<p>These schedules offer demographic and economic indicators to help the reader understand the environment within which the County’s financial activities take place.</p>	
Operating Information	178
<p>These schedules contain service and infrastructure data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.</p>	

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

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

	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Governmental activities										
Net investment in capital assets	\$ 81,746,390	\$ 85,608,357	\$ 84,758,287	\$ 87,083,222	\$ 83,871,162	\$ 82,884,779	\$ 84,270,778	\$ 86,110,257	\$ 88,984,413	\$ 95,361,921
Restricted	7,453,460	5,332,845	12,315,884	5,286,345	14,500,096	8,373,753	8,763,343	18,883,813	12,435,462	21,526,913
Unrestricted	42,563,764	40,300,277	29,975,895	32,214,430	39,575,461	48,937,809	44,645,507	39,193,828	50,513,221	49,117,928
Total governmental activities net position	\$ 131,763,614	\$ 131,841,479	\$ 127,050,066	\$ 124,583,997	\$ 137,946,719	\$ 140,196,341	\$ 137,679,628	\$ 144,187,898	\$ 151,933,096	\$ 166,006,762
Business-type activities										
Net investment in capital assets	\$ 8,804,778	\$ 8,722,347	\$ 8,655,609	\$ 10,175,758	\$ 12,211,780	\$ 10,600,932	\$ 11,935,162	\$ 13,492,863	\$ 13,066,582	\$ 12,574,071
Restricted	-	-	-	-	1,713,201	-	1,359,646	2,771,263	96,785	1,918,748
Unrestricted	13,568,236	15,570,477	15,286,663	11,984,666	11,705,372	13,701,497	11,832,919	12,011,128	16,932,564	18,194,884
Total business-type activities net position	\$ 22,373,014	\$ 24,292,824	\$ 23,942,272	\$ 22,160,424	\$ 25,630,353	\$ 24,302,429	\$ 25,127,727	\$ 28,275,254	\$ 30,095,931	\$ 32,687,703
Primary government										
Net investment in capital assets	\$ 90,551,168	\$ 94,330,704	\$ 93,413,896	\$ 97,258,980	\$ 96,082,942	\$ 93,485,711	\$ 96,205,940	\$ 99,603,120	\$ 102,050,995	\$ 107,935,992
Restricted	7,453,460	5,332,845	12,315,884	5,286,345	16,213,297	8,373,753	10,122,989	21,655,076	12,532,247	23,445,661
Unrestricted	56,132,000	56,470,754	45,262,558	44,199,096	51,280,833	62,639,306	56,478,426	51,204,956	67,445,785	67,312,812
Total primary government net position	\$ 154,136,628	\$ 156,134,303	\$ 150,992,338	\$ 146,744,421	\$ 163,577,072	\$ 164,498,770	\$ 162,807,355	\$ 172,463,152	\$ 182,029,027	\$ 198,694,465

