

# COUNTY OF LA CROSSE, WISCONSIN

## Comprehensive Annual Financial Report

For the Year Ended December 31, 2017



**LA CROSSE COUNTY**  
Exceptional services. Extraordinary place.



**COUNTY OF LA CROSSE, WISCONSIN**

**Comprehensive Annual Financial Report**

For the Year Ended December 31, 2017

**County Administrator**  
Steve O'Malley

**County Auditor/Finance Director**  
Sharon Davidson

**Prepared by**  
La Crosse County  
Finance Department

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The La Crosse County Office of Emergency Management (OEM) maintains a vital cache of disaster supplies and equipment via the volunteer County Mass Casualty Team. They also participate in the National Weather Service's Weather Ambassador program and SkyWarn (storm spotter) training, as well as partner with Wisconsin Emergency Management for the Student Tools for Emergency Planning (STEP) program, which provides effective emergency training for thousands of area 5<sup>th</sup> graders.



## Servant Leadership is our business



In 2017, the La Crosse County Sheriff's Office's Jail Division booked in and was responsible for the care of 5,700 individuals; with an average daily population of 205 inmates per day. A large percentage of inmates are under mental health or chemical dependency care. Numerous programs are provided to inmates including a partnership with Western Technical College to provide education. While these individuals reside at our facility, we maintain the continuity of care and help address and aid in post-incarceration plans.

Despite the storms and high water on the Mississippi, Goose Island County Park saw 126,833 vehicles enter the park in 2017. The campground, under the direction of the Facilities Department, served over 92,000 campers in the campground and over 7,900 people used a park shelter. Additionally, Veterans Memorial Park served over 34,000 campers in the campground and over 7,000 people with park shelters.



## Serving Others First



For the past eight years the Solid Waste Department has provided disposal services to the Mississippi River Clean-up as part of its community service program. The program has helped provide proper disposal of 69,074 pounds of waste that has been removed from the Mississippi River by volunteer clean-up crews. Every year the department provides dumpsters at several boat landings and waives disposal fees to facilitate this environmental clean-up.

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# INTRODUCTORY SECTION

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**LA CROSSE COUNTY**  
Exceptional services. Extraordinary place.

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Office of County Administrator

**County of La Crosse, Wisconsin**

County Administrative Center

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[www.co.la-crosse.wi.us](http://www.co.la-crosse.wi.us)

June 26, 2018

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, 2018. 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, 2017.

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

Baker Tilly Virchow Krause, LLP has issued unmodified opinions on La Crosse County's financial statements for the fiscal year ended December 31, 2017. The independent auditors' report is located at the front of the financial section of this report.

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

## **Profile of the Government**

La Crosse County, organized in 1851, is located in southwest Wisconsin, along the Mississippi River on the west, and beautiful bluffs and farmland to the east. The area is known for providing excellent year-round recreational opportunities including river recreation, hunting, fishing, downhill skiing and bike trails. The City of La Crosse is the county seat of La Crosse County, which includes two cities, four villages, and twelve townships. The County occupies a land area of 481 square miles and serves a population of 118,675 (2017 estimate).

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

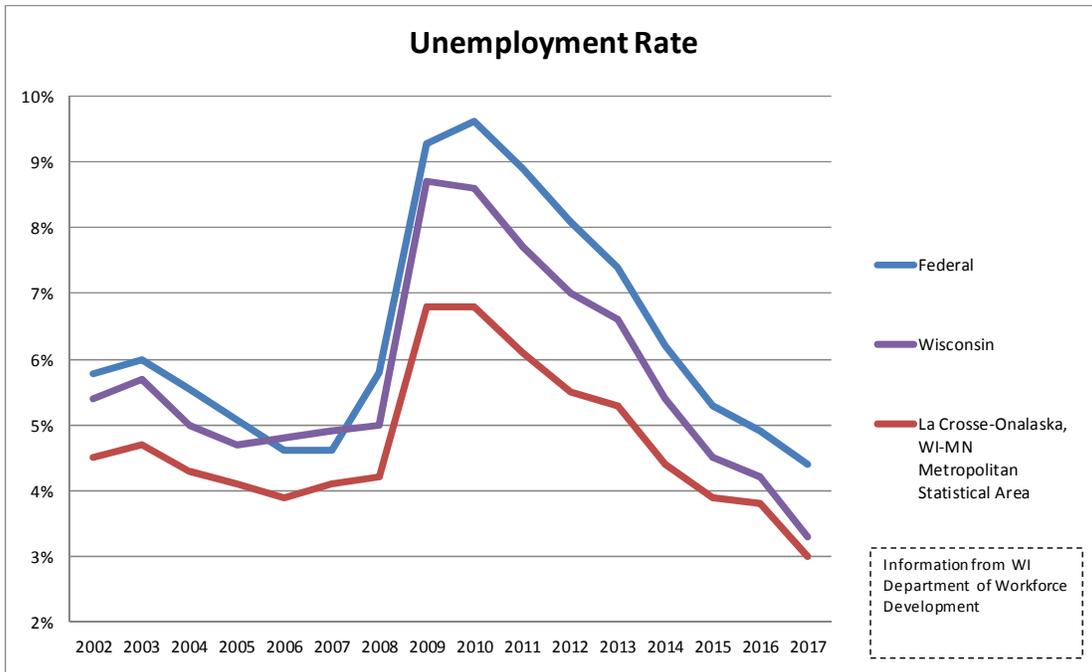
The County of La Crosse provides many services to its citizens, some of which are required by state statute. Those services include maintenance of public records, a five-branch circuit court system, public safety and law enforcement, highway maintenance and construction, public health, human services,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

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

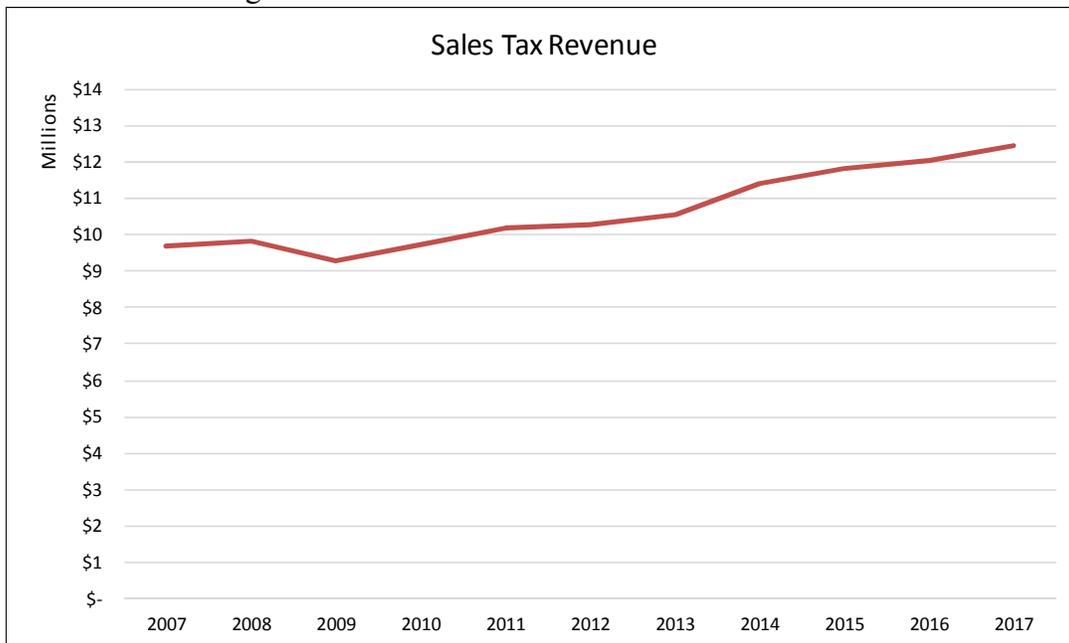
## **Local Economy**

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

These attributes have allowed La Crosse County to keep pace with the State of Wisconsin and the Nation as a whole on most economic indicators. In fact, La Crosse County had the 10th lowest unemployment rate in the State as of March 2018 at 2.7%. As the chart below shows, the County unemployment rate has remained consistently lower than the State of Wisconsin and the national rate. The Federal and State of Wisconsin rates in the chart below are based on the average rates for each year (seasonally adjusted). The La Crosse County rate is based on the average rates (not seasonally adjusted) of the La Crosse-Onalaska, WI-MN Metropolitan Statistical Area which includes La Crosse County and Houston County, Minnesota.



The County receives 0.5% sales tax on retail sales. Sales tax revenue for the County continues to grow, in fact 2017 saw a 3% growth over 2016.



La Crosse County also continues to be recognized for its high quality of life by nationally recognized ratings organizations. In 2017, the American Institute for Economic Research ranked the City of La Crosse as the 19<sup>th</sup> best college town in America. It ranked first for the labor market's capacity to absorb young talent compared to peer communities, third in labor force participation rates and ninth in rent costs.

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

The Lakeview Health Center (which is managed by Mississippi Valley Health Services, a component unit of La Crosse County) received a 5 star quality rating from the Centers for Medicare and Medicaid Services (CMS) in 2017. One of the areas that CMS evaluates in their Nursing Home Compare rating is staffing, especially nursing and direct care staff. The average number of hours of care provided to each resident each day by nursing staff is 6.1. These staffing patterns provide the assistance needed to care for residents with challenging behavioral symptoms. La Crosse County's support in the development of these staffing patterns and retention strategies is essential to our mission and contributes to the overall quality rating.

The La Crosse County Health Department continues to receive recognition for their good work in the community, including the Gold Well Workplace recognition as a result of the wellness programs offered. In a continuing effort to develop these beneficial programs, the Health Director and Public Health Nursing Manager were accepted into the national cohort of the Emerging Leaders in Public Health program with funding through the Kresge Foundation. Also, the department received the Great Rivers United Way Advocacy award in 2017.

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

### **Relevant Financial Policies**

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

#### **Restructuring of the Nursing Home Campuses**

During 2017, County Administration, with support of the County Board, merged the Hillview Campus and the Lakeview Campus as one long-term care services department. This has allowed management

to develop consistent policies and practices at both nursing homes which will enhance efficiencies, improve cost effectiveness, and re-align systems while strengthening workforce competitiveness. As part of the 2018 budget, \$50,000 has been allocated to start looking at a plan to remodel the Hillview Health Care Center, which was opened in 1981. Quality of care remains the most important aspect in the plan going forward, which will include private rooms with private bathrooms to enhance the experience for the patient and their family.

### **Neighborhood Revitalization**

The County continued its work in neighborhood revitalization, with continued funding to the Acquisition and Demolition Grant Program. This program will help prepare sites for housing development projects within the Powell-Poage-Hamilton and Washburn Neighborhoods of the City of La Crosse. As part of this work, the County Solid Waste Department again budgeted \$50,000 to waive tipping fees for demolition debris from projects that have been awarded Acquisition and Demolition Grants. This will provide additional incentive to replace deteriorated housing within these neighborhoods. In 2017, \$333,710 in grants were awarded to 7 projects that will leverage \$2 million in private investment, and result in at least \$3.78 million in new tax base development. In total, between 2016 and 2017, this program has awarded up to \$548,710 in grants to generate at least \$5.89 million in new tax base and 47 new housing units. This program will continue in 2018 and beyond, and may consider making projects in additional neighborhoods eligible for funding.

### **Enterprise Resource Planning Implementation**

Early in 2014, the County Finance, Human Resources and Information Technology Departments started designing the implementation of an Enterprise Resource Planning (ERP) System. This new system would bring together general ledger financials, budget preparation and human resource/payroll functions and reporting under one integrated software system. The financial and budget portion of the system went live in November of 2016, while the human resource/payroll system went live in November of 2017. This project has truly been a coordinated effort by a multitude of people in each of those departments, resulting in a very successful implementation that has already led to many efficiencies and better, timelier financial reporting. The final phase of this project will be completed during 2018, with the implementation of a new, automated timekeeping system.

### **Long-Term Financial Planning**

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

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

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

For the annual highway projects, the County will continue to borrow for unmet road needs, with the 2018 borrowing approved at \$2.7 million.

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

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

### **Awards & Acknowledgements**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County of La Crosse for its comprehensive annual financial report for the fiscal year ended December 31, 2016. This was the twelfth consecutive year that the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

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

Respectfully submitted,



Steve O'Malley  
County Administrator



Sharon Davidson, CPA  
Auditor/Finance Director



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**County of La Crosse**  
**Wisconsin**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

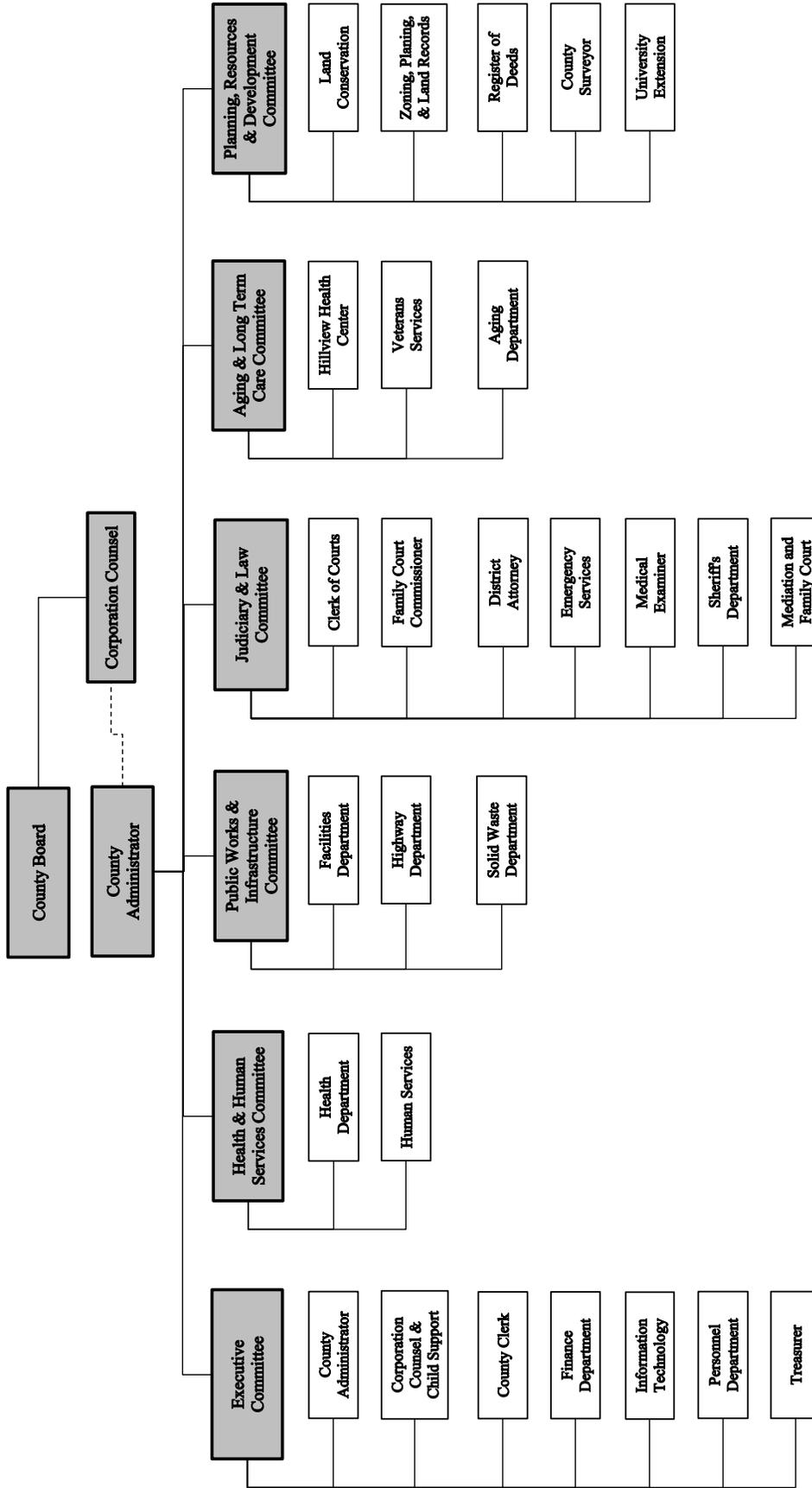
**December 31, 2016**

*Christopher P. Morill*

Executive Director/CEO

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**La Crosse County  
Standing Committees and Boards**



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

(As of December 31, 2017)

County Board Chairwoman – Tara J. Johnson – District 29

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

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# FINANCIAL SECTION

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## INDEPENDENT AUDITORS' REPORT

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

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of La Crosse County, Wisconsin, as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise La Crosse County's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditors' Responsibility***

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

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

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

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of La Crosse County, Wisconsin, as of December 31, 2017 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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering La Crosse County's internal control over financial reporting and compliance.

*Baker Tilly Virchow Krause, LLP*

Madison, Wisconsin  
June 26, 2018

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# MANAGEMENT’S DISCUSSION & ANALYSIS

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**LA CROSSE COUNTY**  
Exceptional services. Extraordinary place.

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

December 31, 2017

As management of the County of La Crosse, we offer readers of the County of La Crosse's financial statements this narrative overview and analysis of the financial activities of the County of La Crosse for the year ended December 31, 2017. 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 \$162,807,355 (net position). Of this amount, \$56,478,426 (unrestricted net position) may be used to meet ongoing obligations to citizens and creditors, \$10,122,989 is restricted for specific purposes (restricted net position), and \$96,205,940 is the net investment in capital assets.
- The County's total net position decreased by \$1,691,415. Governmental activities decreased the County's net position by \$2,516,713 and business-type activities increased by \$825,298.
- As of the close of the current year, the County of La Crosse's governmental funds reported combined ending fund balances of \$38,508,277, a decrease of \$17,222,072 from 2016. Approximately 51.6% of the combined fund balances, or \$19,869,123 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 \$25,890,998 or 73.1% of the total general fund expenditures. Unassigned fund balance for the general fund was \$19,909,765 or 56.2% of the total general fund expenditures, which is higher than the percentage required by County Ordinance of 25-50%.
- The business-type activities enterprise funds reported combined net position of \$22,076,108 at December 31, an increase of \$555,389 from the prior year. Internal service funds reported net position of \$86,652,893 at year end, an increase of \$2,516,324 in comparison with the prior year. Of the total proprietary fund net position of \$108,729,001, \$83,085,776 is invested in capital assets, \$1,359,646 is restricted, and \$24,283,579 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, 2017

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Required Supplementary Information** is presented for the budgetary schedules of the General Fund and the major special revenue funds, other postemployment benefit (OPEB) funding schedule, WRS proportionate share of the net pension liability (asset), and WRS schedule of employer contributions. This information can be found on pages 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 \$162,807,355 at the close of the most recent fiscal year. A comparative Statement of Net Position for 2017 and 2016 is below with the total percentage change.