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

	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Expenses										
Governmental activities:										
General government	\$ 9,974,387	\$ 9,651,740	\$ 10,885,928	\$ 9,849,340	\$ 12,128,660	\$ 10,481,817	\$ 10,503,901	\$ 11,324,080	\$ 9,757,576	\$ 9,923,678
Public safety	17,186,169	16,669,785	18,032,416	17,914,983	18,439,173	19,025,286	18,921,591	19,266,507	19,367,187	19,110,843
Public works	9,723,839	10,449,803	10,816,398	9,886,390	11,043,214	12,502,920	12,354,525	11,318,173	12,377,088	11,466,853
Health and human services	39,496,164	41,763,281	44,556,751	45,248,349	49,003,479	53,200,997	53,978,318	51,053,092	56,216,069	56,423,175
Culture, recreation and education	3,047,468	2,928,389	3,305,864	3,078,594	3,177,994	3,293,508	3,456,445	3,357,778	3,692,275	3,765,482
Conservation and development	2,463,608	2,804,398	2,392,412	3,211,218	3,600,824	3,281,411	4,952,696	3,289,331	3,061,333	5,828,675
Interest on long-term debt	1,660,047	1,410,577	1,375,928	1,369,057	1,416,671	1,953,112	2,062,260	1,623,021	1,561,757	1,532,860
Total governmental activities expenses	\$ 83,553,682	\$ 85,677,973	\$ 91,365,697	\$ 90,557,931	\$ 98,810,015	\$ 103,739,051	\$ 106,229,736	\$ 101,231,982	\$ 106,033,285	\$ 108,051,566
Business-type activities:										
Hillview Health Care Center	15,438,076	15,642,746	16,346,777	16,423,463	16,803,148	16,971,628	16,081,900	13,947,038	13,308,374	11,425,280
Lakeview Nursing Home Facility	291,228	361,846	313,295	290,046	392,250	522,348	1,486,751	1,093,519	1,096,852	1,071,756
Solid Waste	9,513,211	8,855,268	11,361,672	11,913,288	11,472,378	12,028,325	9,813,787	10,169,621	12,175,043	12,349,546
Non-major enterprise funds	2,495,284	3,414,201	3,740,337	4,661,775	4,250,541	4,460,669	6,195,483	5,717,912	5,842,446	5,877,991
Total business-type activities expenses	\$ 27,737,799	\$ 28,274,061	\$ 31,762,081	\$ 33,288,572	\$ 32,918,317	\$ 33,982,970	\$ 33,577,921	\$ 30,928,090	\$ 32,422,715	\$ 30,724,573
Total primary government expenses	\$ 111,291,481	\$ 113,952,034	\$ 123,127,778	\$ 123,846,503	\$ 131,728,332	\$ 137,722,021	\$ 139,807,657	\$ 132,160,072	\$ 138,456,000	\$ 138,776,139
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 2,572,829	\$ 2,687,474	\$ 3,291,819	\$ 1,995,715	\$ 1,932,236	\$ 2,051,535	\$ 2,039,105	\$ 1,894,811	\$ 2,076,107	\$ 2,162,520
Public safety	1,191,039	1,252,120	1,074,982	960,097	1,326,215	1,141,971	880,723	1,616,855	1,759,902	1,499,333
Public works	4,739,044	3,548,058	3,791,226	3,478,998	3,571,144	3,742,283	3,791,839	3,723,054	3,933,187	3,507,233
Health and human services	3,974,552	3,966,892	3,918,816	2,899,079	2,844,188	5,056,124	5,265,628	15,129,335	15,537,938	13,583,013
Culture, recreation and education	554,089	442,700	540,203	565,323	648,918	700,685	705,194	733,389	759,970	830,174
Conservation and development	471,519	577,834	478,667	750,254	934,738	572,793	489,416	492,427	635,109	1,693,921
Operating grants and contributions	31,121,706	27,916,727	27,572,884	33,011,418	36,938,214	41,970,637	36,494,901	31,861,104	32,087,007	38,837,558
Capital grants and contributions	-	-	599,026	526,350	926,473	912,385	2,888,401	-	2,095,858	4,856,703
Total governmental activities program revenues	\$ 44,624,778	\$ 40,391,805	\$ 41,267,623	\$ 44,187,234	\$ 49,122,126	\$ 56,148,413	\$ 51,955,207	\$ 55,450,975	\$ 58,885,078	\$ 66,970,455
Business-type activities:										
Charges for services:										
Hillview Health Care Center	14,443,750	14,753,016	14,471,625	15,256,809	14,686,798	13,495,010	13,076,605	11,446,011	10,679,766	10,027,566
Lakeview Nursing Home Facility	291,228	300,746	299,923	290,123	280,349	339,414	1,280,935	1,280,480	1,280,128	1,302,978
Solid Waste	10,320,046	10,006,216	11,343,402	10,520,812	11,827,358	12,522,992	12,346,854	11,987,954	12,660,093	12,992,880
Non-major enterprise funds	2,543,992	3,496,305	3,847,596	3,990,813	4,233,128	4,383,355	5,604,853	5,806,172	6,109,667	6,429,903
Operating grants and contributions	1,215,249	1,451,128	1,216,899	1,281,998	1,738,358	1,659,439	1,787,887	3,195,885	2,756,871	2,059,156
Capital grants and contributions	5,873	-	-	69,820	-	69,820	-	-	-	-
Total business-type activities program revenues	\$ 28,820,138	\$ 30,007,411	\$ 31,179,445	\$ 31,340,555	\$ 32,765,991	\$ 32,470,830	\$ 34,097,134	\$ 33,716,502	\$ 33,486,525	\$ 32,812,483
Total primary government program revenues	\$ 73,444,916	\$ 70,399,216	\$ 72,447,068	\$ 75,527,789	\$ 81,888,117	\$ 88,618,443	\$ 86,052,341	\$ 89,167,477	\$ 92,371,603	\$ 99,782,938
Net (Expense)/Revenue										
Governmental activities	\$ (38,928,904)	\$ (45,286,168)	\$ (50,098,074)	\$ (46,370,697)	\$ (49,687,889)	\$ (47,590,638)	\$ (54,274,529)	\$ (45,781,007)	\$ (47,148,207)	\$ (41,081,111)
Business-type activities	1,082,339	1,733,350	(582,636)	(1,948,017)	(152,326)	(1,512,940)	519,213	2,788,412	1,063,810	2,087,910
Total primary government net expense	\$ (37,846,565)	\$ (43,552,818)	\$ (50,680,710)	\$ (48,318,714)	\$ (49,840,215)	\$ (49,103,578)	\$ (53,755,316)	\$ (42,992,595)	\$ (46,084,397)	\$ (38,993,201)

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

	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Revenues and other changes in Net Position										
Governmental activities:										
Taxes										
Property taxes	\$ 29,304,986	\$ 29,306,432	\$ 29,724,209	\$ 30,830,842	\$ 31,445,155	\$ 32,560,874	\$ 33,500,501	\$ 34,171,629	\$ 34,723,713	\$ 35,624,535
Sales taxes	10,201,912	10,292,560	10,561,246	11,423,778	11,814,918	12,044,352	12,447,360	12,927,849	13,183,916	13,312,448
Other taxes	6,522	5,780	28,541	7,382	20,691	14,473	23,137	53,290	202,038	49,021
Unrestricted grants and contributions	5,218,824	4,202,354	4,220,936	4,237,750	4,256,166	4,259,677	4,227,260	4,236,691	4,628,167	4,614,647
Investment earnings and interest on delinquent taxes	1,423,356	1,463,930	871,715	1,290,588	2,358,456	723,893	1,348,982	1,608,276	2,264,216	1,503,974
Gain on disposal of capital assets	-	-	-	614,288	737,767	210,474	292,726	1,274,213	91,997	50,152
Transfers	122,250	92,977	(99,986)	-	15,700	26,517	(82,150)	(30,948)	(200,642)	-
Total governmental activities	46,277,850	45,364,033	45,306,661	48,404,628	50,648,853	49,840,260	51,757,816	54,241,000	54,893,405	55,154,777
Business-type activities:										
Property taxes	181,593	182,913	115,000	115,577	131,700	116,100	146,363	154,050	160,911	167,278
Interest income	215,054	96,524	17,098	50,592	34,911	94,855	75,225	165,192	390,274	324,302
Gains on disposal of capital assets	294,223	-	-	-	31,138	578	2,347	8,925	5,040	12,282
Transfers	(122,250)	(92,977)	99,986	-	(15,700)	(26,517)	82,150	30,948	200,642	-
Total business-type activities	568,620	186,460	232,084	166,169	182,049	185,016	306,085	359,115	756,867	503,862
Total primary government	\$ 46,846,470	\$ 45,550,493	\$ 45,538,745	\$ 48,570,797	\$ 50,830,902	\$ 50,025,276	\$ 52,063,901	\$ 54,600,115	\$ 55,650,272	\$ 55,658,639
Change in Net Position										
Governmental activities	\$ 7,348,946	\$ 77,865	\$ (4,791,413)	\$ 2,033,931	\$ 960,964	\$ 2,249,622	\$ (2,516,713)	\$ 8,459,993	\$ 7,745,198	\$ 14,073,666
Business-type activities	1,650,959	1,919,810	(350,552)	(1,781,848)	29,723	(1,327,924)	825,298	3,147,527	1,820,677	2,591,772
Total primary government	\$ 8,999,905	\$ 1,997,675	\$ (5,141,965)	\$ 252,083	\$ 990,687	\$ 921,698	\$ (1,691,415)	\$ 11,607,520	\$ 9,565,875	\$ 16,665,438