**Statement of Net Position**

	Governmental activities		Business-type activities		Total		Total % Change
	2017	2016	2017	2016	2017	2016	
Current and other assets	\$ 106,158,395	\$ 123,954,011	\$ 25,873,539	\$ 28,043,287	\$ 132,031,934	\$ 151,997,298	-13.14%
Capital assets	141,559,523	139,748,399	38,549,932	36,731,570	180,109,455	176,479,969	2.06%
Total Assets	247,717,918	263,702,410	64,423,471	64,774,857	312,141,389	328,477,267	-4.97%
Deferred outflows of resources	15,779,857	22,879,966	7,796,682	10,334,995	23,576,539	33,214,961	-29.02%
Current and other liabilities	14,031,970	16,026,329	3,592,833	4,019,026	17,624,803	20,045,355	-12.08%
Long-term liabilities	71,146,396	88,206,178	41,515,900	44,216,471	112,662,296	132,422,649	-14.92%
Total Liabilities	85,178,366	104,232,507	45,108,733	48,235,497	130,287,099	152,468,004	-14.55%
Deferred inflows of resources	40,639,781	42,153,528	1,983,693	2,571,926	42,623,474	44,725,454	-4.70%
Net position:							
Net investment in capital assets	84,270,778	82,884,779	11,935,162	10,600,932	96,205,940	93,485,711	2.91%
Restricted net position	8,763,343	8,373,753	1,359,646	-	10,122,989	8,373,753	20.89%
Unrestricted net position	44,645,507	48,937,809	11,832,919	13,701,497	56,478,426	62,639,306	-9.84%
Total Net Position	\$ 137,679,628	\$ 140,196,341	\$ 25,127,727	\$ 24,302,429	\$ 162,807,355	\$ 164,498,770	-1.03%

The largest portion of the County's net position (59.1%) 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.

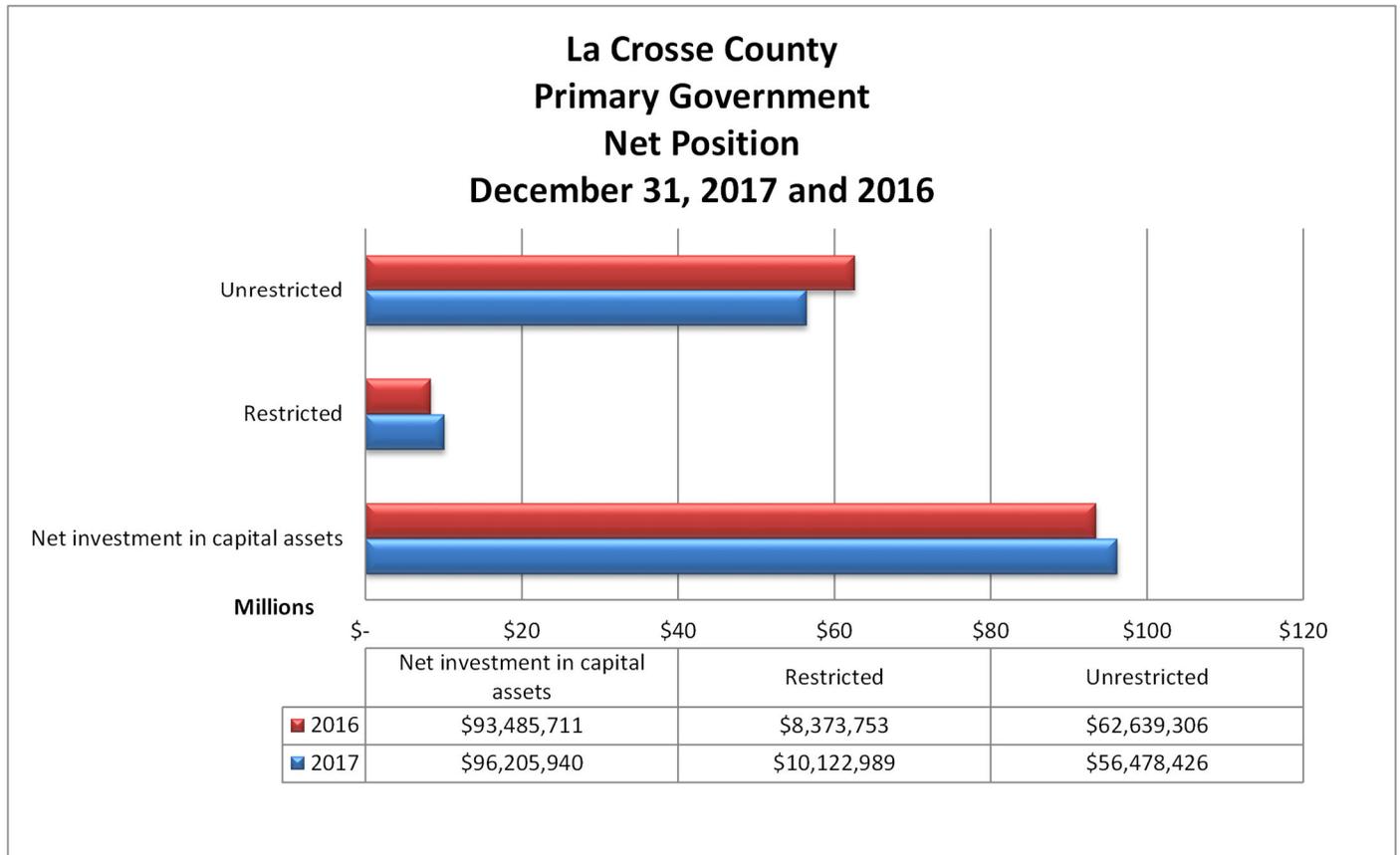
Unrestricted net position comprises 34.7% of the County's net position. These items may be used to meet the County's ongoing obligations to citizens and creditors.

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The remaining balance of the County's net position, 6.2%, 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 decreased \$1,691,415 during the current year. Total revenues for the year were \$138,116,242, and expenses were \$139,807,657. Overall, revenues decreased by \$527,477 from the prior year, while expenses increased by \$2,085,636. The table and the narrative that follow consider the operations of governmental and business-type activities separately.

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**Governmental Activities**

Governmental activities decreased the County's net position by \$2,516,713. This decrease largely reflects the following items:

- Operating grants and contributions for public works decreased \$4,597,451 from 2016. This was the result of a one-time payment of \$4.7 million from the State of Wisconsin for the Highway 108/Highway C swap in 2016, which was not repeated in 2017.
- Capital grants and contributions for public works increased by \$1,376,016 over the previous year, as more county road and bridge projects were eligible for State funding.
- Conservation and development expenses increased \$1,671,285 from 2016. This is mainly due to a one-time payment to the City of La Crosse of \$1,003,448 as a contribution for the new downtown parking ramp. The funding for this payment came from the sale of Lot C for \$1,000,000 in 2014 to a local developer. Per a County Board resolution passed in 2014, the proceeds of the sale plus interest were to be paid to the City at a later date to help fund the ramp. These funds were approved to be paid to the City per a resolution passed in 2017. Also, the Harbor Commission project to shore up bank protection for the Hintgen Island Fleeting Site was completed in 2017 at a cost of \$581,011. A grant from the Wisconsin State Harbor Commission paid for \$462,713 of the cost.
- Property taxes for the governmental activities increased \$939,627, with the largest increase of \$456,959 for increased debt service payments as a result of the Downtown Campus and Highway borrowing. Human Services property taxes increased by \$368,101, while Highway increased by \$275,010. General Fund property taxes decreased by \$322,362.
- Investment earnings and interest on delinquent taxes increased by \$625,089 from the previous year. This is due to higher interest rates overall on investments as well as shifts in the investment mix.
- Sales tax revenues increased \$403,008 over the prior year. The local economy remains strong, even as there is concern over the closure of two of the major anchor stores at the La Crosse mall in the past few months.

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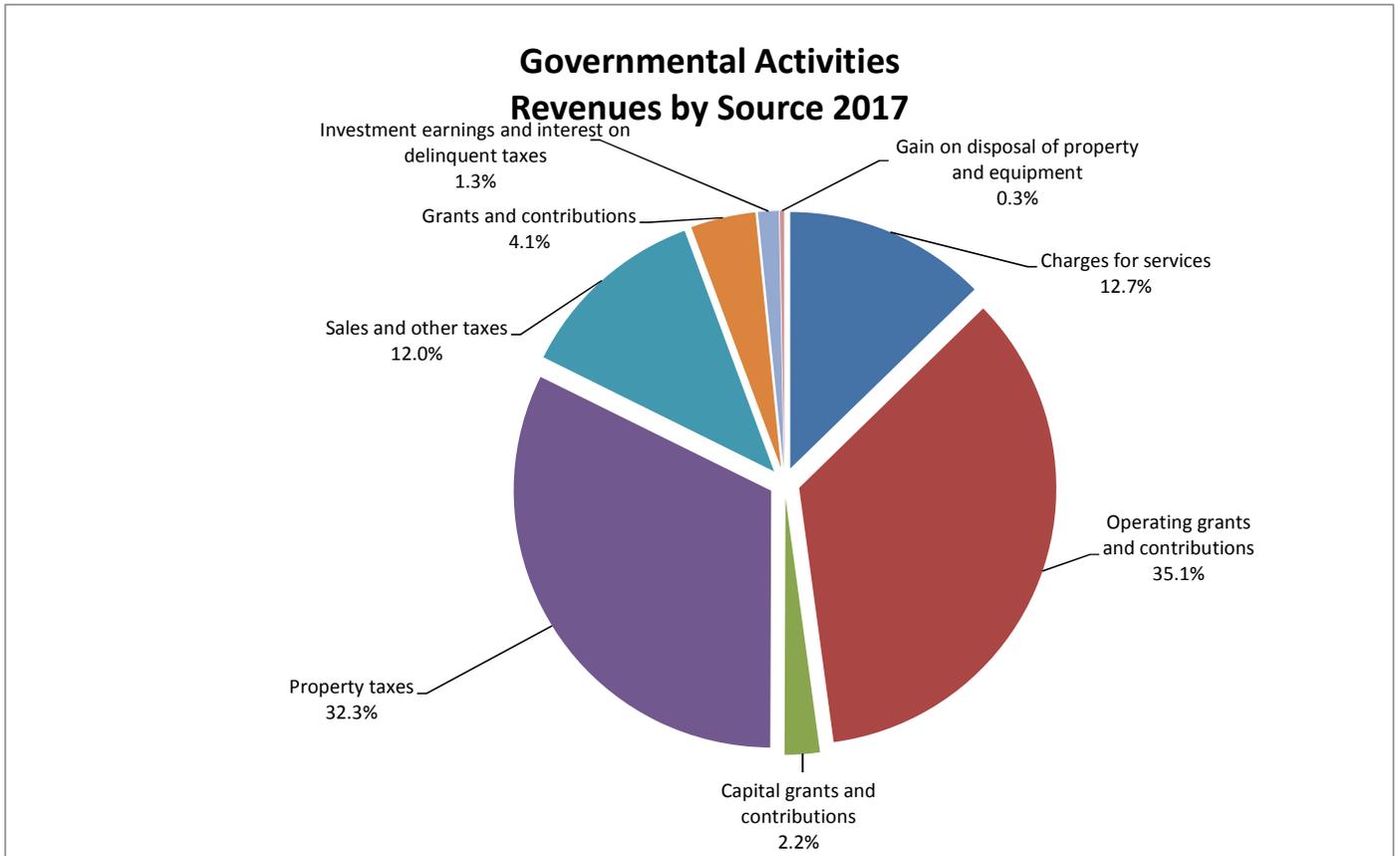
The following table compares 2017 and 2016.

	Statement of Activities						Total % Change
	Governmental activities		Business-type activities		Total		
	2017	2016	2017	2016	2017	2016	
Revenues:							
Program revenues:							
Charges for services	\$ 13,171,905	\$ 13,265,391	\$ 32,309,247	\$ 30,740,771	\$ 45,481,152	\$ 44,006,162	3.35%
Operating grants and contributions	36,494,901	41,970,637	1,787,887	1,659,439	38,282,788	43,630,076	-12.26%
Capital grants and contributions	2,288,401	912,385	-	69,820	2,288,401	982,205	132.99%
General revenues:							
Property taxes	33,500,501	32,560,874	146,363	116,100	33,646,864	32,676,974	2.97%
Sales taxes	12,447,360	12,044,352	-	-	12,447,360	12,044,352	3.35%
Other taxes	23,137	14,473	-	-	23,137	14,473	59.86%
Grants and contributions, not restricted to specific programs	4,227,260	4,259,677	-	-	4,227,260	4,259,677	-0.76%
Investment earnings and interest on delinquent taxes	1,348,982	723,893	75,225	94,855	1,424,207	818,748	73.95%
Gain on disposal of property and equipment	292,726	210,474	2,347	578	295,073	211,052	39.81%
Total revenues	<u>103,795,173</u>	<u>105,962,156</u>	<u>34,321,069</u>	<u>32,681,563</u>	<u>138,116,242</u>	<u>138,643,719</u>	-0.38%
Expenses:							
General government	10,503,901	10,481,817	-	-	10,503,901	10,481,817	0.21%
Public safety	18,921,591	19,025,286	-	-	18,921,591	19,025,286	-0.55%
Public works	12,354,525	12,502,920	-	-	12,354,525	12,502,920	-1.19%
Health and human services	53,978,318	53,200,997	-	-	53,978,318	53,200,997	1.46%
Culture, recreation and education	3,456,445	3,293,508	-	-	3,456,445	3,293,508	4.95%
Conservation and development	4,952,696	3,281,411	-	-	4,952,696	3,281,411	50.93%
Interest on long-term debt	2,062,260	1,953,112	-	-	2,062,260	1,953,112	5.59%
Hillview Health Care Center	-	-	16,081,900	16,971,628	16,081,900	16,971,628	-5.24%
Lakeview Nursing Home Facility	-	-	1,486,751	522,348	1,486,751	522,348	184.63%
Solid Waste	-	-	9,813,787	12,028,325	9,813,787	12,028,325	-18.41%
Apartments and assisted living facilities	-	-	5,710,099	3,967,089	5,710,099	3,967,089	43.94%
Household hazardous waste disposal services	-	-	485,384	493,580	485,384	493,580	-1.66%
Total expenses	<u>106,229,736</u>	<u>103,739,051</u>	<u>33,577,921</u>	<u>33,982,970</u>	<u>139,807,657</u>	<u>137,722,021</u>	1.51%
Increase (decrease) in net position before transfers	(2,434,563)	2,223,105	743,148	(1,301,407)	(1,691,415)	921,698	-283.51%
Transfers	(82,150)	26,517	82,150	(26,517)	-	-	-
Increase (decrease) in net position	(2,516,713)	2,249,622	825,298	(1,327,924)	(1,691,415)	921,698	-283.51%
Net position, beginning of year	140,196,341	137,946,719	24,302,429	25,630,353	164,498,770	163,577,072	0.56%
Net position, end of year	<u>\$ 137,679,628</u>	<u>\$ 140,196,341</u>	<u>\$ 25,127,727</u>	<u>\$ 24,302,429</u>	<u>\$ 162,807,355</u>	<u>\$ 164,498,770</u>	-1.03%

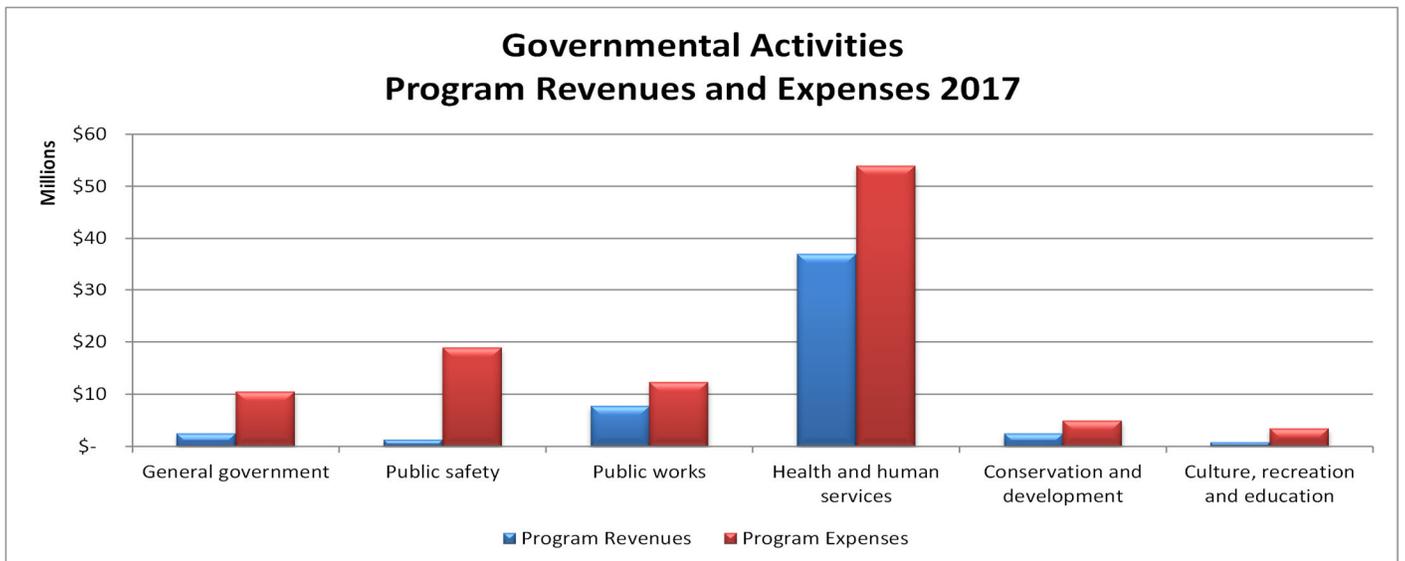
Revenues for the County's governmental activities total \$103,795,173, with property taxes and operating grants and contributions accounting for 67.4% of total revenues.

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Governmental activities expenses total \$106,229,736, exceeding program revenue by \$54,274,529, as the following graph displays. Governmental activities expenses increased by \$2,490,685 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 expenses exceed revenues by \$2,434,563.



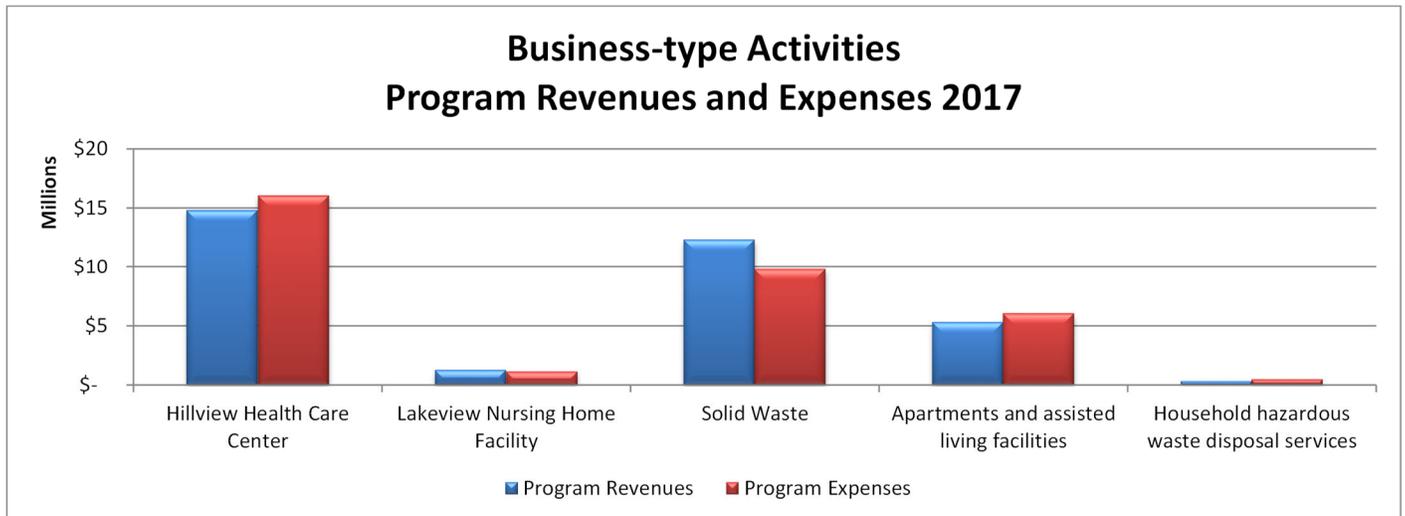
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**Business-Type Activities**

Business-type activities for the current year increased net position by \$825,298. The Solid Waste department experienced an increase in net position of \$2,593,941 before internal service fund allocations. Construction of a new cell was completed in 2017, which added over 800,000 cubic yards of space to the landfill. Another cell will be constructed in 2018, adding another 960,000 cubic yards of space. This estimates the remaining site life to be 15-18 years. Also in 2017, construction of the new landfill entrance was completed. A new scale and scale building were also completed which has allowed for better access for trucks coming into the site. Because of the new volume added and a new survey being done of the volume remaining, there was a positive adjustment of \$981,526 for the long-term care cost of the sanitary landfill. Depreciation expense for the landfill is also calculated based on volume filled, and because of the new cell construction and new survey, depreciation expense for the landfill was \$584,962 less than the previous year.

The Hillview Health Care Center had a decrease in net position before internal service fund allocations of \$1,357,235, while the Lakeview Campus entities had a combined decrease in net position before internal service fund allocations of \$859,499. Included in Hillview’s loss is an expense of \$662,782 due to Governmental Accounting Standards Board’s Standard #68 related to the Wisconsin Retirement System being slightly underfunded (this is explained in detail in Note 11 of the Notes to Basic Financial Statements). Also, the census numbers for Hillview have been declining, and County management has reorganized both of the health care centers under one director as of July 2017. Many cost saving measures have been put in place, and 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. Included in non-operating expenses for the Lakeview Nursing Home Facility Fund and Maplewood CBRF is a combined loss on sale of property of \$410,870. This is a result of the sale of the old Lakeview building that occurred early in 2017. Also, the Lakeview Campus funds together donated \$620,000 to Mississippi Valley Health Commission, as Medicaid payments and the per diem charge did not cover the cost of care in 2017.



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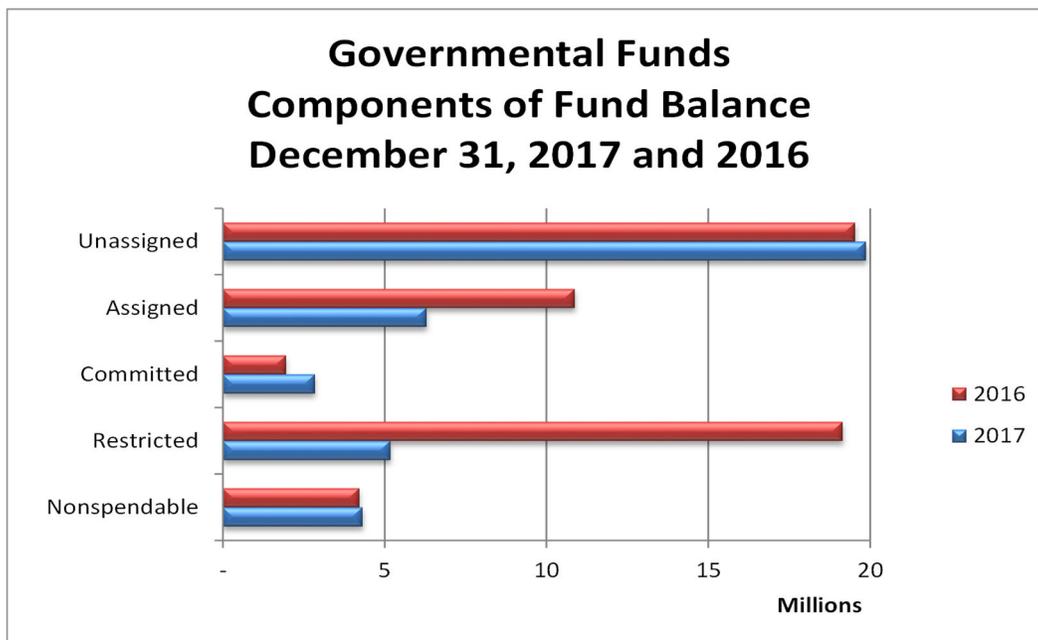
**FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS**

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

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

At December 31, the County's governmental funds reported combined fund balances of \$38,508,277, a decrease of \$17,222,072 in comparison with the prior year. Unassigned fund balance of \$19,869,123 is available for spending at the County's discretion. The remainder of fund balance is either nonspendable, restricted, committed, or assigned. The nonspendable fund balance of \$4,318,368 consists of amounts set aside for inventories and prepaids, advances to other funds, and delinquent property taxes. Restricted fund balance of \$5,178,874 consists of amounts legally required to be expended for specified purposes. Committed fund balance of \$2,844,959, consists of amounts the County Board committed for particular purposes including: General Fund reserves for park plat, Lake Neshonoc improvements, Lakeview improvements, parks, and a boat landing. Assigned fund balance of \$6,296,953, consists of Park Plaza proceeds, purchase orders, carryforwards, amounts appropriated from fund balance as part of the budget process, and unspent fund balances of the special revenue funds.

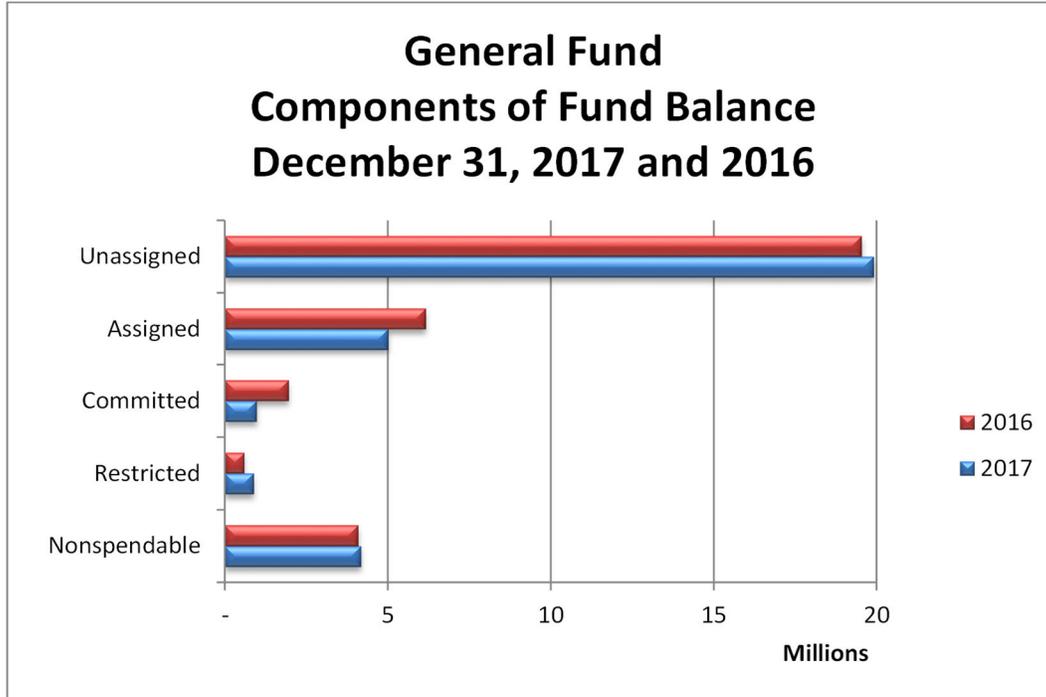
The following chart compares the components of fund balance for the governmental funds for 2017 and 2016.



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The following chart compares the components of fund balance specifically for the General Fund for 2017 and 2016.



The General Fund is the main operating fund of the County. As a measure of the General Fund’s ability to pay off short-term debt obligations, known as liquidity, it may be useful to compare unassigned fund balance and total fund balance to total fund expenditures. As of December 31, unassigned fund balance of the General Fund was \$19,909,765 while total fund balance was \$30,947,018. Unassigned fund balance represents 56.2% of total general fund expenditures, while total fund balance represents 87.4% of total General Fund expenditures. In relation to General Fund revenues, unassigned fund balance represents 56.7% of total General Fund revenues. These ratios show that the County is in a good position to meet any upcoming obligations.

	<b>2017</b>		
	General Fund	Percentage of Expenditures	Percentage of Revenue
Total revenues	\$35,097,097	99.1%	-
Total expenditures	35,419,275	-	100.9%
Unassigned fund balance	19,909,765	56.2%	56.7%
Total fund balances	30,947,018	87.4%	88.2%

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 56.2%. County policy limits the use of unassigned fund balance to funding of capital expenditures, prepayment of outstanding debt, start-up costs of new programs, other non-recurring expenditures, or emergencies.

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During the fiscal year, the fund balance of the County's General Fund decreased by \$1,384,534. Key factors contributing to this decrease are as follows:

- The original budget for the general fund projected a deficit of \$3,070,327 after transfers to other funds totaling \$3,823,915. The actual decrease for the general fund was \$1,384,534, which was less than projected in the final budget by \$5,977,715. These variances are explained in the General Fund Budgetary Highlights.
- The General Fund realized \$6,377,284 in total expenditures under final budget. Significant expenditure variances are explained in the General Fund Budgetary Highlights.

The County's Human Services Fund, a major fund, has a total fund balance of \$2,830,629, a decrease of \$1,210,778 from the prior year. Of this fund balance, \$76,521 was nonspendable for prepayments; \$1,069,659 was restricted for the Western Region for Economic Assistance (WREA) Consortium and elderly transportation programs; \$513,232 was committed for elderly programs; and \$1,171,217 was assigned for human service programs. The decrease in fund balance was due to increased out of home care costs for children and restating of revenues that were over projected in 2017. The department has implemented multi-disciplinary permanency review meetings to increase effectiveness at stabilizing families, which reduces the cost of out of home placement. County administration is working closely with Human Services management staff to ensure that programs and services are managed within resource limits.

The Business Fund, a major fund, had a fund balance of \$842,415, which was an increase of \$163,865 from the prior year. \$43,686 in loans to businesses were given in 2017, compared to \$370,400 in 2016, which reduced total fund expenses.

The County's Debt Service Fund, a major fund, had a fund balance of \$725,142 at December 31, which was a decrease of \$14,113,696. This decrease was due to the refunding bonds issued to pay off the 2009A bond issue which was not callable until October 1, 2017. \$13,625,124 was being held in an escrow account and was reported as restricted cash on the balance sheet as of December 31, 2016. During 2017, this escrow account paid out \$13,365,000 for principal and \$345,097 for interest on those bonds, and, therefore, are reported as debt service expenditures in 2017.

Additionally, the County has strategically worked to limit the use of fund balance for capital items. The budgeted use of unassigned fund balance is shown below. For 2018, \$1,890,520 of the budgeted unassigned fund balance usage is for the following projects: collaboration to end homelessness, 911 radio system upgrade, implementation of a new payroll system, facilities and sheriff department capital, economic development, and other smaller projects that are not recurring.

	Budgeted Usage of Unassigned General Fund Balance
	<u>                    </u>
2016	730,000
2017	2,436,771
2018	1,890,520

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The following schedules present a summary of General, Special Revenue, Debt Service, and Capital Projects funds revenues and expenditures for the current year ended and the amount and percentage of increases and decreases in relation to the prior year.

<b>Resources by Source</b>				
<b>Governmental Funds</b>				
	2017	Percent of	Increase (Decrease)	
			Amount	from prior year
	Amount	Total	Amount	Percent
Taxes (property and other)	\$ 43,220,862	45.84%	\$ 900,988	2.13%
Intergovernmental revenues	39,041,210	41.40%	(910,702)	-2.28%
Licenses and permits	1,003,669	1.06%	53,577	5.64%
Fines, forfeits and penalties	368,448	0.39%	10,737	3.00%
Public charges for services	4,642,138	4.92%	(65,269)	-1.39%
Intergovernmental charges for services	3,653,109	3.87%	115,604	3.27%
Miscellaneous revenues	2,378,176	2.52%	392,706	19.78%
	<u>\$ 94,307,612</u>	100.00%	<u>\$ 497,641</u>	

Governmental tax revenues increased \$900,988. The General Fund decreased property taxes by \$322,362, while the Human Services Fund increased property taxes by \$368,101, and Debt Service property taxes increased by \$456,959. Sales tax increased by \$403,008.

Intergovernmental revenues decreased by \$910,702. Human Services intergovernmental revenues decreased by \$1,542,942, as certain revenues for multi-county consortiums were reclassified in 2017 against matching expenditures, and the Aging and Disability Resource Center was changed to La Crosse County only, instead of a multi-county consortium, as of July 1, 2017. Revenues for the CDBG regional housing program also decreased by \$369,628 from the previous year, as these funds are reimbursements of the program expenditures, which depend on the timing and approval of the various housing projects. These decreases were partially offset by the increase in intergovernmental revenues in the General Fund due to the Harbor Commission grant and Badger Coulee funding received in 2017.

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<b>Expenditures by Function</b>						
<b>Governmental Funds</b>						
	2017	Percent of	Increase (Decrease)			
			Amount	Total	from prior year	Amount
General Government	\$ 11,007,894	9.86%	\$ 227,571	2.11%	\$ 227,571	2.11%
Public Safety	17,249,297	15.46%	611,737	3.68%	611,737	3.68%
Public Works	59,314	0.05%	22,413	60.74%	22,413	60.74%
Health and Human Services	51,990,061	46.58%	517,828	1.01%	517,828	1.01%
Culture, Recreation and Education	3,273,745	2.93%	189,057	6.13%	189,057	6.13%
Conservation and Development	5,023,122	4.50%	994,873	24.70%	994,873	24.70%
Miscellaneous	76,661	0.07%	(53,414)	-41.06%	(53,414)	-41.06%
Debt Service	20,396,829	18.28%	8,937,362	77.99%	8,937,362	77.99%
Capital Outlay	2,530,577	2.27%	(13,382,824)	-84.10%	(13,382,824)	-84.10%
	<u>\$ 111,607,500</u>	100.00%	<u>\$ (1,935,397)</u>		<u>\$ (1,935,397)</u>	

Total governmental fund expenditures decreased by \$1,935,397 from 2016.

Conservation and development expenditures increased by \$994,873. This was mainly due to the one-time payment to the City of La Crosse as a contribution toward their new parking ramp in the amount of \$1,003,448.

Debt Service expenditures increased by \$8,937,362. There was an increase in expenditures of \$13,710,097 for principal and interest payments because of the payoff of the 2009A bond issue from the escrow account. Included in the 2016 expenditures was an additional payment of \$5,020,824 for principal and interest for the refinancing of the 2010 State Trust Fund Loan with the 2016A refunding bonds.

Capital outlay expenditures decreased by \$13,382,824. This was due to the completion of the Downtown Campus Project, which consisted of the remaining expenditures for the addition to the Health and Human Services building and the new Administrative Center. There is a remaining fund balance in the Capital Projects Fund of \$460,914, which is expected to be spent on a few outstanding projects, one of which includes resurfacing of the parking lot for the Health and Human Services building. This fund is expected to be closed out in 2018.

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

December 31, 2017

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

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

	2017	2016
Hillview Health Care Center	\$ 5,829,425	\$ 7,186,660
Lakeview Nursing Facility Fund	1,188,506	1,455,993
Solid Waste	9,528,370	6,934,429
Apartments and assisted living facilities	4,766,246	5,163,727
Household hazardous waste disposal services	763,561	779,910
Totals	<u>\$ 22,076,108</u>	<u>\$ 21,520,719</u>

As of December 31, the County's enterprise funds reported combined net position of \$22,076,108. Of that amount, \$11,935,162, or 54.1%, represents the net investment in capital assets and \$1,359,646, or 6.2%, reflects the premium amount received in the 2017A borrowing for the Lakeview Facility Fund, and is restricted for future interest payments. The remaining amount of \$8,781,300 is unrestricted and available for spending in accordance with the needs of the County in these funds.

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

**GENERAL FUND BUDGETARY HIGHLIGHTS**

Differences between the original budget and final amended budget resulted in \$6,170,481 of increases in expenditures due to carryforwards and open purchase orders from fiscal year 2016 to 2017, and adjustments throughout the year because of new grants.

Differences between final amended budget and the actual revenues and expenses resulted in a \$6,983,231 positive variance in the General Fund before other financing sources and uses. The major reasons for the variance are as follows:

Revenues:

- Taxes
  - Property taxes decreased by \$322,362 for the General Fund from the previous year. Sales tax revenue increased \$403,008 from the previous year and was \$497,360 higher than budget. The La Crosse area continues to be a regional shopping and tourist destination.

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

December 31, 2017

- **Public Charges for Services**
  - Register of Deeds fees were \$125,254 higher than budgeted, as home sales continued to be strong in La Crosse County, despite low inventories. Relatively low interest rates for home mortgages helped contribute to the strong housing market.
  - Prisoner board revenue was down as a result of the jail population being full at capacity. This did not allow for the County to accept State inmates who were on probation holds or extended supervision, resulting in a loss of revenue. This was taken into consideration for the 2018 budget where no revenue was budgeted for this line item, compared to \$200,000 being budgeted in 2017.
  - The County budgeted \$20,000 for timber sales from the County forests; however, because prices were low, no timber was sold in 2017.
- **Miscellaneous Revenues**
  - Investment earnings increased by \$215,587 from the previous year and were \$117,247 higher than budget due to slightly higher interest rates and changes in investment mix.
  - Miscellaneous revenue was higher than budget due to \$144,353 of unclaimed funds deposited from the Clerk of Courts checking account.
- **Other Financing Sources**
  - The sale of a plot of land for \$1,375,000 adjacent to the County landfill, known as the "Schroeder Property", to the City of La Crosse was originally planned to occur in 2016. The final closing on that land did not happen until 2018, but the City did pay \$400,000 as a down payment to the County in 2017, which is recorded as unearned revenue on the balance sheet. At the closing in 2018, the City paid an additional \$400,000, and the remainder of \$575,000 will be paid by February 1, 2019.

**Expenditures:**

- **General Government**
  - The Clerk of Courts expenditures decreased by \$30,735 from the previous year and were \$181,560 less than budgeted. Salary and fringe savings of \$65,372 were due to position vacancies because of the change in processing of paper filings to e-filing. Court appointed attorney expenditures were lower than budgeted by \$117,779 due to the County contracting with attorneys on a per case basis instead of hourly.
  - Information Technology expenditures were less than budget by \$200,174. Savings were mainly in the areas of equipment and software licenses.
  - Retirees insurance was more than budgeted by \$70,812. It is always difficult to estimate how many retirees there will be in any one year.
- **Public Safety**
  - Central dispatch expenditures were less than budget by \$136,446. This was due to salary and fringe savings of \$20,688 as positions were vacant for part of the year, savings in communications maintenance of \$23,184, and a prior year positive adjustment of \$67,056.
  - Jail and court services expenditures were also less than budget by \$316,101 because of vacant positions with salary and fringe savings just over \$185,208. Jail programming expenditures were under budget by \$141,285.
  - Law enforcement expenditures were more than budgeted by \$137,660. This was mainly due to increased overtime costs in salary and fringe.