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

	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Fund										
Nonspendable	\$ 4,996,385	\$ 4,910,575	\$ 5,784,142	\$ 5,813,469	\$ 5,376,552	\$ 4,092,826	\$ 4,173,944	\$ 4,195,465	\$ 3,431,287	\$ 3,166,383
Restricted	3,018,186	3,355,024	4,134,711	1,209,450	712,343	587,052	882,076	736,661	688,104	233,265
Committed	1,793,893	1,479,522	1,218,341	1,226,997	1,931,287	1,953,888	974,507	2,149,654	1,860,494	1,665,257
Assigned	2,424,319	2,820,609	2,190,407	1,776,546	4,151,308	6,162,676	5,006,726	4,836,213	5,355,894	6,292,288
Unassigned	14,120,359	14,722,638	13,569,192	18,010,105	19,079,125	19,535,110	19,909,765	20,710,833	23,529,956	24,308,616
Total general fund	\$ 26,353,142	\$ 27,288,368	\$ 26,896,793	\$ 28,036,567	\$ 31,250,615	\$ 32,331,552	\$ 30,947,018	\$ 32,628,826	\$ 34,865,735	\$ 35,665,809
All other Governmental Funds										
Nonspendable	\$ 10,297	\$ 13,430	\$ 11,473	\$ 11,922	\$ 68,138	\$ 125,512	\$ 144,424	\$ 82,855	\$ 68,723	\$ 77,086
Restricted	5,574,947	3,039,343	3,636,198	3,763,354	8,182,952	18,561,709	4,296,798	4,981,960	4,859,426	5,130,209
Committed	574,910	574,910	574,910	574,910	-	-	1,870,452	6,111,127	7,991,515	14,028,982
Assigned	9,274,083	8,842,917	7,326,174	6,474,822	4,818,074	4,711,576	1,290,227	209,277	672,121	527,934
Unassigned (deficit)	-	-	-	-	-	-	(40,642)	-	-	-
Total all other governmental funds	\$ 15,434,237	\$ 12,470,600	\$ 11,548,755	\$ 10,825,008	\$ 13,069,164	\$ 23,398,797	\$ 7,561,259	\$ 11,385,219	\$ 13,591,785	\$ 19,764,211