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

December 31, 2017

- Culture, Recreation and Education
  - UW Extension expenditures were lower than budget by \$226,004. This was due to the vacant positions of the Agriculture and 4-H agents, which were finally filled at the end of 2017 after a reorganization of the department structure was approved by both the County and the State. The 4-H Youth Program Advisor position was eliminated and the County agreed to pay a higher percentage of the Agriculture and 4-H agent positions in order to have them dedicated to La Crosse County instead of being regional positions.
- Conservation and Development
  - Neighborhood revitalization expenditures were less than budgeted by \$1,246,080. This was due to the delay of the sale of the “Schroeder Property”, as discussed under the “Other Financing Sources” budget variance. Sale proceeds were intended to be used towards project grants. Several projects have been awarded, but not yet completed, and \$1,046,080 was carried forward into the 2018 budget.
  - Badger Coulee was under budget by \$153,063, as a planned contribution of \$150,000 to the Village of Holmen for their community center did not happen in 2017. The funds were carried forward to 2018.
  - The budget for CAP X 2020 projects included \$40,000 for Bluffland Protection, \$100,000 as a match pledge to the City of La Crosse for parks, and \$40,000 for trout stream easements. None of these dollars were spent in 2017, and were not carried forward. As part of the 2018 budget, \$75,000 of CAP X 2020 funds are planned to be used for Bluffland Protection, with the remaining \$105,000 of funds to be considered in future budgets.
  - Expenditures for the Bluffland Protections were less than budget by \$124,296. There was a delay in getting the program started, as a position had to be recruited and agreements had to be reached with some municipalities. No funds were carried forward, as the expenditures for this program were again budgeted for 2018.
- Miscellaneous
  - Salary contingency of \$209,007 was budgeted for 2017. \$1,300,479 was carried forward from unused 2016 appropriations for a total of \$1,509,486. \$85,111 of this amount was used for Human Services Department in 2017. \$500,000 of this was approved in the 2017 budget to be transferred to the Health Self-Insurance fund to help alleviate the cost of claims, and the balance of \$924,375 was carried forward to moderate the increased costs of salary and fringe in the 2018 budget.
- Capital Outlay
  - Capital outlay expenditures were less than the final budget by \$1,732,409. Projects that were not completed in 2017 will have funds carried forward to 2018.

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

December 31, 2017

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

The County's capital assets for its governmental and business-type activities at December 31 amounted to \$180,109,455 (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	
	2017	2016	2017	2016	2017	2016
<b>Capital Assets</b>						
Land	\$ 4,015,655	\$ 3,717,605	\$ 943,173	\$ 947,300	\$ 4,958,828	\$ 4,664,905
Land Improvements	4,088,929	3,835,720	34,870,870	29,394,712	38,959,799	33,230,432
Buildings	88,322,683	78,081,918	28,387,926	34,324,789	116,710,609	112,406,707
Machinery and equipment	27,072,283	25,954,102	8,713,578	8,382,478	35,785,861	34,336,580
Infrastructure	107,615,508	104,068,827	-	-	107,615,508	104,068,827
Intangibles	8,484,388	8,697,731	370,289	284,206	8,854,677	8,981,937
Construction in progress	3,356,439	11,469,729	3,272,422	5,914,663	6,628,861	17,384,392
<b>Total capital assets</b>	<b>242,955,885</b>	<b>235,825,632</b>	<b>76,558,258</b>	<b>79,248,148</b>	<b>319,514,143</b>	<b>315,073,780</b>
Less:						
Accumulated Depreciation	101,396,362	96,077,233	38,008,326	42,516,578	139,404,688	138,593,811
<b>Total net capital assets</b>	<b>\$ 141,559,523</b>	<b>\$ 139,748,399</b>	<b>\$ 38,549,932</b>	<b>\$ 36,731,570</b>	<b>\$ 180,109,455</b>	<b>\$ 176,479,969</b>

Within the governmental activities, the significant change in capital assets was due to the Downtown Campus Project. At December 31, 2016, over \$8.4 million of the new County Administrative Center was classified as construction work in progress, as the move to the new facility did not happen until late in December 2016. This construction work in progress was reclassified to buildings in January 2017 and placed in service for depreciation purposes.

Within the business-type activities, the increase in land improvements and decrease in construction in progress was because of the new site entrance and the new cell construction in the Solid Waste department. The decrease in buildings was due to the sale of the old Lakeview building which occurred early in 2017.

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

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

December 31, 2017

**Long-Term Debt**

At December 31, the County had \$90,979,982 of debt outstanding. This includes \$78,649,437 of general obligation debt, \$12,068,060 of revenue loan debt, and a \$262,485 loan payable to the State of Wisconsin. During the year, the County issued \$16,130,000 of general obligation bonds for the Lakeview Facility Fund to refinance the 2015 \$17,255,000 bond anticipation notes. This refinancing of the bonds included a premium of \$1,359,646, which is the reason the principal amount of the new bonds was lower than the amount paid off. This premium must be used for future interest costs on those bonds. The County also issued \$2,725,000 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 \$73,954,858 which was well below the legal limit of \$481,750,485. The net debt per capita equaled \$660.15 at year-end.

The chart on the following page shows the actual principal balances of the debt for La Crosse County, not including premiums or discounts, or the loan payable to the State of Wisconsin of \$262,485.

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

December 31, 2017

<b>Principal Balances for Year End 2017</b>				
	12/31/16 Balance	2017 Principal Payments	2017 New Debt	12/31/17 Balance
<b>Governmental Funds Debt</b>				
Law Enforcement Center				
2010D Refunding Bonds	\$ 2,650,000	\$ 170,000	\$ -	\$ 2,480,000
2009A Go Bonds	14,315,000	14,315,000 *	-	-
2016A GO Refunding Bonds (ref 2010 STFL)	4,920,000	350,000	-	4,570,000
2016A GO Refunding Bonds (ref 2009A)	<u>13,045,000</u>	<u>-</u>	<u>-</u>	<u>13,045,000</u>
Total Law Enforcement Center	34,930,000	14,835,000	-	20,095,000
Downtown Project Remodel				
2015A GO Bonds	10,580,000	435,000	-	10,145,000
2016A GO Bonds	<u>11,050,000</u>	<u>390,000</u>	<u>-</u>	<u>10,660,000</u>
Total Downtown Project Remodel	21,630,000	825,000	-	20,805,000
Pension Liability				
2010C GO Refunding Bonds	2,165,000	240,000	-	1,925,000
Business Fund				
2007A Corporate Purpose Bonds	220,000	50,000	-	170,000
2010C (TIF)	195,000	95,000	-	100,000
2010C (Non TIF)	215,000	20,000	-	195,000
2014A GO Notes	<u>750,000</u>	<u>25,000</u>	<u>-</u>	<u>725,000</u>
Total Business Fund	1,380,000	190,000	-	1,190,000
Highway Debt (Paid through Debt Service)				
2012 A Bond	505,000	505,000	-	-
2013 A Bond	4,155,000	560,000	-	3,595,000
2014 A Bond	2,565,000	440,000	-	2,125,000
2015 A Bond	2,485,000	380,000	-	2,105,000
2016 A Bond	2,410,000	100,000	-	2,310,000
2017 B Bond	<u>-</u>	<u>-</u>	<u>2,725,000</u>	<u>2,725,000</u>
Total Highway Debt	12,120,000	1,985,000	2,725,000	12,860,000
<b>Total Governmental Funds Debt</b>	<b><u>72,225,000</u></b>	<b><u>18,075,000</u></b>	<b><u>2,725,000</u></b>	<b><u>56,875,000</u></b>
<b>Enterprise Funds Debt</b>				
Solid Waste				
2015 STFL Revenue Loan	5,475,000	429,650	-	5,045,350
2016 STFL Revenue Loan	<u>7,820,000</u>	<u>797,290</u>	<u>-</u>	<u>7,022,710</u>
Total Solid Waste	13,295,000	1,226,940	-	12,068,060
Hillview Terrace				
2010A Build America Bonds	1,785,000	110,000	-	1,675,000
Lakeview Campus				
2015B Bond Anticipation Note	17,255,000	17,255,000	-	-
2017 A Bond	<u>-</u>	<u>-</u>	<u>16,130,000</u>	<u>16,130,000</u>
Total Lakeview Campus	17,255,000	17,255,000	16,130,000	16,130,000
<b>Total Enterprise Funds Debt</b>	<b><u>32,335,000</u></b>	<b><u>18,591,940</u></b>	<b><u>16,130,000</u></b>	<b><u>29,873,060</u></b>
<b>Grand Total County Debt</b>	<b><u>\$ 104,560,000</u></b>	<b><u>\$ 36,666,940</u></b>	<b><u>\$ 18,855,000</u></b>	<b><u>\$ 86,748,060</u></b>

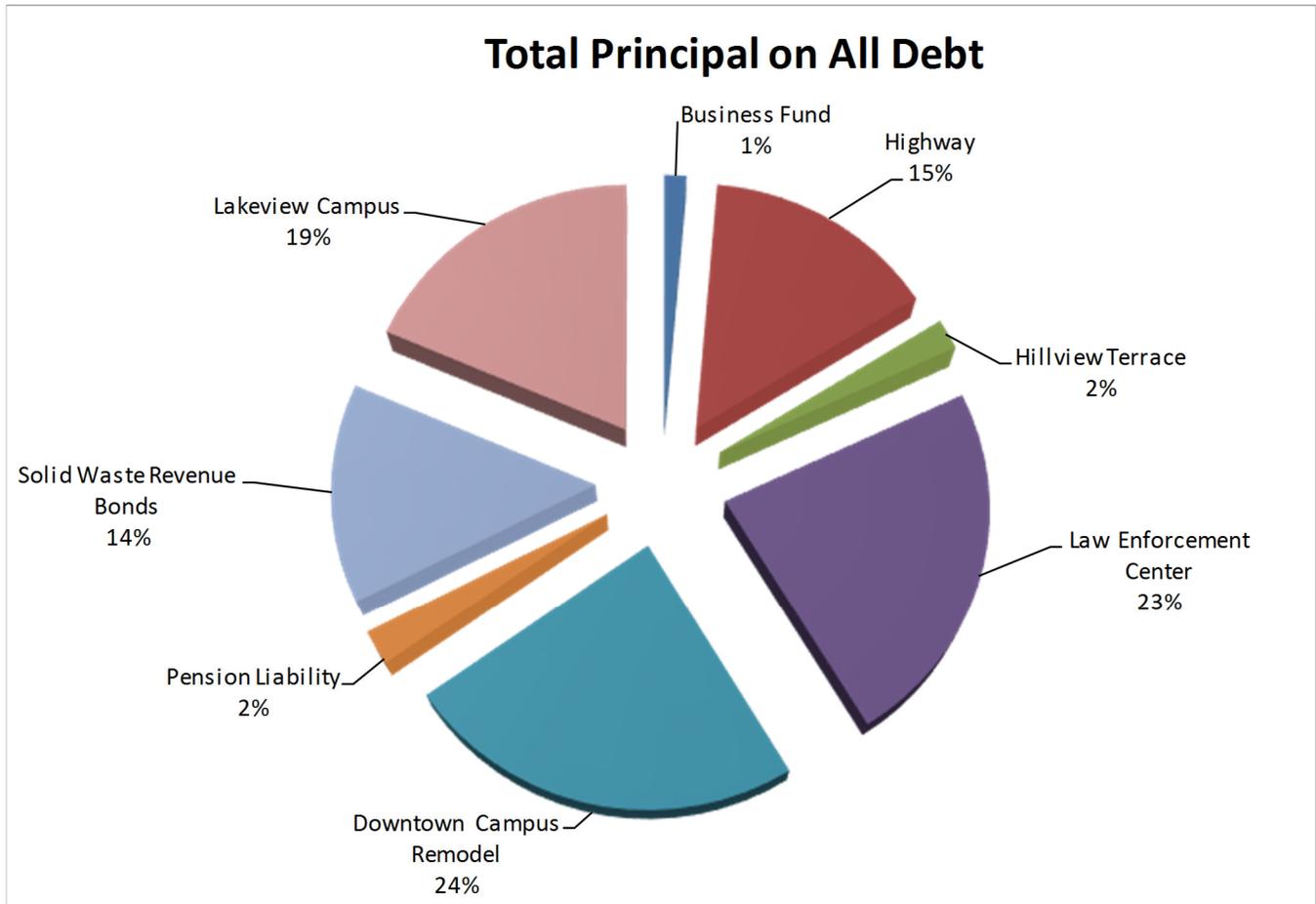
\*Amounts to pay off this issue were held in escrow from the 2016A borrowing.

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

December 31, 2017

The County maintains an “Aa1” rating from Moody’s Investors Services for general obligation debt. For the bond anticipation notes (BANs), the County was given a MIG 1 short-term rating from Moody’s. The total principal on debt, by project, is shown in the chart below.

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



**Request for Information**

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

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# BASIC FINANCIAL STATEMENTS

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**LA CROSSE COUNTY**  
Exceptional services. Extraordinary place.

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

**December 31, 2017**

	<b>Primary Government</b>			<b>Component Unit</b>
	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>	
<b>ASSETS</b>				
Cash and investments	\$ 44,763,347	\$ 12,474,443	\$ 57,237,790	\$ 6,601
Receivables (net of allowance for uncollectibles)	56,428,044	3,663,715	60,091,759	734,640
Internal balances	1,043,613	(1,043,613)	-	-
Inventories and prepayments	1,848,969	124,787	1,973,756	-
Other assets	433,401	252,444	685,845	-
Restricted cash and investments	1,641,021	10,401,763	12,042,784	11,031
Capital assets not being depreciated:				
Construction in progress	3,356,439	3,272,422	6,628,861	-
Land	4,015,655	943,173	4,958,828	-
Intangibles	3,015,397	-	3,015,397	-
Capital assets being depreciated:				
Land improvements	4,088,929	34,870,870	38,959,799	-
Buildings	88,322,683	28,387,926	116,710,609	-
Machinery and equipment	27,072,283	8,713,578	35,785,861	-
Infrastructure	107,615,508	-	107,615,508	-
Intangibles	5,468,991	370,289	5,839,280	-
Accumulated depreciation	(101,396,362)	(38,008,326)	(139,404,688)	-
Total Assets	<u>247,717,918</u>	<u>64,423,471</u>	<u>312,141,389</u>	<u>752,272</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension	15,779,857	4,426,947	20,206,804	2,483,520
Xcel contract	-	3,080,224	3,080,224	-
Unamortized loss on debt refunding	-	289,511	289,511	-
Total Deferred Outflows of Resources	<u>15,779,857</u>	<u>7,796,682</u>	<u>23,576,539</u>	<u>2,483,520</u>
<b>LIABILITIES</b>				
Accounts payable and other current liabilities	10,580,411	2,422,899	13,003,310	816,614
Claims payable	1,931,722	490,837	2,422,559	-
Liabilities payable from restricted assets	438,210	37,356	475,566	11,031
Unearned revenue	662,500	47,312	709,812	-
Accrued interest	419,127	388,911	808,038	-
Accrued interest payable from restricted assets	-	205,518	205,518	-
Long-Term Liabilities:				
Compensated absences - current	2,325,826	581,133	2,906,959	-
Compensated absences - noncurrent	4,607,372	-	4,607,372	-
Post employment benefit obligation - noncurrent	1,794,629	-	1,794,629	-
Bonds and notes payable - current	4,992,582	1,395,929	6,388,511	-
Bonds and notes payable - noncurrent	54,796,361	29,795,110	84,591,471	-
Landfill post closure costs - current	22,511	13,031	35,542	-
Landfill post closure costs - noncurrent	488,841	9,152,942	9,641,783	-
Net pension obligation	2,118,274	577,755	2,696,029	265,306
Total Liabilities	<u>85,178,366</u>	<u>45,108,733</u>	<u>130,287,099</u>	<u>1,092,951</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Subsequent year property tax levy	34,171,629	154,050	34,325,679	-
Pension	6,468,152	1,829,643	8,297,795	1,015,346
Total Deferred Inflows of Resources	<u>40,639,781</u>	<u>1,983,693</u>	<u>42,623,474</u>	<u>1,015,346</u>
<b>NET POSITION</b>				
Net investment in capital assets	84,270,778	11,935,162	96,205,940	-
Restricted for:				
Debt service	306,015	1,359,646	1,665,661	-
Elderly programs	350,939	-	350,939	-
Land records	205,445	-	205,445	-
Business fund	5,806,504	-	5,806,504	-
Human service programs	975,384	-	975,384	-
Environmental programs	644,469	-	644,469	-
Library programs	209,288	-	209,288	-
Urban transportation	166,294	-	166,294	-
Register of deeds	29,845	-	29,845	-
Special jail assessments	26,692	-	26,692	-
Dog licenses	1,000	-	1,000	-
Other purposes	41,468	-	41,468	-
Unrestricted	44,645,507	11,832,919	56,478,426	1,127,495
Total Net Position	<u>\$ 137,679,628</u>	<u>\$ 25,127,727</u>	<u>\$ 162,807,355</u>	<u>\$ 1,127,495</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, 2017**

	<b>Program Revenues</b>			
	<b>Expenses</b>	<b>Charges for Services</b>	<b>Operating Grants and Contributions</b>	<b>Capital Grants and Contributions</b>
<b>PRIMARY GOVERNMENT</b>				
<b>GOVERNMENTAL ACTIVITIES</b>				
General government	\$ 10,503,901	\$ 2,039,105	\$ 479,692	\$ -
Public safety	18,921,591	880,723	427,727	-
Public works	12,354,525	3,791,839	1,680,951	2,288,401
Health and human services	53,978,318	5,265,628	31,774,885	-
Culture, recreation and education	3,456,445	705,194	103,023	-
Conservation and development	4,952,696	489,416	2,028,623	-
Interest on long-term debt	2,062,260	-	-	-
Total governmental activities	<u>106,229,736</u>	<u>13,171,905</u>	<u>36,494,901</u>	<u>2,288,401</u>
<b>BUSINESS TYPE ACTIVITIES</b>				
Hillview Health Care Center	16,081,900	13,076,605	1,759,800	-
Lakeview Nursing Home Facility	1,486,751	1,280,935	-	-
Solid Waste	9,813,787	12,346,854	-	-
Apartments and assisted living facilities	5,710,099	5,278,540	28,087	-
Household hazardous waste disposal services	485,384	326,313	-	-
Total business type activities	<u>33,577,921</u>	<u>32,309,247</u>	<u>1,787,887</u>	<u>-</u>
<b>TOTAL PRIMARY GOVERNMENT</b>	<u>\$ 139,807,657</u>	<u>\$ 45,481,152</u>	<u>\$ 38,282,788</u>	<u>\$ 2,288,401</u>
<b>COMPONENT UNIT</b>				
Mississippi Valley Health Services	<u>\$ 8,180,856</u>	<u>\$ 5,863,905</u>	<u>\$ 1,627,875</u>	<u>\$ -</u>

**GENERAL REVENUES**

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

**TRANSFERS**

**CHANGE IN NET POSITION**

**NET POSITION, BEGINNING OF YEAR**

**NET POSITION, END OF YEAR**

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

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

**Year Ended December 31, 2017**

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

<b>Primary Government</b>			
<b>Governmental Activities</b>	<b>Business Type Activities</b>	<b>Total</b>	<b>Component Unit</b>
\$ (7,985,104)	\$ -	\$ (7,985,104)	\$ -
(17,613,141)	-	(17,613,141)	-
(4,593,334)	-	(4,593,334)	-
(16,937,805)	-	(16,937,805)	-
(2,648,228)	-	(2,648,228)	-
(2,434,657)	-	(2,434,657)	-
(2,062,260)	-	(2,062,260)	-
(54,274,529)	-	(54,274,529)	-
-	(1,245,495)	(1,245,495)	-
-	(205,816)	(205,816)	-
-	2,533,067	2,533,067	-
-	(403,472)	(403,472)	-
-	(159,071)	(159,071)	-
-	519,213	519,213	-
(54,274,529)	519,213	(53,755,316)	-
-	-	-	(689,076)
33,500,501	146,363	33,646,864	-
12,447,360	-	12,447,360	-
23,137	-	23,137	-
4,227,260	-	4,227,260	-
1,348,982	75,225	1,424,207	28
292,726	2,347	295,073	-
51,839,966	223,935	52,063,901	28
(82,150)	82,150	-	-
(2,516,713)	825,298	(1,691,415)	(689,048)
140,196,341	24,302,429	164,498,770	1,816,543
\$ 137,679,628	\$ 25,127,727	\$ 162,807,355	\$ 1,127,495