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

	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Revenues										
Taxes	\$ 37,858,335	\$ 38,244,356	\$ 38,425,535	\$ 40,330,130	\$ 41,295,362	\$ 42,319,874	\$ 43,220,862	\$ 44,516,441	\$ 45,349,766	\$ 46,069,842
Intergovernmental revenues	34,576,650	29,986,312	30,195,013	35,142,848	40,153,070	39,951,912	39,041,210	32,712,558	33,223,690	42,621,064
Interdepartmental revenues	542,618	525,956	536,443	1,160	2,289	-	-	-	-	-
Licenses and permits	1,051,839	1,043,874	1,821,883	1,309,134	912,751	950,092	1,003,669	979,748	1,041,059	1,050,083
Fines, forfeits and penalties	418,465	425,593	387,206	395,808	374,901	357,711	368,448	340,756	352,293	310,787
Public charges for services	6,143,915	6,089,808	5,783,557	4,857,588	5,343,875	4,707,407	4,642,138	15,006,100	15,874,908	14,100,536
Intergovernmental charges for services	1,210,939	1,325,834	1,336,882	1,486,690	1,595,980	3,537,505	3,653,109	4,102,688	5,696,889	5,496,575
Miscellaneous revenues	1,504,079	2,001,333	954,559	1,626,198	1,106,808	1,985,470	2,378,176	2,172,325	3,123,600	2,553,051
Total revenues	83,306,840	79,643,066	79,441,078	85,149,556	90,785,056	93,809,971	94,307,612	99,830,596	104,662,205	112,201,938
Expenditures										
General government	10,909,942	10,941,712	11,133,385	11,235,079	12,349,685	10,780,323	11,007,894	11,877,554	11,365,502	11,949,059
Public safety	15,781,813	15,302,543	15,811,438	16,332,344	16,536,275	16,637,560	17,249,297	17,568,988	17,247,555	17,340,339
Public works	35,928	29,350	6,171	41,436	45,895	36,901	59,314	26,360	26,156	32,498
Health and human services	39,234,822	41,491,650	42,744,172	44,969,985	48,921,985	51,472,233	51,990,061	50,496,463	54,659,028	55,841,329
Culture, recreation and education	2,969,604	2,918,195	3,066,179	3,033,119	3,068,702	3,084,688	3,273,745	3,101,429	3,381,100	3,355,803
Conservation and development	6,931,787	2,698,132	2,233,775	3,714,552	5,181,666	4,028,249	5,023,122	4,949,617	4,603,779	7,046,983
Miscellaneous	86,465	79,822	100,714	113,370	74,720	130,075	76,661	47,072	46,598	67,204
Debt service:										
Principal	11,009,495	6,892,209	3,734,616	4,205,079	3,636,729	9,273,161	18,085,915	4,686,908	4,955,000	5,335,000
Interest and other charges	1,937,052	1,466,968	1,365,851	1,388,314	1,336,923	1,857,974	2,278,202	1,647,840	1,582,468	1,530,112
Debt issue costs	26,760	28,589	36,300	35,131	75,599	328,332	32,712	50,727	54,287	72,705
Capital outlay	1,236,266	837,727	1,021,664	1,434,599	8,903,826	15,913,401	2,530,577	1,485,990	2,204,946	3,008,523
Total expenditures	90,159,934	82,686,897	81,256,265	86,503,008	100,132,005	113,542,897	111,607,500	95,938,948	100,126,419	105,579,555
Excess (deficiency) of revenues over (under) expenditures	(6,853,094)	(3,043,831)	(1,815,187)	(1,353,452)	(9,346,969)	(19,732,926)	(17,299,888)	3,891,648	4,535,786	6,622,383
Other financing sources (uses)										
Long-term debt issued	1,640,000	2,150,000	5,245,000	3,835,000	13,665,000	13,460,000	2,725,000	2,765,000	2,515,000	5,200,000
Bond premium	-	71,560	64,373	90,720	1,103,096	1,386,618	265,731	-	221,596	218,406
Sale of capital assets	58,824	57,937	33,144	660,404	2,009,878	367,012	291,312	1,594,341	81,225	19,006
Refunding bonds issued	-	-	-	-	-	17,965,000	-	-	-	-
Transfers in	1,100,363	1,989,379	1,127,834	736,966	674,596	821,923	886,067	123,600	66,095	905,483
Transfers out	(2,618,201)	(3,253,456)	(5,968,584)	(3,553,611)	(2,647,397)	(3,059,035)	(4,090,294)	(2,868,821)	(2,976,227)	(5,992,778)
Total other financing sources (uses)	180,986	1,015,420	501,767	1,769,479	14,805,173	30,941,518	77,816	1,614,120	(92,311)	350,117
Net change in fund balances	\$ (6,672,108)	\$ (2,028,411)	\$ (1,313,420)	\$ 416,027	\$ 5,458,204	\$ 11,208,592	\$ (17,222,072)	\$ 5,505,768	\$ 4,443,475	\$ 6,972,500
*Debt service as a percentage of noncapital expenditures	14.62%	10.25%	6.34%	6.55%	5.01%	11.39%	18.74%	6.71%	6.63%	6.54%

*Note: in this calculation, debt service expenditures include principal and interest and other charges. The percentages for fiscal years 2011-2015 have been recalculated to reflect this change.

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

Fiscal Year	Real Estate						Less: Tax Incremental Districts (TID)	Total (b)	General County Tax Rate (c)
	Residential	Commercial	Manufacturing	Other	Personal Property	Personal Property			
2011	\$ 5,194,328,600	\$ 1,943,871,400	\$ 163,767,400	\$ 281,277,000	\$ 295,812,700	\$ 249,041,400	\$ 7,630,015,700	\$ 3.84	
2012	5,234,270,000	2,006,764,000	163,133,200	263,097,200	310,165,300	266,666,900	7,710,762,800	3.87	
2013	5,268,403,600	2,072,499,200	167,168,100	269,370,800	286,299,000	253,974,400	7,809,766,300	3.96	
2014	5,537,725,600	2,128,172,900	161,611,000	280,488,200	320,640,100	314,406,800	8,114,231,000	3.89	
2015	5,708,194,000	2,205,567,400	182,614,300	286,133,300	335,414,400	309,656,100	8,408,267,300	3.88	
2016	5,914,509,600	2,303,455,200	191,733,400	295,070,000	339,473,200	387,907,600	8,656,333,800	3.89	
2017	6,218,489,600	2,560,222,900	207,640,600	305,303,300	343,353,300	485,618,800	9,149,390,900	3.75	
2018	6,615,054,500	2,638,330,300	218,127,300	320,754,300	243,588,100	538,291,000	9,497,563,500	3.67	
2019	7,029,542,400	2,702,358,200	252,883,800	323,255,400	244,405,200	554,010,800	9,998,434,200	3.58	
2020	7,460,511,000	2,887,512,200	261,810,600	328,351,100	262,878,100	713,448,200	10,487,614,800	3.48	