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

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

**December 31, 2017**

	<b>General Fund</b>	<b>Human Services Fund</b>	<b>Business Fund</b>	<b>Debt Service Fund</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>ASSETS</b>						
Cash and investments	\$ 27,579,032	\$ 537,908	\$ 636,765	\$ 729,092	\$ 2,467,026	\$ 31,949,823
Restricted cash and investments	-	449,404	-	-	998,928	1,448,332
Receivables (net of allowance for uncollectibles)	15,742,062	19,906,073	5,539,237	5,782,843	4,689,626	51,659,841
Due from other funds	88,176	-	-	-	-	88,176
Advance to other funds	1,048,893	-	-	-	-	1,048,893
Inventories and prepayments	502,449	76,521	-	-	67,903	646,873
Other assets	809	-	-	-	-	809
<b>TOTAL ASSETS</b>	<b>\$ 44,961,421</b>	<b>\$ 20,969,906</b>	<b>\$ 6,176,002</b>	<b>\$ 6,511,935</b>	<b>\$ 8,223,483</b>	<b>\$ 86,842,747</b>
<b>LIABILITIES</b>						
Accounts payable and other current liabilities	\$ 4,058,143	\$ 4,942,319	\$ 37,163	\$ 3,950	\$ 590,778	\$ 9,632,353
Liabilities payable from restricted assets	-	438,210	-	-	-	438,210
Due to other funds	50,917	16,178	20,227	-	161,279	248,601
Advances from other funds	-	-	49,623	-	-	49,623
Unearned revenues	454,197	9,619	-	-	198,684	662,500
<b>Total liabilities</b>	<b>4,563,257</b>	<b>5,406,326</b>	<b>107,013</b>	<b>3,950</b>	<b>950,741</b>	<b>11,031,287</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Subsequent year property tax levy	8,487,903	12,491,214	-	5,782,843	4,109,669	30,871,629
Unavailable revenue-intergovernmental grants	65,280	-	-	-	-	65,280
Unavailable revenue-client services and taxpayers	897,963	241,737	-	-	-	1,139,700
Unavailable revenue-loan repayments	-	-	5,226,574	-	-	5,226,574
<b>Total deferred inflows of resources</b>	<b>9,451,146</b>	<b>12,732,951</b>	<b>5,226,574</b>	<b>5,782,843</b>	<b>4,109,669</b>	<b>37,303,183</b>
<b>FUND BALANCES</b>						
Nonspendable	4,173,944	76,521	-	-	67,903	4,318,368
Restricted	882,076	1,069,659	842,415	725,142	1,659,582	5,178,874
Committed	974,507	513,232	-	-	1,357,220	2,844,959
Assigned	5,006,726	1,171,217	-	-	119,010	6,296,953
Unassigned (deficit)	19,909,765	-	-	-	(40,642)	19,869,123
<b>Total fund balances</b>	<b>30,947,018</b>	<b>2,830,629</b>	<b>842,415</b>	<b>725,142</b>	<b>3,163,073</b>	<b>38,508,277</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 44,961,421</b>	<b>\$ 20,969,906</b>	<b>\$ 6,176,002</b>	<b>\$ 6,511,935</b>	<b>\$ 8,223,483</b>	<b>\$ 86,842,747</b>

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, 2017

Total Fund Balances - Governmental Funds	\$ 38,508,277
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds.	69,992,977
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.	(57,137,485)
Bond premium is amortized over the life of the bonds, whereas it is recorded as income when received in the fund statements.	(2,651,458)
Interest is not accrued at the fund level, but rather is recognized as an expenditure when due.	(419,127)
Internal service funds are used by management to charge the costs of various services to individual funds and functional categories. The assets and liabilities of the internal service funds include items relating to the governmental funds.	83,601,274
Loan funds have unavailable revenue in the fund statements.	5,226,574
Receivables that are not available to pay for current period expenditures, and therefore are recorded as deferred inflows in the fund statements.	1,204,980
Liability for post-closure costs for the old landfill are not recorded as a liability on the fund statements.	(511,352)
Compensated absences are not due and payable in the current period and therefore are not reported as liabilities in the funds.	(6,740,078)
The net pension liability and related deferred outflows and deferred inflows used in governmental activities are not financial resources and therefore are not reported in governmental funds.	<u>6,605,046</u>
Total Net Position - Governmental Funds	<u>\$ 137,679,628</u>

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, 2017

	<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>
<b>REVENUES</b>						
Taxes	\$ 21,353,673	\$ 12,196,922	\$ -	\$ 5,668,928	\$ 4,001,339	\$ 43,220,862
Intergovernmental revenues	7,880,095	28,816,431	383,891	-	1,960,793	39,041,210
Licenses and permits	297,942	-	-	-	705,727	1,003,669
Fines, forfeits and penalties	251,257	-	-	-	117,191	368,448
Public charges for services	2,658,196	1,383,691	-	-	600,251	4,642,138
Intergovernmental charges for services	1,669,860	1,980,849	-	-	2,400	3,653,109
Miscellaneous revenues	986,074	488,776	499,873	84,972	318,481	2,378,176
Total revenues	<u>35,097,097</u>	<u>44,866,669</u>	<u>883,764</u>	<u>5,753,900</u>	<u>7,706,182</u>	<u>94,307,612</u>
<b>EXPENDITURES</b>						
Current:						
General government	11,007,894	-	-	-	-	11,007,894
Public safety	15,544,362	1,490,589	-	-	214,346	17,249,297
Public works	-	-	-	-	59,314	59,314
Health and human services	2,096,480	44,668,436	-	-	5,225,145	51,990,061
Culture, recreation and education	1,193,256	-	-	-	2,080,489	3,273,745
Conservation and development	4,048,146	-	692,948	-	282,028	5,023,122
Miscellaneous	76,661	-	-	-	-	76,661
Debt service:						
Principal	-	-	200,915	17,885,000	-	18,085,915
Interest and other charges	-	-	41,898	2,236,304	-	2,278,202
Debt issue costs	20,689	-	-	12,023	-	32,712
Capital outlay	1,431,787	13,792	-	-	1,084,998	2,530,577
Total expenditures	<u>35,419,275</u>	<u>46,172,817</u>	<u>935,761</u>	<u>20,133,327</u>	<u>8,946,320</u>	<u>111,607,500</u>
Excess (deficiency) of revenues over expenditures	<u>(322,178)</u>	<u>(1,306,148)</u>	<u>(51,997)</u>	<u>(14,379,427)</u>	<u>(1,240,138)</u>	<u>(17,299,888)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Long-term debt issued	2,725,000	-	-	-	-	2,725,000
Sale of capital assets	191,865	-	99,447	-	-	291,312
Bond premium	-	-	-	265,731	-	265,731
Transfers in	40,000	114,870	116,415	-	614,782	886,067
Transfers out	(4,019,221)	(19,500)	-	-	(51,573)	(4,090,294)
Total other financing sources (uses)	<u>(1,062,356)</u>	<u>95,370</u>	<u>215,862</u>	<u>265,731</u>	<u>563,209</u>	<u>77,816</u>
Net change in fund balances	<u>(1,384,534)</u>	<u>(1,210,778)</u>	<u>163,865</u>	<u>(14,113,696)</u>	<u>(676,929)</u>	<u>(17,222,072)</u>
<b>FUND BALANCES, BEGINNING</b>	<u>32,331,552</u>	<u>4,041,407</u>	<u>678,550</u>	<u>14,838,838</u>	<u>3,840,002</u>	<u>55,730,349</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 30,947,018</u>	<u>\$ 2,830,629</u>	<u>\$ 842,415</u>	<u>\$ 725,142</u>	<u>\$ 3,163,073</u>	<u>\$ 38,508,277</u>

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, 2017**

Net changes in fund balances - total governmental funds \$ (17,222,072)

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 (\$3,425,697) exceeded capital asset purchases (\$2,947,269). (478,428)

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 (\$277,431) of capital assets and the gain on sale (\$276,341) is the net book value of capital assets removed. (1,090)

The transfers of capital assets between governmental and business-type funds are not reported in the governmental funds. 64,065

Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long term liabilities in the statement of net position. 18,085,915

The issuance of long term debt is an other financing source in the governmental funds, but the issuance increases long term liabilities in the statement of net position. (2,725,000)

Bond premium is amortized over the life of the bonds, whereas it is recorded as income when received in the fund statements. 33,795

Interest is not accrued at the fund level. 215,942

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. 2,246,415

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. 116,754

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the fund statements. (112,099)

Long-term closure costs for the old landfill are not recorded as an expense in the fund statements. 20,835

Compensated absences do not require the use of current financial resources and therefore are not reported as an expenditures in the governmental funds. (102,857)

The adjustment of the net pension liability and related deferred outflows and deferred inflows do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds. (2,658,888)

Change in Net Position of Governmental Activities \$ (2,516,713)

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, 2017**

	Business-type Activities- Enterprise Funds				Governmental Activities	
	Hillview Health Care Center	Solid Waste	Lakeview Nursing Home Facility	Nonmajor Enterprise Funds	Total	Internal Service Funds
<b>ASSETS</b>						
Current Assets						
Cash and cash equivalents	\$ 1,590,056	\$ 4,645,015	\$ 59,129	\$ 2,978,698	\$ 9,272,898	\$ 16,015,069
Restricted cash and cash equivalents	28,495	-	1,359,646	8,861	1,397,002	-
Restricted investments	-	-	-	-	-	249,407
Receivables (net of allowance for uncollectibles)	1,444,627	700,584	795,627	477,659	3,418,497	4,807,404
Due from other funds	-	-	-	-	-	204,988
Inventories and prepayments	114,502	337	-	9,948	124,787	1,202,096
Total current assets	<u>3,177,680</u>	<u>5,345,936</u>	<u>2,214,402</u>	<u>3,475,166</u>	<u>14,213,184</u>	<u>22,478,964</u>
Noncurrent assets						
Restricted investments	-	8,948,043	-	-	8,948,043	-
Receivables (net of allowance for uncollectibles)	-	206,017	-	-	206,017	-
Investment in WMMIC	-	-	-	-	-	685,036
Capital Assets:						
Land	19,562	920,064	3,203	344	943,173	436,160
Land improvements	257,395	34,435,582	926	176,967	34,870,870	1,229,626
Buildings	3,805,755	1,500,044	16,483,461	6,598,666	28,387,926	5,082,875
Machinery and equipment	5,505,515	635,540	1,574,527	997,996	8,713,578	16,823,561
Infrastructure	-	-	-	-	-	106,604,714
Intangibles	269,888	-	100,401	-	370,289	3,115,397
Construction in progress	-	3,269,319	3,103	-	3,272,422	2,749,997
Less accumulated depreciation	<u>(8,049,669)</u>	<u>(25,559,046)</u>	<u>(1,325,358)</u>	<u>(3,074,253)</u>	<u>(38,008,326)</u>	<u>(64,475,784)</u>
Total capital assets - net	<u>1,808,446</u>	<u>15,201,503</u>	<u>16,840,263</u>	<u>4,699,720</u>	<u>38,549,932</u>	<u>71,566,546</u>
Total noncurrent assets	<u>1,808,446</u>	<u>24,355,563</u>	<u>16,840,263</u>	<u>4,699,720</u>	<u>47,703,992</u>	<u>72,251,582</u>
Total Assets	<u>4,986,126</u>	<u>29,701,499</u>	<u>19,054,665</u>	<u>8,174,886</u>	<u>61,917,176</u>	<u>94,730,546</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Pension	3,633,969	210,322	-	582,656	4,426,947	1,293,894
Xcel contract	-	3,080,224	-	-	3,080,224	-
Unamortized loss on debt refunding	-	289,511	-	-	289,511	-
Total Deferred Outflows of Resources	<u>3,633,969</u>	<u>3,580,057</u>	<u>-</u>	<u>582,656</u>	<u>7,796,682</u>	<u>1,293,894</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, 2017**

	Business-type Activities- Enterprise Funds				Governmental Activities	
	Hillview Health Care Center	Solid Waste	Lakeview Nursing Home Facility	Nonmajor Enterprise Funds	Total	Internal Service Funds
<b>LIABILITIES</b>						
Current liabilities						
Accounts payable and other current liabilities	\$ 302,526	\$ 1,958,937	\$ 866	\$ 152,898	\$ 2,415,227	\$ 709,070
Claims payable	-	-	-	-	-	2,422,559
Other liabilities payable from restricted assets	28,495	-	-	8,861	37,356	-
Due to other funds	12	208	-	44,343	44,563	-
Transportation cost pools	-	-	-	-	-	246,660
Unearned revenues	-	47,261	-	51	47,312	-
Accrued interest	-	368,256	-	20,655	388,911	-
Accrued interest payable from restricted assets	-	-	205,518	-	205,518	-
Current portion of bonds and notes payable	-	1,218,156	68,988	108,785	1,395,929	-
Compensated absences	473,437	28,794	-	78,902	581,133	193,120
Current portion of landfill closure cost liability	-	13,031	-	-	13,031	-
<b>Total current liabilities</b>	<b>804,470</b>	<b>3,634,643</b>	<b>275,372</b>	<b>414,495</b>	<b>5,128,980</b>	<b>3,571,409</b>
Noncurrent liabilities						
Advances from other funds	-	-	196,000	803,270	999,270	-
Bonds and notes payable	-	10,849,904	17,394,787	1,550,419	29,795,110	-
Post employment benefit obligation	-	-	-	-	-	1,794,629
Landfill closure cost liability	-	9,152,942	-	-	9,152,942	-
Net pension obligation	470,013	27,537	-	80,205	577,755	176,608
<b>Total noncurrent liabilities</b>	<b>470,013</b>	<b>20,030,383</b>	<b>17,590,787</b>	<b>2,433,894</b>	<b>40,525,077</b>	<b>1,971,237</b>
<b>Total Liabilities</b>	<b>1,274,483</b>	<b>23,665,026</b>	<b>17,866,159</b>	<b>2,848,389</b>	<b>45,654,057</b>	<b>5,542,646</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Subsequent year property tax levy	-	-	-	154,050	154,050	3,300,000
Pension	1,516,187	88,160	-	225,296	1,829,643	528,901
<b>Total Deferred Inflows of Resources</b>	<b>1,516,187</b>	<b>88,160</b>	<b>-</b>	<b>379,346</b>	<b>1,983,693</b>	<b>3,828,901</b>
<b>NET POSITION</b>						
Net investment in capital assets	1,808,446	7,710,578	(624,378)	3,040,516	11,935,162	71,150,614
Restricted	-	-	1,359,646	-	1,359,646	-
Unrestricted	4,020,979	1,817,792	453,238	2,489,291	8,781,300	15,502,279
<b>Total Net Position</b>	<b>\$ 5,829,425</b>	<b>\$ 9,528,370</b>	<b>\$ 1,188,506</b>	<b>\$ 5,529,807</b>	<b>22,076,108</b>	<b>\$ 86,652,893</b>
Adjustment to report the cumulative internal balance for the net effect of the activity between the internal service funds and the enterprise funds over time					<u>3,051,619</u>	
<b>NET POSITION OF BUSINESS - TYPE ACTIVITIES</b>					<u>\$ 25,127,727</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, 2017**

	Business-type Activities- Enterprise Funds				Governmental Activities	
	Hillview Health Care Center	Solid Waste	Lakeview Nursing Home Facility	Nonmajor Enterprise Funds	Total	Internal Service Funds
<b>OPERATING REVENUES</b>						
Public charges for services	\$ 12,825,582	\$ 12,281,432	\$ -	\$ 5,385,366	\$ 30,492,380	\$ 6,368,110
Intergovernmental grants and fees	-	31,438	795,425	209,120	1,035,983	-
Interdepartmental revenues	178,504	16,782	484,617	5,379	685,282	15,460,595
Miscellaneous revenues	72,519	17,202	893	4,988	95,602	63,807
Total operating revenues	<u>13,076,605</u>	<u>12,346,854</u>	<u>1,280,935</u>	<u>5,604,853</u>	<u>32,309,247</u>	<u>21,892,512</u>
<b>OPERATING EXPENSES</b>						
Personnel services	12,793,172	823,324	-	3,609,268	17,225,764	-
Contractual services	715,594	4,822,950	5,066	256,274	5,799,884	-
Construction and maintenance	-	-	-	-	-	6,184,733
General and administrative services	479,824	265,688	(1,879)	686,933	1,430,566	2,974,209
Post employment benefit	-	-	-	-	-	269,173
Claims	-	-	-	-	-	15,234,122
Materials and supplies	1,202,024	6,768	-	364,871	1,573,663	-
Utilities	193,414	93,245	492	184,709	471,860	-
Depreciation/amortization	292,121	500,984	586,277	304,553	1,683,935	3,620,498
Other services and charges	543,725	2,786,853	-	78,799	3,409,377	-
Total operating expenses	<u>16,219,874</u>	<u>9,299,812</u>	<u>589,956</u>	<u>5,485,407</u>	<u>31,595,049</u>	<u>28,282,735</u>
Operating income (loss)	<u>(3,143,269)</u>	<u>3,047,042</u>	<u>690,979</u>	<u>119,446</u>	<u>714,198</u>	<u>(6,390,223)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>						
Property taxes	-	-	-	146,363	146,363	3,435,431
Intergovernmental revenues	1,759,800	-	-	-	1,759,800	1,680,951
Investment earnings	1,009	62,398	391	80	63,878	52,436
Interest expense	-	(519,957)	(342,120)	(118,136)	(980,213)	-
Debt issue costs	-	-	(145,381)	-	(145,381)	-
Amortization of debt (discount) or premium	-	-	35,124	(1,215)	33,909	-
Rebates	-	-	-	28,087	28,087	-
Contribution to other government	-	-	(240,000)	(380,000)	(620,000)	(1,715,234)
Gain (Loss) on disposal of property and equipment	(5,848)	(3,042)	(202,071)	(208,799)	(419,760)	(1,092)
Total nonoperating revenues (expenses)	<u>1,754,961</u>	<u>(460,601)</u>	<u>(894,057)</u>	<u>(533,620)</u>	<u>(133,317)</u>	<u>3,452,492</u>
Income (loss) before transfers and capital contributions	<u>(1,388,308)</u>	<u>2,586,441</u>	<u>(203,078)</u>	<u>(414,174)</u>	<u>580,881</u>	<u>(2,937,731)</u>
Transfers in	31,073	7,500	-	85,344	123,917	3,204,311
Transfers out	-	-	(67,612)	(85,000)	(152,612)	(38,657)
Capital contributions	-	-	3,203	-	3,203	2,288,401
<b>CHANGE IN NET POSITION</b>	<u>(1,357,235)</u>	<u>2,593,941</u>	<u>(267,487)</u>	<u>(413,830)</u>	<u>555,389</u>	<u>2,516,324</u>
<b>NET POSITION, BEGINNING</b>	<u>7,186,660</u>	<u>6,934,429</u>	<u>1,455,993</u>	<u>5,943,637</u>		<u>84,136,569</u>
<b>NET POSITION, ENDING</b>	<u>\$ 5,829,425</u>	<u>\$ 9,528,370</u>	<u>\$ 1,188,506</u>	<u>\$ 5,529,807</u>		<u>\$ 86,652,893</u>
Adjustment for the net effect of the current year activity between internal service funds and enterprise funds					<u>269,909</u>	
<b>CHANGE IN NET POSITION OF BUSINESS -TYPE ACTIVITIES</b>					<u>\$ 825,298</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, 2017