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									
		2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
La Crosse County:											
Operating Levy	100.00%	\$ 3.13	\$ 3.14	\$ 3.19	\$ 3.11	\$ 3.05	\$ 3.01	\$ 2.90	\$ 2.81	\$ 2.71	\$ 2.63
Library & WRLS	100.00%	0.22	0.22	0.22	0.21	0.21	0.22	0.22	0.22	0.21	0.20
Debt Service	100.00%	0.52	0.52	0.55	0.57	0.62	0.66	0.63	0.64	0.66	0.65
Total Direct County Tax Rate		3.87	3.88	3.96	3.89	3.88	3.89	3.75	3.67	3.58	3.48
City:											
La Crosse	100.00%	29.88	28.38	28.36	29.59	27.82	27.29	26.66	25.09	24.39	23.61
Onalaska	100.00%	21.28	20.55	20.86	21.44	20.94	20.77	20.14	18.93	18.30	18.05
Villages:											
Bangor	100.00%	22.30	21.67	21.68	22.00	20.74	20.34	20.17	18.83	19.06	19.24
Holmen	100.00%	21.96	19.63	19.96	21.23	19.85	19.44	20.05	19.02	19.46	19.03
Rockland	100.00%	20.63	19.47	20.10	20.20	19.01	18.62	18.12	17.31	17.21	16.92
West Salem	100.00%	19.55	18.19	18.27	19.36	18.30	17.92	17.12	16.04	16.34	17.27
Towns:											
Bangor	100.00%	19.22	20.06	18.94	19.17	18.17	17.74	17.03	15.77	15.28	16.36
Barre	100.00%	17.05	17.14	15.73	16.62	15.63	15.40	14.83	13.85	14.08	14.60
Burns	100.00%	19.40	19.93	18.83	18.86	17.77	17.38	16.85	15.84	15.53	15.27
Campbell	100.00%	21.79	21.96	20.02	21.14	19.67	19.24	18.83	17.89	17.29	17.60
Farmington	100.00%	17.74	18.62	17.04	18.17	17.14	17.19	19.96	18.46	18.39	18.16
Greenfield	100.00%	19.20	19.82	18.10	19.42	18.50	18.27	17.64	16.77	16.82	17.39
Hamilton	100.00%	18.16	18.21	16.82	17.67	16.63	16.56	15.77	14.76	15.05	15.56
Holland	100.00%	19.49	18.96	17.38	18.07	16.87	16.72	16.42	15.29	15.57	15.20
Medary	100.00%	18.16	18.31	16.67	17.70	16.56	16.53	15.92	15.07	14.91	14.53
Onalaska	100.00%	19.07	18.74	17.23	17.86	16.81	16.50	16.56	15.50	15.44	14.86
Shelby	100.00%	22.16	22.17	20.39	21.26	19.77	19.43	18.97	18.15	17.75	17.57
Washington	100.00%	19.72	19.92	18.60	19.96	18.38	17.71	17.03	16.08	16.15	16.00
School Districts:											
Holmen	100.00%	11.23	11.40	11.61	11.35	11.23	11.20	10.56	10.56	10.34	9.77
Onalaska	100.00%	9.31	9.60	9.69	10.32	10.55	9.89	9.65	9.12	8.88	8.32
West Salem	100.00%	9.67	9.76	10.20	10.21	10.21	9.42	8.93	8.89	9.55	9.54
La Crosse	98.72%	12.18	12.13	12.89	12.42	12.37	11.91	11.53	11.23	11.02	9.98
Bangor	95.34%	11.36	11.99	11.62	11.59	11.47	10.85	10.41	10.24	10.14	9.74
Melrose-Mindoro	47.26%	10.46	10.46	10.79	10.79	10.79	13.74	12.94	12.94	12.93	12.21
Cashton	5.69%	10.49	10.77	12.25	10.94	10.12	9.56	9.22	10.12	9.36	8.25
Westby Area	3.95%	10.49	10.47	10.86	10.67	10.45	10.21	9.90	9.90	10.68	10.90
Technical College:											
Western Technical College	48.12%	2.09	2.13	2.50	1.59	1.58	1.59	1.53	1.50	1.45	1.42

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	2020			2011		
	Equalized Value	Rank	Percentage of Total Equalized Value	Equalized Value	Rank	Percentage of Total Equalized Value
Gundersen Lutheran Medical Center/ Gundersen Clinic	\$ 227,126,630	1	2.03%	\$ 192,188,585	1	2.44%
Kwik Trip Stores, Inc.	186,355,170	2	1.66%	59,910,798	2	0.76%
UnitedHealth Group	67,326,620	3	0.60%	-	N/A	0.00%
Mayo Clinic Health System (Franciscan Healthcare)	54,643,490	4	0.49%	37,543,136	6	0.48%
The Trane Company	52,796,540	5	0.47%	44,414,657	4	0.56%
Three Sixty Real Estate	51,745,000	6	0.46%	-	N/A	0.00%
Belle Square LLC	45,502,100	7	0.41%	-	N/A	0.00%
Crown American - Valley View Mall	43,293,000	8	0.39%	59,020,700	3	0.75%
Walmart/Sam's Club	34,091,650	9	0.30%	37,918,513	5	0.48%
Menards	28,039,990	10	0.25%	27,967,835	8	0.35%
Riverside Center LLC/Logistics Health	-	N/A	0.00%	32,239,124	7	0.41%
Ace Hardware	-	N/A	0.00%	17,810,687	9	0.23%
Commercial Development Co	-	N/A	0.00%	15,951,800	10	0.20%
Total	\$ 790,920,190		7.06%	\$ 524,965,835		6.66%
Total County Equalized Value	\$ 11,201,063,000			\$ 7,879,057,100		

Source: La Crosse County Treasurer's Office

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

Fiscal Year	Governmental Activities					Business-type Activities						
	General		Wisconsin		Capital Leases	General		Bond		Total Primary Government	Percentage of Personal Income	Per Capita
	Obligation and Refunding Bonds	State Trust Fund Loan	State Trust Fund Loan	Obligation and Refunding Bonds		Revenue Loans	Anticipation Notes	Income				
2011	\$ 37,819,044	\$ 6,304,350	\$ 534	\$ 24,239,689	\$ -	\$ -	\$ 68,363,617	1.57%	\$ 594.89			
2012	33,321,130	6,070,221	-	22,528,024	-	-	61,919,375	1.31%	535.74			
2013	35,064,218	5,824,778	-	20,925,248	-	-	61,814,244	1.27%	533.21			
2014	34,956,666	5,568,290	-	19,251,890	-	-	59,776,846	1.20%	512.05			
2015	46,280,333	5,300,261	-	10,236,677	5,475,000	17,255,000	84,547,271	1.61%	722.29			
2016	74,910,253	-	-	1,777,242	13,295,000	17,255,000	107,237,495	1.99%	908.50			
2017	59,526,458	-	-	19,122,979	12,068,060	-	90,717,497	1.63%	764.42			
2018	57,310,783	-	-	18,945,206	10,849,904	-	87,105,893	1.47%	730.80			
2019	54,782,780	-	-	18,207,432	9,584,698	-	82,574,910	1.35%	691.10			
2020	54,585,939	-	-	17,444,659	8,271,635	-	80,302,233	1.31%	666.70			

Note: (a) 2020 percentage calculated using 2019 personal income data, which is the most recent available.