	Business-type Activities- Enterprise Funds				Governmental Activities	
	Hillview Health Care Center	Solid Waste	Lakeview Nursing Home Facility	Nonmajor Enterprise Funds	Total	Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Receipts from customers and users	\$ 13,067,962	\$ 12,794,297	\$ 392,695	\$ 5,409,738	\$ 31,664,692	\$ 6,176,869
Receipts from interfund services provided	178,504	16,782	484,617	5,379	685,282	15,435,853
Receipts from cash contributions	71,343	-	-	214	71,557	-
Receipts from intergovernmental grants and fees	-	31,438	-	220,225	251,663	-
Other operating cash receipts	1,176	17,202	-	-	18,378	103,193
Payments to suppliers and providers	(2,766,726)	(8,616,423)	(3,679)	(1,304,249)	(12,691,077)	(19,187,889)
Payments to employees for salaries and benefits	(12,151,109)	(789,056)	-	(3,499,935)	(16,440,100)	(4,430,000)
Payments for interfund services used	(369,854)	(171,763)	-	(250,509)	(792,126)	(303,635)
Net cash provided by (used for) operating activities	(1,968,704)	3,282,477	873,633	580,863	2,768,269	(2,205,609)
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>						
Contribution to other government	-	-	(240,000)	(380,000)	(620,000)	(1,715,234)
Transfers to other funds	-	-	-	(85,000)	(85,000)	(38,657)
Transfers from other funds	-	7,500	-	85,000	92,500	-
Principal paid on long-term debt	-	(429,650)	-	-	(429,650)	-
Interest paid	-	(319,798)	-	-	(319,798)	-
Federal and state aids received	1,759,800	-	-	-	1,759,800	1,680,951
Receipts from property taxes	-	-	-	146,363	146,363	3,435,431
Net cash provided by (used for) non-capital financing activities	1,759,800	(741,948)	(240,000)	(233,637)	544,215	3,362,491
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>						
Acquisition and construction of capital assets	(105,865)	(3,677,376)	(536,447)	(29,677)	(4,349,365)	(5,511,173)
Transfers from other funds	31,073	-	-	-	31,073	3,204,311
Proceeds from sales of capital assets	-	-	100,720	-	100,720	20,056
Proceeds from interest earned on financing	-	-	391	-	391	-
Proceeds from capital contributions	-	-	-	-	-	2,288,401
Rebates	-	-	-	28,087	28,087	-
Payment on advance from other funds	-	-	-	(42,639)	(42,639)	-
Principal paid on long-term debt	-	(797,290)	(17,255,000)	(110,000)	(18,162,290)	-
Payments for debt issue cost	-	-	(145,381)	-	(145,381)	-
Net proceeds from long-term debt	-	-	17,489,646	-	17,489,646	-
Interest paid	-	(136,584)	(172,550)	(119,030)	(428,164)	-
Net cash provided by (used for) capital and related financing activities	(74,792)	(4,611,250)	(518,621)	(273,259)	(5,477,922)	1,595
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Interest on investments	1,009	62,398	-	80	63,487	52,436
Redemption of investments	-	(62,398)	-	-	(62,398)	-
Net cash provided by investing activities	1,009	-	-	80	1,089	52,436
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>						
	(282,687)	(2,070,721)	115,012	74,047	(2,164,349)	1,210,913
<b>CASH AND CASH EQUIVALENTS, BEGINNING</b>						
	1,901,238	6,715,736	1,303,763	2,913,512	12,834,249	14,804,156
<b>CASH AND CASH EQUIVALENTS, ENDING</b>						
	\$ 1,618,551	\$ 4,645,015	\$ 1,418,775	\$ 2,987,559	\$ 10,669,900	\$ 16,015,069

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, 2017**

	Business-type Activities- Enterprise Funds				Total	Governmental Activities
	Hillview Health Care Center	Solid Waste	Lakeview Nursing Home Facility	Nonmajor Enterprise Funds		Internal Service Funds
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES</b>						
Operating income (loss)	\$ (3,143,269)	\$ 3,047,042	\$ 690,979	\$ 119,446	\$ 714,198	\$ (6,390,223)
<b>Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:</b>						
Depreciation expense	292,121	500,984	586,277	304,553	1,683,935	3,620,498
Amortization	-	535,691	-	-	535,691	-
(Increase) Decrease receivables	249,624	509,104	(393,623)	31,605	396,710	(29,765)
(Increase) Decrease due from other funds	-	-	-	-	-	(22,982)
(Increase) Decrease inventories and prepayments	13,567	1,873	-	(3,922)	11,518	168,862
(Increase) Decrease other assets	-	-	-	-	-	28,308
(Increase) Decrease retention deposit	-	-	-	-	-	35,938
(Increase) Decrease pension related amounts	662,782	34,044	-	88,675	785,501	262,909
Increase (Decrease) accounts payable and other current liabilities	(36,132)	(353,617)	-	27,730	(362,019)	(502,861)
Increase (Decrease) claims payable	-	-	-	-	-	167,502
Increase (Decrease) due to other funds	12	208	-	(1,744)	(1,524)	(36,798)
Increase (Decrease) other liabilities	-	-	-	-	-	246,660
Increase (Decrease) unearned revenue	-	3,761	(10,000)	51	(6,188)	-
Increase (Decrease) compensated absences	(7,409)	(2,055)	-	14,469	5,005	(22,830)
Increase (Decrease) other post employment benefit obligation	-	-	-	-	-	269,173
Increase (Decrease) landfill closure cost liability	-	(994,558)	-	-	(994,558)	-
Total adjustments	<u>1,174,565</u>	<u>235,435</u>	<u>182,654</u>	<u>461,417</u>	<u>2,054,071</u>	<u>4,184,614</u>
<b>Net cash provided by (used for) operating activities</b>	<u>\$ (1,968,704)</u>	<u>\$ 3,282,477</u>	<u>\$ 873,633</u>	<u>\$ 580,863</u>	<u>\$ 2,768,269</u>	<u>\$ (2,205,609)</u>

**NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:**

Solid Waste acquired capital assets during 2017 through accounts payable. \$468,215 of capital asset purchases remained in the outstanding accounts payable balance at year-end. During 2017 the Lakeview Nursing Home Facility fund transferred a fully depreciated building with a cost of \$408,020, land with a value of \$930, and building improvements with a cost of \$132,289 and accumulated depreciation of (\$65,951) to governmental activities. The Lakeview fund also transferred land with a value of \$344 to Regent Manor in the amount of \$115 and Monarch Manor in the amount of \$229. Additionally, Lakeview Nursing Home Facility received land at a value of \$3,203 in a transfer from governmental activities and fully depreciated equipment at a cost of \$1,349 from Regent Manor in the amount of \$550 and Monarch Manor in the amount of \$799. Lakeview Nursing Home Facility also acquired capital assets during 2017 through accounts payable. \$866 of capital asset purchases remained in the outstanding accounts payable balance at year-end. County Highway acquired capital assets during 2017 through accounts payable. \$415,932 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, 2017	\$ 1,865,499	\$ 6,715,736	\$ 582,159	\$ 2,904,465	\$ 12,067,859	\$ 14,804,156
Restricted, January 1, 2017	35,739	-	721,604	9,047	766,390	-
Total	<u>1,901,238</u>	<u>6,715,736</u>	<u>1,303,763</u>	<u>2,913,512</u>	<u>12,834,249</u>	<u>14,804,156</u>
Net increase (decrease) in cash and cash equivalents	<u>(282,687)</u>	<u>(2,070,721)</u>	<u>115,012</u>	<u>74,047</u>	<u>(2,164,349)</u>	<u>1,210,913</u>
Total	<u>\$ 1,618,551</u>	<u>\$ 4,645,015</u>	<u>\$ 1,418,775</u>	<u>\$ 2,987,559</u>	<u>\$ 10,669,900</u>	<u>\$ 16,015,069</u>
Unrestricted, December 31, 2017	\$ 1,590,056	\$ 4,645,015	\$ 59,129	\$ 2,978,698	\$ 9,272,898	\$ 16,015,069
Restricted, December 31, 2017	28,495	-	1,359,646	8,861	1,397,002	-
Total	<u>\$ 1,618,551</u>	<u>\$ 4,645,015</u>	<u>\$ 1,418,775</u>	<u>\$ 2,987,559</u>	<u>\$ 10,669,900</u>	<u>\$ 16,015,069</u>

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

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

**DECEMBER 31, 2017**

	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash and investments	\$ 1,268,367
Receivables	7,179
<b>TOTAL ASSETS</b>	<u>\$ 1,275,546</u>
<b>LIABILITIES</b>	
Accounts payable and other current liabilities	1,275,546
<b>TOTAL LIABILITIES</b>	<u>\$ 1,275,546</u>

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

# NOTES TO BASIC FINANCIAL STATEMENTS

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**LA CROSSE COUNTY**  
Exceptional services. Extraordinary place.

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

**December 31, 2017**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**A. Reporting Entity**

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

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

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

**Discretely Presented Component Unit**

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

Additional information is presented in Note 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, 2017**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

**Fund Financial Statements**

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

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

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

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

The County reports the following major governmental and enterprise funds:

Major Governmental Funds

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

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

Business Special Revenue Fund – Accounts for loans provided to businesses within the County to promote economic development, loans provided to residents throughout a thirteen-county area for the rehabilitation of their homes and down-payment assistance, and the development of the Lakeview Business Park. Revenues are received through economic grants and principal and interest repayments on loans.

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

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, 2017**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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The County reports the following nonmajor governmental and enterprise funds:

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

Computer Revolving Loan Fund – Accounts for loans provided to County employees for purchases of computers. The County Board approved a resolution in 2015 to close this fund to any new loans. Remaining loan balances were paid and the fund was closed at December 31, 2017.

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

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

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

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

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 – Accounts for the operations of the County-owned apartment complex for the aged.

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

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

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

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

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

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

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

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

**December 31, 2017**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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In addition, the County reports the following fund types:

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

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

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

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

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

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

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

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

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

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

**Government – wide Financial Statements**

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

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

**Fund Financial Statements**

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

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

**December 31, 2017**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

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

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

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

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

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

**All Financial Statements**

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

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

1. Cash and Investments

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

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

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

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

**December 31, 2017**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

2. Receivables

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

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

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

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

3. Inventories and Prepayments

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

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

4. Restricted Assets

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

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

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

**December 31, 2017**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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5. Capital Assets

**Government – wide Statements**

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

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

Additions to and replacements of capital assets are recorded at original cost, which includes material, labor, overhead, and an allowance for the cost of funds used during construction when significant. For tax-exempt debt, the amount of interest capitalized for proprietary funds equals the interest expense incurred during construction netted against any interest revenue from temporary investment of borrowed fund proceeds. No interest was capitalized during 2017. 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, 2017**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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7. Employees' Retirement System

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

8. Compensated Absences

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

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

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

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

9. Long-Term Obligations

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

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

10. Claims and Judgments

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

11. Deferred Inflows of Resources

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

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

**December 31, 2017**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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12. Net Position and Fund Balance Classifications

**Government – wide Statements**

Net Position is classified in three components:

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

**Fund Statements**

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

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

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

**December 31, 2017**

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**NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

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**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, 2017**

**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	\$ 6,006,876	\$ 7,492,832	Custodial credit risk
U.S. Treasury Notes	5,260,441	5,260,441	Interest rate risk, custodial credit risk
U.S. Agency Securities - implicitly guaranteed	19,752,193	19,752,193	Interest rate risk, credit risk, custodial credit risk, concentration of credit risk
U.S. Agency Securities - explicitly guaranteed	1,081,723	1,081,723	Interest rate risk, custodial credit risk
U.S. Small Business Administration Mortgages	5,117,136	5,117,136	Interest rate risk, credit risk, custodial credit risk, concentration of credit risk
Corporate Issues	1,558,646	1,558,646	Interest rate risk, credit risk, custodial credit risk, concentration of credit risk
State of Wisconsin Local Government Investment Pool	21,571,190	21,571,190	Credit risk
Mutual Funds - other than bond funds	9,759,101	9,759,101	N/A
Cash on Hand	452,814	-	N/A
Petty Cash	6,453	-	N/A
Total Deposits and Investments	<u>\$ 70,566,573</u>	<u>\$ 71,593,262</u>	

**Reconciliation to the Financial Statements**

Per statement of net position	
Cash and investments-primary government	\$ 57,237,790
Cash and investments-component unit	6,601
Restricted cash and investments-primary government	12,042,784
Restricted cash and investments-component unit	11,031
Per statement of assets and liabilities	
Cash and investments-agency funds	1,268,367
Total cash and investments	<u>\$ 70,566,573</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, 2017**

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**NOTE 3 – CASH AND INVESTMENTS (CONTINUED)**

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As of December 31, 2017, \$6,970,564 of the County's total bank balances was uninsured and collateral was 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, 2017 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, 2017**

**NOTE 3 – CASH AND INVESTMENTS (CONTINUED)**

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

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

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

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

Investment Type	December 31, 2017			
	Level 1	Level 2	Level 3	Total
U.S. Treasury Notes	\$ 5,260,441	\$ -	\$ -	\$ 5,260,441
U.S. Agency Securities	5,142,378	15,691,538	-	20,833,916
U.S. Small Business Administration Mortgages	34,049	5,083,087	-	5,117,136
Corporate Issues	1,001,722	556,924	-	1,558,646
Mutual Funds - other than bond funds	8,487,602	1,271,499	-	9,759,101
<b>Total Investments at Fair Value</b>	<b>\$ 19,926,192</b>	<b>\$ 22,603,048</b>	<b>\$ -</b>	<b>\$ 42,529,240</b>

**A. Interest Rate Risk**

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

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

Investment Type	Fair Value	Investment Maturities (In Years)			
		Less Than 1 Year	1 to 5 Years	6 to 10 Years	More Than 10 Years
U.S. Treasury Notes	\$ 5,260,441	\$ 2,351,671	\$ 2,908,770	\$ -	\$ -
U.S. Agency Securities:					
Federal National Mortgage Association (FNMA)	6,288,086	57	2,079,083	61,527	4,147,419
Federal Farm Credit Bank (FFCB)	1,144,131	-	1,144,131	-	-
Federal Home Loan Mortgage Corporation (FHLMC)					
Step Coupons	1,995,247	-	1,995,247	-	-
Federal Home Loan Mortgage Corporation (FHLMC)	9,893,328	2,101,556	663,422	40,844	7,087,506
Government National Mortgage Association (GNMA)	1,081,723	-	18,426	51,710	1,011,587
Federal Home Loan Bank (FHLB)	431,401	-	431,401	-	-
U.S. Small Business Administration Mortgages	5,117,136	-	286,784	-	4,830,352
Corporate Issues					
Discover Financial Service (DFS)	238,741	-	238,741	-	-
Synchrony Financial (SYF)	199,021	-	199,021	-	-
Wells Fargo & Company (WFC)	119,162	-	119,162	-	-
International Bank for Reconstruction and Development (IBRD)	1,001,722	-	1,001,722	-	-
<b>Total Investments at Fair Value</b>	<b>\$ 32,770,139</b>	<b>\$ 4,453,284</b>	<b>\$ 11,085,910</b>	<b>\$ 154,081</b>	<b>\$ 17,076,864</b>

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

**December 31, 2017**

**NOTE 3 – CASH AND INVESTMENTS (CONTINUED)**

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

**B. Credit Risk**

Credit risk is the risk of loss due to the failure or credit downgrade of an issuer or backer. Obligations of the U.S. Government or obligations explicitly guaranteed by the U.S. Government are not considered to have credit risk. The County's investment policy does not address credit risk of its investments directly, but indirectly through its policy of following Wisconsin State Statutes regarding Security Investments it is restricted to the highest and 2<sup>nd</sup> 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		
Federal National Mortgage Association (FNMA)	\$ 4,210,440	N/A
Federal National Mortgage Association (FNMA)	2,077,646	AA+
Federal Farm Credit Bank (FFCB)	1,144,131	AA+
Federal Home Loan Mortgage Corporation (FHLMC)		
Step Coupons	1,995,247	AA+
Federal Home Loan Mortgage Corporation (FHLMC)	7,136,638	N/A
Federal Home Loan Mortgage Corporation (FHLMC)	2,756,690	AA+
Federal Home Loan Bank Board (FHLB)	431,401	AA+
U.S. Small Business Administration Mortgages	5,117,136	N/A
Corporate Issues		
Discover Financial Services (DFS)	238,741	N/A
Synchrony Financial (SYF)	199,021	N/A
Wells Fargo & Company (WFC)	119,162	N/A
International Bank for Reconstruction and Development (IBRD)	1,001,722	N/A
State of Wisconsin Local Government Investment Pool	21,571,190	Not Rated

**C. Custodial Credit Risk**

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

1. U.S. Agency securities totaling \$17,520,326, U.S. Small Business Administration Mortgages totaling \$5,117,136 and corporate issues totaling \$1,001,722 are held by Dana Investment Advisors at the fund for the benefit of La Crosse County.
2. U.S. Treasuries Securities totaling \$5,260,441, U.S. Agency securities totaling \$3,313,590 and corporate issues totaling \$556,924 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, 2017**

**NOTE 4 – RECEIVABLES**

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

Fund	Tax Certificates	Current Year Levy	Accounts	Inter- Governmental	Notes	Allowance for Uncollectible	Total
General Fund	\$ 2,642,602	\$ 8,488,065	\$ 1,450,665	\$ 3,255,876	\$ -	\$ (95,146)	\$ 15,742,062
Human Services Fund	-	12,491,214	399,610	7,015,249	-	-	19,906,073
Business Fund	-	-	-	50,178	5,688,727	(199,668)	5,539,237
Debt Service Fund	-	5,782,843	-	-	-	-	5,782,843
Hillview Health Care Center	-	-	1,704,627	-	-	(260,000)	1,444,627
Solid Waste Fund	-	-	904,761	1,840	-	-	906,601
Lakeview Nursing Home Facility	-	-	201	795,426	-	-	795,627
Nonmajor Governmental Funds	-	4,109,669	59,722	525,235	-	(5,000)	4,689,626
Nonmajor Proprietary Funds	-	154,050	275,628	55,015	-	(7,034)	477,659
Internal Service Fund	-	3,300,000	185,951	1,321,453	-	-	4,807,404
Receivables (net of allowance for uncollectible) Statement of Net Position	2,642,602	34,325,841	4,981,165	13,020,272	5,688,727	(566,848)	60,091,759
Agency Funds	-	-	-	7,179	-	-	7,179
Total Receivables	<u>\$ 2,642,602</u>	<u>\$ 34,325,841</u>	<u>\$ 4,981,165</u>	<u>\$ 13,027,451</u>	<u>\$ 5,688,727</u>	<u>\$ (566,848)</u>	<u>\$ 60,098,938</u>

The receivables not expected to be collected within one year include the revolving loan fund notes of \$4,181,305 and the amount due from the Village of West Salem TIF district of \$1,220,477 held in the Business fund. Within the Human Service Fund there is recorded \$241,737 in amounts due from clients and a local provider. Finally, the Solid Waste Fund has \$206,017 of receivables for the sale of lease containers. Delinquent property taxes are collected throughout the year. Property taxes not collected timely and meeting certain requirements may be subject to foreclosure.

**Property Taxes**

The County's property taxes are levied on or before December 31 on the equalized valuation as of the prior January 1 for all general property located in the County. The taxes are due and payable in the following year. Such amounts are recorded as property taxes receivable and deferred inflows of resources in the accompanying financial statements. The aggregate levy of \$34,325,679 will be recognized during 2018.

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 31<sup>st</sup> the delinquent property taxes are recorded as receivables and deferred inflows of resources in the general fund. Delinquent property taxes are recognized as revenue when collected.