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

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

Year Ending December 31	General Obligation Bonds and Loans	Less: Amount Available	Net General Bonded Debt	Equalized Value	Percent of Debt to		Debt Per Capita
					Equalized Value	Valuation	
2011	\$ 68,363,083	\$ 2,212,925	\$ 66,150,158	\$ 7,879,057,100	0.84%	114,919	\$ 575.62
2012	61,919,375	415,946	61,503,429	7,977,429,700	0.77%	115,577	532.14
2013	61,814,244	675,656	61,138,588	8,063,740,700	0.76%	115,928	527.38
2014	59,776,846	-	59,776,846	8,428,637,800	0.71%	116,740	512.05
2015	61,817,271	833,758 *	60,983,513	8,717,923,400	0.70%	117,054	520.99
2016	76,687,495	14,203,769 *	62,483,726	9,044,241,400	0.69%	118,038	529.35
2017	78,649,437	306,015 *	78,343,422	9,635,009,700	0.81%	118,675	660.15
2018	76,255,989	24,231 *	76,231,758	10,035,854,500	0.76%	119,193	639.57
2019	72,990,212	80,830 *	72,909,382	10,552,445,000	0.69%	119,484	610.20
2020	72,030,598	78,082 *	71,952,516	11,201,063,000	0.64%	120,447	597.38

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, 2020

Governmental Unit	Outstanding Debt	% of Debt Within County (a)	Amount of Debt Within County
DIRECT DEBT			
La Crosse County	\$ 54,585,939	100.00%	\$ 54,585,939
			\$ 54,585,939
TOTAL DIRECT DEBT			
OVERLAPPING DEBT			
Cities			
La Crosse	123,653,780	100.00%	123,653,780
Onalaska	43,709,901	100.00%	43,709,901
Total All Cities			167,363,681
Villages			
Bangor	1,350,975	100.00%	1,350,975
Holmen	19,691,250	100.00%	19,691,250
Rockland	207,007	100.00%	207,007
West Salem	394,687	100.00%	394,687
Total All Villages			21,643,919
Towns			
Bangor	300,000	100.00%	300,000
Barre	32,807	100.00%	32,807
Burns	-	100.00%	-
Campbell	703,665	100.00%	703,665
Farmington	79,645	100.00%	79,645
Greenfield	559,276	100.00%	559,276
Hamilton	108,403	100.00%	108,403
Holland	-	100.00%	-
Medary	-	100.00%	-
Onalaska	651,767	100.00%	651,767
Shelby	1,156,915	100.00%	1,156,915
Washington	-	100.00%	-
Total All Towns			3,592,478
School Districts			
Holmen	28,870,000	100.00%	28,870,000
Onalaska	18,535,000	100.00%	18,535,000
West Salem	25,700,000	100.00%	25,700,000
La Crosse	17,668,511	98.72%	17,442,354
Bangor	2,560,000	95.34%	2,440,704
Melrose-Mindoro	22,000,000	47.26%	10,397,200
Cashton	10,260,000	5.69%	583,794
Westby Area	7,460,000	3.95%	294,670
Total All School Districts			104,263,722

LA CROSSE COUNTY, WISCONSIN
Ratios of Net General Bonded Debt to Equalized Valuation and Debt Per Capita (Continued)
As of December 31, 2020

Governmental Unit	Outstanding Debt	% of Debt Within County (a)	Amount of Debt Within County
Sanitary Districts			
Shelby #2	\$ 569,850	100.00%	\$ 569,850
Mindoro #1	835,000	100.00%	835,000
St. Joseph # 1	1,357,878	100.00%	1,357,878
Total All Sanitary Districts			<u>\$ 2,762,728</u>
Technical College Districts			
Western Technical College	106,810,000	48.12%	51,396,972
Total All Technical College Districts			<u>\$ 51,396,972</u>
TOTAL OVERLAPPING DEBT			<u>\$ 351,023,500</u>
TOTAL DIRECT AND OVERLAPPING DEBT			<u>\$ 405,609,439</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, 2020

	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Debt limit	\$ 393,952,855	\$ 398,871,485	\$ 403,187,035	\$ 421,431,890	\$ 435,896,170	\$ 452,212,070	\$ 481,750,485	\$ 501,792,725	\$ 527,622,250	\$ 560,053,150
Total net debt applicable to limit	65,095,670	60,659,912	60,284,682	59,027,183	59,001,572	59,171,162	73,954,858	72,241,461	69,095,573	68,097,240
Legal debt margin	\$ 328,857,185	\$ 338,211,573	\$ 342,902,353	\$ 362,404,707	\$ 376,894,598	\$ 393,040,908	\$ 407,795,627	\$ 429,551,264	\$ 458,526,677	\$ 491,955,910
Total net debt applicable to the limit as a percentage of debt limit	16.5%	15.2%	15.0%	14.0%	13.5%	13.1%	15.4%	14.4%	13.1%	12.2%

Legal Debt Margin Calculation for Fiscal Year 2020

Equalized value	\$ 11,201,063,000
Debt Limit (5% of equalized value)	\$ 560,053,150
Debt applicable to limit:	
Outstanding general obligation debt	68,720,000
Less: Amount available in debt service fund	(622,760)
Total net debt applicable to limit	68,097,240
Legal debt margin	\$ 491,955,910

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, 2020

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

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

*There was no debt outstanding in the previous four 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
2011	114,919	\$ 4,368,103	\$ 37,796	16,069	2,255	6.1%
2012	115,577	4,718,323	40,514	15,966	2,331	5.5%
2013	115,928	4,864,742	41,681	16,152	2,238	5.3%
2014	116,740	4,993,499	42,314	16,234	2,201	4.4%
2015	117,054	5,267,128	44,557	16,280	2,201	3.9%
2016	118,038	5,401,792	45,731	16,206	2,129	3.8%
2017	118,675	5,574,757	47,134	16,167	2,190	3.0%
2018	119,193	5,924,208	50,107	16,149	2,150	2.7%
2019	119,484	6,114,730	51,813	15,975	2,205	2.9%
2020	120,447	(g)	(g)	15,559	2,126	3.8%

(a) Source: Wisconsin Demographic Services Center

(b), (c) Source: U.S. Bureau of Economic Analysis

(d), (e) Source: Wisconsin Department of Public Instruction

(f) Source: Wisconsin Department of Workforce Development
La Crosse-Onalaska, WI-MN Metropolitan Statistical Area, not seasonally adjusted.

(g) Data not available.

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

Employer	Product/Business	2020			2011		
		Approximate Employment	% of Total County Employment	Rank	Approximate Employment	% of Total County Employment	Rank
Gundersen Lutheran Medical Center / Gundersen Clinic	Medical clinics/hospital	7,152	11.25%	1	5,000	7.67%	1
Kwik Trip Stores, Inc. (Corporate Office)	Convenience stores	3,506	5.51%	2	2,224	3.41%	3
Mayo Clinic Health System (Franciscan Healthcare)	Medical clinics/hospital	2,345	3.69%	3	3,375	5.18%	2
Optum Health	Medical services provider	2,000	3.15%	4	-	-	N/A
The Trane Company (Corporate Office)	Air conditioning/heating equipment	1,569	2.47%	5	2,000	3.07%	4
University of Wisconsin - La Crosse	Education	1,341	2.11%	7	1,250	1.92%	6
La Crosse County	County government	1,284 *	2.02%	6	1,397 *	2.14%	5
La Crosse School District	Education	1,149 *	1.81%	8	990	1.52%	8
Century Link	Telephone utility	800	1.26%	9	809	1.24%	9
Western Technical College	Education	775 *	1.22%	10	1,100 *	1.69%	7
Logistics Health Incorporated	Health services	-	-	N/A	800	1.23%	10
Total		21,921	34.49%		18,945	29.07%	

Source: Baker Tilly

* Includes seasonal and part-time individuals

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

<u>Function/Program</u>	Full-time Equivalent Employees as of December 31									
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
General government	134	142	138	134	142	150	166	160	161	170
Public safety	156	156	155	158	158	157	154	145	143	138
Public works	68	70	68	71	73	71	68	74	69	71
Nursing Homes	416	413	395	383	357	329	309	297	270	253
Health and human services	281	283	296	308	316	319	321	331	335	369
Conservation and development	21	20	21	21	20	20	20	21	23	22
Culture, recreation and education	40	39	38	38	35	34	34	35	35	36
Total	1,116	1,123	1,111	1,113	1,101	1,080	1,072	1,063	1,036	1,059

Source: County of La Crosse Employee Count Report

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

Function/Program	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Clerk of Courts:										
Criminal Felonies	701	828	852	821	876	972	1,177	1,217	1,103	1,004
Criminal Misdemeanors	1,843	2,145	2,007	1,631	1,699	1,710	1,619	1,662	1,327	1,175
Criminal Traffic	372	412	469	429	447	403	364	369	370	285
Small Claims	2,769	2,670	2,433	2,546	2,220	2,374	2,409	2,791	2,391	1,500
Traffic Citations	5,079	5,577	5,271	5,744	5,428	5,643	5,283	4,602	4,454	4,022
Register of Deeds:										
Documents recorded	21,369	25,243	21,204	16,098	18,343	19,246	17,181	16,320	18,067	24,392
Medical Examiner:										
Cremation Permits Issued	626	646	747	796	815	851	975	946	981	1,052
Certification Fees	283	302	236	234	231	241	293	277	264	392
County Clerk:										
Number of marriage licenses	693	700	678	725	715	710	722	664	626	585
Number of Domestic Partners licenses	8	9	5	2	0	1	0	0	0	0
Library:										
Number of branches	5	5	5	5	5	5	5	5	5	5
Facilities Department:										
Campground sites at Goose Island	400	400	400	400	400	400	400	400	400	400
Campground sites at Vets Park	120	120	120	120	120	230	230	230	230	230
Mediation & Family Court Services:										
Mediation Cases	212	242	233	258	252	275	245	218	219	159
Emergency Services:										
Emergency calls	29,992	27,953	28,063	27,787	29,375	30,267	30,638	30,879	33,647	33,668
Non-emergency calls	260,299	249,290	240,909	248,200	216,401	214,163	210,029	226,680	180,332	166,672
Sheriff's Department:										
Secure Jail Capacity	274	274	274	274	274	274	274	274	274	274
Land Conservation:										
Erosion control permits issued	130	141	131	134	166	144	145	127	132	134
Zoning, Planning & Land Information:										
Total permits issued	358	356	294	340	344	350	378	318	328	351
Veterans Administration:										
In-person contacts for Federal Benefits	2,454	2,682	2,261	2,497	2,115	2,018	2,114	2,122	2,003	861
In-person contacts for State Benefits/Other	662	665	596	668	499	364	780	991	983	331
Health Department:										
Immunizations	4,107	2,958	3,679	3,153	2,737	2,070	2,083	2,207	2,325	1,250
Home Health Nursing Visits	2,347	1,285	1,294	661	0	0	0	0	0	0
Home Health Aide Visits	4,239	3,000	2,374	883	0	0	0	0	0	0
Personal Care Hours	4,755	3,738	3,745	923	0	0	0	0	0	0
Licenses issued	914	889	1,009	891	881	941	889	924	948	958
Sanitary permits issued	145	152	146	146	158	159	185	160	139	215
Septic systems inspections	136	402	407	673	230	522	380	480	417	617
WIC clients	2,275	2,182	3,462	3,458	2,090	3,235	3,097	2,954	2,779	2,666
Lead screening	525	256	686	515	497	483	496	611	551	106
Mosquito sites monitored	8,120	8,239	2,206	2,391	9,802	2,218	1,739	185	255	177
Dog licenses issued	16,716	16,522	17,082	17,137	17,431	17,480	17,623	18,472	18,651	18,448
Human Services:										
Intoxicated Driver Program assessment	607	814	823	795	726	585	529	488	510	429
Household energy assistance recipients	3,999	3,863	3,478	7,838	3,238	2,854	2,976	2,797	2,791	3,012
Medicaid/BadgerCare benefits provided to individuals	20,050	21,419	11,966	12,629	11,271	9,142	9,347	12,609	17,210	20,215
Abuse and neglect cases w/children reported	1,831	1,728	2,181	2,309	1,618	1,396	1,329	1,123	911	587
Justice Sanctions Population	1,270	1,505	1,391	1,288	1,859	2,995	1,460	1,676	1,739	1,240
Number of senior meals served	131,193	119,427	107,796	100,183	110,075	106,956	105,981	98,769	80,157	79,397
Number of people served by elder benefit specialist	4,540	5,082	5,308	3,624	4,127	2,205	2,176	1,142	801	705
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	175	147	137	110
Number of units at Hillview Terrace	30	30	30	30	30	30	30	30	30	30
Number of units at Carroll Heights	55	55	55	55	55	55	55	55	55	55