Simple interest and penalty of 1.5% percent per month delinquent property taxes are assessed by the County and recognized as revenue when received.

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

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

On August 31, the tax lien date, all unpaid taxes are reflected as tax certificates. A \$20,000 allowance for losses on delinquent taxes has been provided.

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

**December 31, 2017**

**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>2017 Additions</u>	<u>2017 Collections</u>	<u>Balance December 31</u>
2017	-	2,359,757	1,204,016	1,155,741
2016	1,087,764	-	525,415	562,349
2015	511,064	-	188,044	323,020
2014	378,731	-	149,781	228,950
2013	196,279	-	76,374	119,905
2012	144,394	-	33,186	111,208
2011	109,319	-	23,334	85,985
2010	44,310	-	10,399	33,911
2009	12,312	-	1,930	10,382
2008	4,247	-	1,357	2,890
2007	5,722	-	669	5,053
2006	4,024	-	850	3,174
2005	217	-	183	34
	<u>\$ 2,498,383</u>	<u>\$ 2,359,757</u>	<u>\$ 2,215,538</u>	<u>\$ 2,642,602</u>
				(20,000)
				<u>\$ 2,622,602</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>Business Fund</u>
Village of West Salem TIF	\$ 1,220,477
Various revolving loan fund notes	4,468,250
Net Notes Receivable	<u>\$ 5,688,727</u>

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

**December 31, 2017**

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**NOTE 5 – RESTRICTED ASSETS**

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

<b>Governmental Activities</b>	<b><u>Restricted Assets</u></b>	<b><u>Liabilities Payable from Restricted Assets</u></b>
WREA Income Maintenance Consortium	\$ 437,562	\$ 426,368
Foster care client funds held in trust	11,842	11,842
Capital projects fund	460,914	-
Landfill closure and post-closure care costs	538,014	-
Retention deposit in WMMIC	192,689	-
Total Governmental Activities	<u>\$ 1,641,021</u>	<u>\$ 438,210</u>

<b>Business-type Activities</b>	<b><u>Restricted Assets</u></b>	<b><u>Liabilities Payable from Restricted Assets</u></b>
Hillview resident funds held in trust	\$ 28,495	\$ 28,495
Premium on bonds used for debt service	1,359,646	205,518
Landfill closure and post-closure care costs	8,948,043	-
Neshonoc Manor resident funds held in trust	557	557
Regent Manor resident funds held in trust	3,547	3,547
Maplewood CBRF resident funds held in trust	200	200
Ravenwood Nursing Home resident funds held in trust	452	452
Monarch Manor resident funds held in trust	4,105	4,105
Retention deposit in WMMIC	56,718	-
Total Business-type Activities	<u>\$ 10,401,763</u>	<u>\$ 242,874</u>

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

**December 31, 2017**

**NOTE 6 – CAPITAL ASSETS**

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

<b>Governmental Activities</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Transfers*</b>	<b>Deletions</b>	<b>Ending Balance</b>
Capital assets, not being depreciated:					
Construction in progress	\$ 11,469,729	\$ 1,169,414	\$ -	\$ 9,282,704	\$ 3,356,439
Land	3,717,605	300,323	(2,273)	-	4,015,655
Intangibles	3,015,397	-	-	-	3,015,397
Total capital assets not being depreciated	<u>18,202,731</u>	<u>1,469,737</u>	<u>(2,273)</u>	<u>9,282,704</u>	<u>10,387,491</u>
Capital assets being depreciated:					
Land improvements	3,835,720	253,209	-	-	4,088,929
Buildings	78,081,918	9,700,456	540,309	-	88,322,683
Machinery and equipment	25,954,102	2,369,788	-	1,251,607	27,072,283
Infrastructure	104,068,827	3,926,681	-	380,000	107,615,508
Intangibles	5,682,334	434,056	-	647,399	5,468,991
Total capital assets being depreciated	<u>217,622,901</u>	<u>16,684,190</u>	<u>540,309</u>	<u>2,279,006</u>	<u>232,568,394</u>
Less accumulated depreciation for:					
Land improvements	2,430,637	124,250	-	-	2,554,887
Buildings	24,237,062	2,265,219	473,970	-	26,976,251
Machinery and equipment	17,145,402	1,437,909	-	1,173,638	17,409,673
Infrastructure	48,297,935	2,640,070	-	380,000	50,558,005
Intangibles	3,966,197	578,748	-	647,399	3,897,546
Total accumulated depreciation	<u>96,077,233</u>	<u>7,046,196</u>	<u>473,970</u>	<u>2,201,037</u>	<u>101,396,362</u>
Total capital assets being depreciated, net	<u>121,545,668</u>	<u>9,637,994</u>	<u>66,339</u>	<u>77,969</u>	<u>131,172,032</u>
Total capital assets, governmental activities, net	<u>\$ 139,748,399</u>	<u>\$ 11,107,731</u>	<u>\$ 64,066</u>	<u>\$ 9,360,673</u>	<u>\$ 141,559,523</u>

\*Transfers of capital assets between governmental and business-type funds

Depreciation expense was charged to functions as follows:

General Government	\$ 845,800
Public Safety	1,611,037
Public Works	3,620,498
Health and Human Services	661,071
Culture, Recreation, and Education	260,084
Conservation and Development	47,706
Total depreciation expense	<u>\$ 7,046,196</u>

Construction in progress consists of the following projects:

Software development	\$ 311,911
Computer hardware upgrade	14,517
Law enforcement center building improvements	149,177
Health and Human Services building improvements	9,801
Park improvements	42,589
County-wide emergency services system upgrade	78,446
County Highway Fund	
Highway building improvements	27,569
Road work	2,722,429
Total construction in progress governmental-type activities	<u>\$ 3,356,439</u>

Machinery and equipment included in the capital asset activity listed above includes a piece of equipment partially donated to the Library fund for the audiovisual system. This equipment is reported at its acquisition value, \$24,127, the total invoiced cost of the equipment.

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

**December 31, 2017**

**NOTE 6 – CAPITAL ASSETS (CONTINUED)**

<b>Business-type Activities</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Transfers*</b>	<b>Deletions</b>	<b>Ending Balance</b>
Capital assets, not being depreciated:					
Construction in progress	\$ 5,914,663	\$ -	\$ -	\$ 2,642,241	\$ 3,272,422
Land	947,300	-	2,273	6,400	943,173
Total capital assets not being depreciated	<u>6,861,963</u>	<u>-</u>	<u>2,273</u>	<u>2,648,641</u>	<u>4,215,595</u>
Capital assets being depreciated:					
Land improvements	29,394,712	5,731,324	-	255,166	34,870,870
Buildings	34,324,789	483,375	(540,309)	5,879,929	28,387,926
Machinery, equipment, and vehicles	8,382,478	428,303	-	97,203	8,713,578
Intangibles	284,206	86,083	-	-	370,289
Total capital assets being depreciated	<u>72,386,185</u>	<u>6,729,085</u>	<u>(540,309)</u>	<u>6,232,298</u>	<u>72,342,663</u>
Less accumulated depreciation for:					
Land improvements	25,068,499	436,532	-	236,981	25,268,050
Buildings	11,527,455	776,277	(473,970)	5,395,740	6,434,022
Machinery and equipment	5,711,673	435,839	-	85,496	6,062,016
Intangibles	208,951	35,287	-	-	244,238
Total accumulated depreciation	<u>42,516,578</u>	<u>1,683,935</u>	<u>(473,970)</u>	<u>5,718,217</u>	<u>38,008,326</u>
Total capital assets being depreciated, net	<u>29,869,607</u>	<u>5,045,150</u>	<u>(66,339)</u>	<u>514,081</u>	<u>34,334,337</u>
Total capital assets, business-type activities, net	<u>\$ 36,731,570</u>	<u>\$ 5,045,150</u>	<u>\$ (64,066)</u>	<u>\$ 3,162,722</u>	<u>\$ 38,549,932</u>

\*Transfers of capital assets between governmental and business-type funds

Depreciation expense was charged to functions as follows:

Hillview Health Care Center	\$ 292,121
Lakeview Nursing Home Facility	586,277
Solid Waste	500,984
Apartments and assisted living facilities	272,029
Household hazardous waste disposal services	32,524
Total depreciation expense	<u>\$ 1,683,935</u>

Construction in progress consists of the following projects:

Lakeview Nursing Home Facility Fund	
Exterior signage	\$ 3,103
Solid Waste Fund	
Clay soil for construction	399,378
Future landfill cell construction	2,869,941
Total construction in progress business-type activities	<u>\$ 3,272,422</u>

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

**December 31, 2017**

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

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

	<u>Receivable From Other Funds</u>	<u>Payable To Other Funds</u>
Major Governmental Funds		
General Fund	\$ 88,176	\$ 50,917
Human Services Fund	-	16,178
Business Fund	-	20,227
Major Business-Type Funds		
Hillview Health Center	-	12
Solid Waste Fund	-	208
Nonmajor Governmental Funds		
Special Jail Assessment	-	23,606
Library	-	137,074
Health Fund	-	599
Nonmajor Business-Type Funds		
Regent Manor	-	12,559
Monarch Manor	-	31,784
Internal Service Funds		
Workers Compensation Self Insurance	204,988	-
Total Fund Financial Statements	<u>\$ 293,164</u>	<u>\$ 293,164</u>
Less: Government-wide eliminations		(248,821)
Total Interfund Receivables/Payables - Government-Wide Statement of Net Position		<u>\$ 44,343</u>

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

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

	<u>Advance To Other Funds</u>	<u>Advance From Other Funds</u>
Major Governmental Funds		
General Fund	\$ 1,048,893	\$ -
Business Fund	-	49,623
Nonmajor Governmental Funds		
Lakeview Nursing Home Facility	-	196,000
Nonmajor Business-Type Funds		
Regent Manor	-	137,944
Monarch Manor	-	665,326
Total	<u>\$ 1,048,893</u>	<u>\$ 1,048,893</u>
Less: Government-wide eliminations		(49,623)
Add: Interfund Receivables/Payables		44,343
Total Internal Balances - Government-Wide Statement of Net Position		<u>\$ 1,043,613</u>

Interfund advance amounts are not due within one year.

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

**December 31, 2017**

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

Interfund transfers as of December 31 were as follows:

<u>Transfer from</u>	<u>Transfer to</u>	<u>Amount</u>	<u>Purpose</u>
Major Governmental Funds			
General Fund	Health Fund	\$ 61,125	Animal control
General Fund	Human Services Fund	114,870	Resolution approved position additions
General Fund	Land Record Assessment Fund	15,000	Light detection and ranging project
General Fund	Business Fund	116,415	Budget approved contribution
General Fund	Capital Projects Fund	500,000	Downtown Campus project
General Fund	Solid Waste Fund	7,500	Sustainable La Crosse Commission
General Fund	County Highway Fund	2,704,311	Highway system construction
General Fund	Health Self Insurance Fund	500,000	Budget approved contribution
General Fund	Lakeview Nursing Home Facility Fund	3,203	* Transfer of land
Human Services Fund	Hillview Health Center Fund	19,500	Capital asset purchase
Nonmajor Governmental Funds			
Computer Revolving Loan Fund	General Fund	40,000	IT projects
Computer Revolving Loan Fund	Hillview Health Center Fund	11,573	Capital asset purchase
Major Business-Type Funds			
Lakeview Nursing Home Facility Fund	General Fund	67,268	* Transfer of land and building improvements
Lakeview Nursing Home Facility Fund	Regent Manor Fund	115	Transfer of land
Lakeview Nursing Home Facility Fund	Monarch Manor Fund	229	Transfer of land
Nonmajor Business-Type Funds			
Maplewood CBRF Fund	Ravenwood Nursing Home Fund	85,000	Daily operations
Internal Service Funds			
County Highway Fund	Health Fund	17,657	School safety program
County Highway Fund	Land Record Assessment Fund	21,000	Light detection and ranging project
Total		<u>\$ 4,284,766</u>	
Less: Government-wide eliminations		<u>(4,202,616)</u>	
Total Transfers - Government-Wide Statement of Activities		<u>\$ 82,150</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.

\*A difference in the total amount of transfers in and transfers out across the funds is created due to transfers of capital assets between governmental and proprietary funds, which have different measurement focuses. The transfer of assets to and from the General Fund are not shown in the governmental fund financial statements due to the current financial resources measurement focus. The proprietary fund financial statements recognize the transfer out and show the transfer in as a capital contribution.

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

**December 31, 2017**

**NOTE 8 – LONG-TERM OBLIGATIONS**

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

<b>Governmental Activities</b>	<b>Balance January 1</b>	<b>Additions</b>	<b>Reductions</b>	<b>Balance December 31</b>	<b>Due Within One Year</b>
<b>General Obligation Debt</b>					
(1) 2007A General Obligation Bonds	\$ 220,000	\$ -	\$ 50,000	\$ 170,000	\$ 55,000
(2) 2009A General Obligation Bonds	14,315,000	-	14,315,000	-	-
(4) 2010C General Obligation Refunding Bonds	2,575,000	-	355,000	2,220,000	370,000
(5) 2010D General Obligation Refunding Bonds	2,650,000	-	170,000	2,480,000	195,000
(6) 2012A General Obligation Bonds	505,000	-	505,000	-	-
(7) 2013A General Obligation Bonds	4,155,000	-	560,000	3,595,000	570,000
(8) 2014A General Obligation Bonds	3,315,000	-	465,000	2,850,000	470,000
(9) 2015A General Obligation Bonds	13,065,000	-	815,000	12,250,000	840,000
(17) 2016A General Obligation Refunding Bonds	31,425,000	-	840,000	30,585,000	2,175,000
(21) 2017B General Obligation Promissory Note	-	2,725,000	-	2,725,000	-
	<u>72,225,000</u>	<u>2,725,000</u>	<u>18,075,000</u>	<u>56,875,000</u>	<u>4,675,000</u>
Bond Premium	2,685,253	265,731	299,526	2,651,458	305,675
Total Governmental Activities Bonds Payable	74,910,253	2,990,731	18,374,526	59,526,458	4,980,675
(12) Compensated Absences *	6,853,171	3,076,788	2,996,761	6,933,198	2,325,826
(13) Post Employment Obligations	1,525,456	269,173	-	1,794,629	-
(14) Landfill Post-closure Care	532,187	-	20,835	511,352	22,511
(16) Note Payable State of Wisconsin	273,400	-	10,915	262,485	11,907
(19) Net Pension Obligation	4,111,711	-	1,993,437	2,118,274	-
Total Governmental Activities Long-term Liabilities	<u>\$ 88,206,178</u>	<u>\$ 6,336,692</u>	<u>\$ 23,396,474</u>	<u>\$ 71,146,396</u>	<u>\$ 7,340,919</u>
* Compensated absences includes \$193,120 of Internal Service Funds					
<b>Business-type Activities</b>					
<b>General Obligation Debt</b>					
(3) 2010A General Obligation Bond	\$ 1,785,000	\$ -	\$ 110,000	\$ 1,675,000	\$ 110,000
(20) 2017A General Obligation Bond	-	16,130,000	-	16,130,000	-
<b>Revenue Loan</b>					
(10) 2015 State Trust Fund Revenue Loan	5,475,000	-	429,650	5,045,350	547,635
(18) 2016 State Trust Fund Revenue Loan	7,820,000	-	797,290	7,022,710	670,521
<b>Bond Anticipation Note</b>					
(11) 2015B Bond Anticipation Note	17,255,000	-	17,255,000	-	-
	<u>32,335,000</u>	<u>16,130,000</u>	<u>18,591,940</u>	<u>29,873,060</u>	<u>1,328,156</u>
Bond Premium	9,253	1,359,646	35,124	1,333,775	68,988
Bond Discount	(17,011)	-	(1,215)	(15,796)	(1,215)
Total Business-type Activities Bonds and Notes Payable	32,327,242	17,489,646	18,625,849	31,191,039	1,395,929
(12) Compensated Absences	576,128	581,133	576,128	581,133	581,133
(15) Landfill Post-closure Care	10,160,531	-	994,558	9,165,973	13,031
(19) Net Pension Obligation	1,152,570	2,920	577,735	577,755	-
Total Business-type Activities Long-term Liabilities	<u>\$ 44,216,471</u>	<u>\$ 18,073,699</u>	<u>\$ 20,774,270</u>	<u>\$ 41,515,900</u>	<u>\$ 1,990,093</u>

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

**December 31, 2017**

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**NOTE 8 – LONG-TERM OBLIGATIONS (CONTINUED)**

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- (1) \$ 170,000 Principal due in annual installments ranging from \$50,000 to \$60,000; interest due semi-annually at 3.65% to 4.00%. Final installment is due October 1, 2020. This debt is being used to finance infrastructure improvements to property within the County's industrial park. This debt is being serviced by the Business Fund.
- (2) - This debt was paid off October 1, 2017 and was being serviced by the Debt Service Fund.
- (3) 1,675,000 Principal due in annual installments ranging from \$110,000 to \$150,000; interest due semi-annually at 0.8% to 5.6%. Final installment is due October 1, 2030. This debt is being serviced by the Hillview Terrace Fund.
- (4) 2,220,000 Principal due in annual installments ranging from \$25,000 to \$370,000; interest due semi-annually at 0.65% to 5.0%. Final installment is due April 1, 2026. Portions of this debt are being serviced by the Business Fund and by the Debt Service Fund.
- (5) 2,480,000 Principal due in annual installments ranging from \$170,000 to \$265,000; interest due semi-annually ranging from 2.0% to 4.0%. Final installment is due April 1, 2028. This debt is being serviced by the Debt Service Fund.
- (6) - This debt was paid off October 1, 2017 and was being serviced by the Debt Service Fund.
- (7) 3,595,000 Principal due in annual installments ranging from \$560,000 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.
- (8) 2,850,000 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.
- (9) 12,250,000 Principal due in annual installments ranging from \$480,000 to \$840,000; interest due semi-annually ranging from 2% to 5%. Final installment is due October 1, 2035. This debt is being serviced by the Debt Service Fund.
- (10) 5,045,350 Principal and interest due in annual installments of \$749,449 with interest rate of 4.0% beginning March 15, 2017. This debt is being serviced by Sanitary Landfill Fees.
- (11) - This debt was paid off October 15, 2017 and was being serviced by the Lakeview Nursing Facility Fund.
- (12) 7,514,331 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.
- (13) 1,794,629 Post employment benefit obligation that is applicable to the governmental funds. See Note 12 for further explanation of the County's liability at December 31.
- (14) 511,352 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.
- (15) 9,165,973 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.
- (16) 262,485 Loan payable to the State of Wisconsin Department of Administration. Payments of \$992 per month, at zero percent interest, will be made to the State. This loan will be serviced by the Business Fund.

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

**December 31, 2017**

**NOTE 8 – LONG-TERM OBLIGATIONS (CONTINUED)**

- (17) 30,585,000 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.
- (18) 7,022,710 Principal and interest due in annual installments of \$933,872 with interest rate of 3.75% beginning March 15, 2017. This debt is being serviced by Sanitary Landfill Fees.
- (19) 2,696,029 Liability for the County’s proportionate share of the net pension liability related to the WRS pension plan.
- (20) 16,130,000 Principal due in annual installments ranging from \$555,000 to \$1,145,000; interest due semi-annually ranging from 3.15% to 5%. Final installment is due April 1, 2037. This debt is being serviced by the Lakeview Nursing Facility Fund.
- (21) 2,725,000 Principal due in annual installments ranging from \$250,000 to \$355,000; interest due semi-annually ranging from 2% to 5%. Final installment is due April 1, 2027. This debt is being serviced by the Debt Service Fund.