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

<u>Function/Program</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>0</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Number of beds available:											
Lakeview Nursing Home	142	142	142	99	73	50	50	50	50	50	50
MacIntosh Manor	4	4	4	0	0	0	0	0	0	0	0
Regent Manor	4	4	4	4	4	4	4	4	4	4	4
Maplewood CBRF	14	14	14	14	14	15	15	15	15	15	15
Ravenwood Nursing Home	18	18	18	10	10	10	10	10	10	10	10
Monarch Manor	0	0	0	8	8	8	8	8	8	8	8
Neshonoc Manor	0	0	0	0	0	15	15	15	15	15	15
Solid Waste Department:											
Landfill tonnages	110,921	89,935	119,085	118,341	126,955	135,120	123,698	116,673	130,641	130,155	130,155
Xcel tonnages	75,598	76,123	77,616	65,501	77,504	77,378	74,963	72,568	75,436	73,141	73,141
Household Hazardous Materials:											
Number of household users	6,454	9,915	10,265	10,955	10,008	9,735	9,047	7,893	8,413	7,763	7,763
Number of business users	391	341	465	508	482	382	315	280	230	223	223

Source: County of La Crosse individual department records.

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

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
<u>Conservation & Development</u>										
Vehicles	3	3	3	3	3	3	3	4	11	11
<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	14	15	17	18	18	19	19	19	19
Minature Golf Course	1	1	1	1	1	1	1	1	1	1
<u>General Government</u>										
Office Building	2	2	2	2	1	1	1	1	1	1
Garage/Storage Buildings	7	7	7	7	7	7	7	7	7	7
Utility Building	1	1	1	1	1	1	1	1	1	1
Vehicles and machinery	9	12	12	11	11	11	11	12	11	15
<u>Health & Human Services</u>										
Office Building	1	1	1	1	1	1	1	1	1	1
Nursing Homes	2	2	2	2	2	2	2	2	2	2
Elderly Apartment Complex	1	1	1	1	1	1	1	1	1	1
Assisted Living Facilities	1	1	1	1	1	1	1	1	1	1
Occupational Rehab Building	1	1	1	1	1	1	1	1	1	1
Adult Family Home	2	2	3	3	3	3	3	3	3	3
Women's Residential Treatment Facility	1	1	1	1	1	1	1	1	1	1
Garage/Storage Building	1	1	1	1	1	1	1	1	1	1
Vehicles and machinery	22	24	22	19	20	20	20	17	16	16
<u>Safety</u>										
Vehicles and machinery	42	39	35	35	29	29	28	27	28	29
Lenco Bearcat	1	1	1	1	1	1	1	1	1	1
Boats	3	2	2	2	2	2	2	2	2	2
Communication Towers	4	4	4	4	4	4	4	4	4	4
911 Mobile Command Center	1	1	1	1	1	1	1	1	1	1
<u>Public Works</u>										
Highway Department Main Building	1	1	1	1	1	1	1	1	1	1
Hghway Garages/Storage Bldgs	11	11	11	11	11	11	11	11	11	11
Salt Storage	9	9	9	9	9	9	9	10	10	10
Landfill Office Building	1	1	1	1	1	1	1	1	1	1
Landfill Scale Building	1	1	1	1	1	1	1	1	1	1
Landfill Garage	1	1	1	1	1	1	1	1	1	1
Household HazMat Building	1	1	1	1	1	1	1	1	1	1
Flammable Storage Units	2	2	2	2	2	2	2	2	2	2
Vehicles and machinery	140	138	134	137	133	133	133	126	121	121

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