**General Obligation Debt**

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

	<b>Governmental Activities</b>		<b>Business-type Activities</b>	
	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>
2018	\$ 4,675,000	\$ 1,636,629	\$ 110,000	\$ 734,293
2019	4,930,000	1,505,273	670,000	689,903
2020	5,050,000	1,371,029	695,000	659,818
2021	5,115,000	1,235,373	730,000	625,353
2022	5,100,000	1,065,423	760,000	588,823
2023 - 2027	19,000,000	3,144,843	4,385,000	2,322,653
2028 - 2032	8,620,000	1,193,406	5,060,000	1,252,773
2033 - 2037	4,385,000	245,186	5,395,000	426,304
	<b>\$ 56,875,000</b>	<b>\$ 11,397,162</b>	<b>\$ 17,805,000</b>	<b>\$ 7,299,920</b>

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

Equalized Value	\$ 9,635,009,700
Debt Margin Percentage	5%
Legal Debt Limit	481,750,485
Outstanding General Obligation Debt	\$ 74,680,000
Less Amount Available in the Debt Service Fund	725,142
Total Amount of Debt Applicable to Debt Margin	73,954,858
Legal Debt Margin	<b>\$ 407,795,627</b>

**Refinancing of Bond Anticipation Note**

During 2017, the County issued general obligation bonds in the amount of \$16,130,000 for Lakeview Nursing Home Facility Fund to refinance the 2015 bond anticipation note in the amount of \$17,255,000. The refinancing included a premium of \$1,359,646 to be used for future interest costs of the bonds.

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

**December 31, 2017**

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**NOTE 8 – LONG-TERM OBLIGATIONS (CONTINUED)**

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**Revenue Loans**

The 2015 and 2016 state trust fund loans are payable solely from and secured by pledged revenues of the solid waste fund under the contract by which the County is required to make annual payments in amounts sufficient to pay the principal and interest of the loan. Annual principal and interest payments on the bonds are expected to require less than 13.5% of net revenues.

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

	<u>Business-type Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2018	\$ 1,218,156	\$ 465,166
2019	1,265,206	418,116
2020	1,313,064	370,258
2021	1,364,795	318,527
2022	1,417,515	265,807
2023 - 2026	5,489,324	494,512
	<u>\$ 12,068,060</u>	<u>\$ 2,332,386</u>

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**NOTE 9 – LEASE DISCLOSURES**

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

The County does lease multiple Sheriff Department squad vehicles through operating leases with a third party vendor for periods ranging from 2019 through 2022. Operating leases at December 31, 2017, provide for future minimum lease payments payable by the County as follows:

	<u>Governmental Activities</u>	
	<u>Year</u>	<u>Amount</u>
2018	\$	43,908
2019		33,103
2020		20,457
2021		13,940
2022		3,195
		<u>\$ 114,603</u>

Lease payments for the year ended December 31, 2017, totaled \$40,351.

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

**December 31, 2017**

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**NOTE 10 – NET POSITION / FUND BALANCE**

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**Government-wide Statements**

Net position is classified into three components:

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

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

	<b>Governmental Activities</b>	<b>Business-type Activities</b>
Net investment of capital assets		
Capital Assets, Net of Accumulated Depreciation	\$ 141,559,523	\$ 38,549,932
Less Outstanding Long-term Debt	(59,526,458)	(31,191,039)
Plus Noncapital Related Long-term Debt	3,115,000	5,045,350
Less Other Capital Related Liabilities	(877,287)	(469,081)
Total net investment of capital assets	84,270,778	11,935,162
Restricted		
For debt service	306,015	1,359,646
For elderly programs	350,939	-
For land records	205,445	-
For business fund	5,806,504	-
For human service programs	975,384	-
For environmental programs	644,469	-
For library programs	209,288	-
For urban transportation	166,294	-
For register of deeds	29,845	-
For special jail assessments	26,692	-
For dog licenses	1,000	-
For other purposes	41,468	-
Total restricted	8,763,343	1,359,646
Unrestricted	44,645,507	11,832,919
Total Net Position	\$ 137,679,628	\$ 25,127,727

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

**December 31, 2017**

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**NOTE 10 – NET POSITION / FUND BALANCE (CONTINUED)**

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**Fund Statements**

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

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

County ordinance requires that the general fund maintain a minimum unassigned fund balance between 25 to 50 percent of the total of the general fund expenditures. Unassigned fund balance falling below this minimum level should be replenished within the succeeding calendar year per county ordinance. At December 31, this percentage was 56.2 percent.

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

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

**December 31, 2017**

**NOTE 10 – NET POSITION / FUND BALANCE (CONTINUED)**

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

	<b>General Fund</b>	<b>Human Services Fund</b>	<b>Business Fund</b>	<b>Debt Service Fund</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>FUND BALANCES</b>						
Nonspendable:						
Delinquent property taxes	\$ 2,622,602	\$ -	\$ -	\$ -	\$ -	\$ 2,622,602
Advances	1,048,893	-	-	-	-	1,048,893
Inventory and prepayments	502,449	76,521	-	-	67,903	646,873
<b>Total Nonspendable:</b>	<b>4,173,944</b>	<b>76,521</b>	<b>-</b>	<b>-</b>	<b>67,903</b>	<b>4,318,368</b>
Restricted for:						
Post-closure costs	-	-	-	-	511,352	511,352
Register of deeds	29,845	-	-	-	-	29,845
Land record assessments	-	-	-	-	205,445	205,445
Purchase orders	-	-	-	-	16,000	16,000
WREA Consortium	-	975,384	-	-	-	975,384
Economic development loans	-	-	842,415	-	-	842,415
Library	-	-	-	-	196,507	196,507
Metropolitan planning	166,294	-	-	-	-	166,294
Environmental impact	644,469	-	-	-	-	644,469
Dog licenses	-	-	-	-	1,000	1,000
Subsequent year budget items	-	-	-	-	28,042	28,042
Carryforwards	-	-	-	-	11,700	11,700
Elderly programs	-	94,275	-	-	228,622	322,897
UW Extension programs	41,468	-	-	-	-	41,468
Debt service	-	-	-	725,142	-	725,142
Future capital projects	-	-	-	-	460,914	460,914
<b>Total Restricted:</b>	<b>882,076</b>	<b>1,069,659</b>	<b>842,415</b>	<b>725,142</b>	<b>1,659,582</b>	<b>5,178,874</b>
Committed for:						
Park plat	14,362	-	-	-	-	14,362
Old landfill project	-	-	-	-	53,033	53,033
Neshonoc improvements	62,967	-	-	-	-	62,967
Lakeview capital	891,041	-	-	-	-	891,041
Elderly programs	-	513,232	-	-	-	513,232
Parks	5,027	-	-	-	-	5,027
Health programs	-	-	-	-	1,304,187	1,304,187
Boat landing	1,110	-	-	-	-	1,110
<b>Total Committed:</b>	<b>974,507</b>	<b>513,232</b>	<b>-</b>	<b>-</b>	<b>1,357,220</b>	<b>2,844,959</b>
Assigned for:						
Subsequent year budget items	1,890,520	208,576	-	-	-	2,099,096
Carryforward projects	2,402,952	58,470	-	-	119,010	2,580,432
Purchase orders	394,255	-	-	-	-	394,255
Park plaza proceeds	318,999	-	-	-	-	318,999
Human service programs	-	904,171	-	-	-	904,171
<b>Total Assigned:</b>	<b>5,006,726</b>	<b>1,171,217</b>	<b>-</b>	<b>-</b>	<b>119,010</b>	<b>6,296,953</b>
<b>Unassigned (deficit)</b>	<b>19,909,765</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(40,642)</b>	<b>19,869,123</b>
	<b>\$ 30,947,018</b>	<b>\$ 2,830,629</b>	<b>\$ 842,415</b>	<b>\$ 725,142</b>	<b>\$ 3,163,073</b>	<b>\$ 38,508,277</b>

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

**December 31, 2017**

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**NOTE 11 – EMPLOYEES’ RETIREMENT SYSTEM**

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**Plan Description**

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

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

**Vesting**

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

**Benefits Provided**

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

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

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

The WRS also provides death and disability benefits for employees.

**Post-Retirement Adjustments**

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

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

**December 31, 2017**

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**NOTE 11 – EMPLOYEES’ RETIREMENT SYSTEM (CONTINUED)**

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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>
2007	3.0%	10%
2008	6.6	0
2009	(2.1)	(42)
2010	(1.3)	22
2011	(1.2)	11
2012	(7.0)	(7)
2013	(9.6)	9
2014	4.7	25
2015	2.9	2
2016	0.5	(5.0)

**Contributions**

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

During the reporting period, the WRS recognized \$3,122,139 in contributions from the County and \$309,334 in contributions from MVHS.

Contribution rates as of December 31, 2017 are:

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

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

At December 31, 2017, La Crosse County reported a liability of \$2,696,029 for its proportionate share of the net pension liability and MVHS reported \$265,306 for its proportionate share. The net pension liability was measured as of December 31, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2015 rolled forward to December 31, 2016. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. La Crosse County’s and MVHS’s proportion of the net pension liability were based on their share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2016, La Crosse County’s proportion was 0.32709317%, which was an increase of 0.00313353% from its proportion measured as of December 31, 2015. MVHS’s proportion was .03218800%, which was a decrease of .00550470% from its proportion measured as of December 31, 2015.

For the year ended December 31, 2017, La Crosse County recognized pension expense of \$7,329,083 and MVHS recognized pension expense of \$324,399.

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

**December 31, 2017**

**NOTE 11 – EMPLOYEES’ RETIREMENT SYSTEM (CONTINUED)**

At December 31, 2017, 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	\$ 996,969	\$ 8,297,795	\$ 132,188	\$ 1,015,346
Changes in assumptions	2,758,634	-	337,556	-
Net differences between projected and actual earnings on pension plan investments	13,012,803	-	1,727,781	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	101,959	-	11,670	-
Employer contributions subsequent to the measurement date	3,336,439	-	274,325	-
<b>Total</b>	<u>\$ 20,206,804</u>	<u>\$ 8,297,795</u>	<u>\$ 2,483,520</u>	<u>\$ 1,015,346</u>

\$3,336,439 and \$274,325 reported as deferred outflows related to pension resulting from the WRS Employer’s contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2017 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>
2018	\$ 6,145,021	\$ 2,651,957	\$ 3,493,064
2019	6,145,019	2,651,957	3,493,062
2020	5,040,752	2,651,957	2,388,795
2021	(465,517)	341,924	(807,441)
2022	5,090	-	5,090

<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>
2018	\$ 789,054	\$ 321,398	\$ 467,656
2019	789,054	321,398	467,656
2020	640,729	321,398	319,331
2021	(10,411)	51,152	(61,563)
2022	769	-	769

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

**December 31, 2017**

**NOTE 11 – EMPLOYEES’ RETIREMENT SYSTEM (CONTINUED)**

**Actuarial Assumptions**

The total pension liability in the December 31, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2015
Measurement Date of Net Pension Liability (Asset)	December 31, 2016
Actuarial Cost Method:	Entry Age
Asset Valuation Method:	Fair Market Value
Long-Term Expected Rate of Return:	7.2%
Discount Rate:	7.2%
Salary Increases:	
Inflation	3.2%
Seniority/Merit	0.2% - 5.6%
Mortality:	Wisconsin 2012 Mortality Table
Post-retirement Adjustments*	2.1%

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

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

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

<b>Asset Allocation Targets and Expected Returns</b>				
As of December 31, 2016				
Core Fund Asset Class	Asset Allocation %	Destination Target Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Global Equities	50 %	45 %	8.3 %	5.4 %
Fixed Income	24.5	37	4.2	1.4
Inflation Sensitive Assets	15.5	20	4.3	1.5
Real Estate	8	7	6.5	3.6
Private Equity/Debt	8	7	9.4	6.5
Multi-Asset	4	4	6.6	3.7
<b>Total Core Fund</b>	<b>110</b>	<b>120</b>	<b>7.4</b>	<b>4.5</b>
<b>Variable Fund Asset Class</b>				
U.S. Equities	70	70	7.6	4.7
International Equities	30	30	8.5	5.6
<b>Total Variable Fund</b>	<b>100</b>	<b>100</b>	<b>7.9</b>	<b>5</b>
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, 2017**

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**NOTE 11 – EMPLOYEES’ RETIREMENT SYSTEM (CONTINUED)**

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*Single discount rate.* A single discount rate of 7.20% was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 7.20% and a long term bond rate of 3.78%. Because of the unique structure of WRS, the 7.20% expected rate of return implies that a dividend of approximately 2.1% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

	<b>1% Decrease to Discount Rate (6.20%)</b>	<b>Current Discount Rate (7.20%)</b>	<b>1% Increase To Discount Rate (8.20%)</b>
La Crosse County’s proportionate share of the net pension liability (asset)	\$35,467,986	\$2,696,029	(\$22,539,863)
MVHS’s proportionate share of the net pension liability (asset)	<u>3,490,270</u>	<u>265,306</u>	<u>(2,218,062)</u>
Total	\$38,958,256	\$2,961,335	(\$24,757,925)

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

At December 31, 2017, La Crosse County reported a payable to the pension plan of \$611,151, which represents contractually required contributions outstanding as of the end of the year.

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**NOTE 12 – OTHER POST EMPLOYMENT BENEFITS – OPEB**

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**Plan Description**

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

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

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

**December 31, 2017**

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

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**Funding Policy**

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

**Annual OPEB Cost and Net OPEB Obligation**

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

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

Annual required contribution	\$ 509,458
Interest on net OPEB obligation	45,764
Adjustment to annual required contribution	(77,830)
Annual OPEB cost	<u>477,392</u>
Contributions Made	<u>(208,219)</u>
Increase in Net OPEB Obligation	269,173
Net OPEB Obligation - Beginning of Year	<u>1,525,456</u>
Net OPEB Obligation - End of Year	<u><u>\$ 1,794,629</u></u>

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

Calendar Year Ending	Annual OPEB cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
12/31/2015	449,832	68.3%	1,319,912
12/31/2016	481,714	57.3%	1,525,456
12/31/2017	477,392	43.6%	1,794,629

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

**December 31, 2017**

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

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**Funded Status and Funding Progress**

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

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

Actuarial Accrued Liability (AAL)	\$ 3,848,418
Actuarial Value of Plan Assets	-
Unfunded Actuarial Accrued Liability (UAAL)	<u>\$ 3,848,418</u>
Funded Ratio (Actuarial Value of Plan Assets / AAL)	0%
Covered Payroll	\$ 54,538,745
UAAL as a Percentage of Covered Payroll	7.06%

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

**Actuarial Methods and Assumptions**

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

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

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

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

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

**December 31, 2017**

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**NOTE 13 – SELF FUNDED INSURANCE AND RISK MANAGEMENT**

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

**Health Self-Insurance Fund**

The Health Self-Insurance Fund provides coverage up to a maximum of \$150,000 plus an additional aggregate retention of \$90,000 per specific loss and \$19,237,313 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:

	<b>Claims Payable January 1</b>	<b>Claims and Changes in Estimates</b>	<b>Claim Payments</b>	<b>Claims Payable December 31</b>
2016	\$1,312,221	\$ 15,261,360	\$ (15,273,879)	\$1,299,702
2017	1,299,702	14,444,734	(14,636,201)	1,108,235

The claims liabilities of \$1,108,235 reported above at December 31, are based upon the requirements of GASB standards, which require that a liability for claims be reported if information prior to the issuance of the financial statements indicate that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

**Workers Compensation Self-Insurance Fund**

The County is fully self-insured for worker’s compensation claims liabilities. All funds of the County participate in this program. The County pays premiums for stop loss coverage equal to \$500,000 per occurrence and \$3,470,405 in the aggregate. Each fund is billed based upon actual claims paid to employees and administrative expenses incurred.

	<b>Claims Payable January 1</b>	<b>Claims and Changes in Estimates</b>	<b>Claim Payments</b>	<b>Claims Payable December 31</b>
2016	\$ 310,219	\$ (26,241)	\$ (95,819)	\$ 188,159
2017	188,159	243,946	(225,804)	206,301

The claims liabilities of \$206,301 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, 2017**

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

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**Liability Self-Insurance Fund**

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

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

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

	<u>Percent Share</u>
Eau Claire County	3.83%
City of Madison	14.94
Waukesha County	9.78
Brown County	6.99
Dane County	9.06
Outagamie County	5.95
Manitowoc County	5.56
Kenosha County	6.02
City of Eau Claire	3.20
Chippewa County	3.22
La Crosse County	3.47
City of La Crosse	1.33
Dodge County	3.81
St. Croix County	3.58
Rock County	4.98
Walworth County	5.50
Jefferson County	2.77
Marathon County	<u>6.01</u>
<b>Total</b>	<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 \$1,108,023 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>
2016	\$ 516,057	\$ 322,981	\$ (71,842)	\$ 767,196
2017	767,196	545,442	(204,615)	1,108,023

The County's capital deposit in WMMIC is reported on the Liability Self-Insurance Fund balance sheet in the amount of \$685,036. According to its bylaws, WMMIC allocates equity to members based on a percentage of participation. At December 31 the equity allocated to La Crosse County was \$1,067,422.

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

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

**December 31, 2017**

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**NOTE 14 – COMPONENT UNIT – MISSISSIPPI VALLEY HEALTH SERVICES COMMISSION**

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

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

**Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

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

**Receivables**

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

**Revenues**

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

**Lease and Administrative Agreement**

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

La Crosse County pays MVHS a member assessment based on patient days of care. In addition, the County pays the difference between the sum of the assessments of all members and the actual costs of MVHS's operations, as determined in the MVHS Medicaid cost reports filed with the State of Wisconsin. During the year, the County paid MVHS \$1,574,520 in member assessments and has an outstanding payable to MVHS of \$132,600.

**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, 2017**

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**NOTE 15 – LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS**

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

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

State and federal laws and regulations require that La Crosse County place a final cover on these landfills when closed and perform certain maintenance and monitoring functions at the new landfill sites for forty years after closure. In addition to operating expenses related to current activities of the landfill, an expense provision and related liability are being recognized based on the future closure and postclosure care costs that will be incurred near or after the date the landfill no longer accepts waste. The recognition of these landfill closure and postclosure care costs is based on the amount of the landfills used during the year. At present, after recent construction, it is estimated that the new landfill is 75% filled, the demolition landfill was closed in 2008, and the ash monofill landfill is 94% filled. Following the extension of a Waste to Energy contract and plan modification, the ash monofill landfill is expected to last until 2023 while the new landfill is currently expected to last until 2035. The estimated liability for landfill closure and postclosure care costs and total future estimated costs as of December 31 is as follows:

Total estimated costs for construction, closure, and postclosure care	\$ 11,684,879
Estimated costs expensed through December 31	<u>(9,165,973)</u>
<b>Estimated costs of construction, closure, and postclosure care to be recognized in future years</b>	<b><u>\$ 2,518,906</u></b>

The estimated total current cost of the landfill construction, closure and postclosure care of \$9,165,973 is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of December 31. However, the actual cost of closure and postclosure care may be different due to inflation, changes in technology, or changes in landfill laws and regulations.

With respect to these landfills, La Crosse County is required by state and federal laws and regulations to make annual contributions to finance closure and postclosure care. The County is in compliance with these requirements, and at December 31 investments of \$8,948,043 are held for these purposes. These investments are held and managed by the County and are presented on the County’s Statement of Net Position as “Restricted Investments.” It is anticipated that future inflation costs will be financed in part from earnings on investments. The remaining portion of anticipated future inflation costs (including inadequate earnings on investments, if any) and additional costs that might arise from changes in postclosure requirements (due to changes in technology or more rigorous environmental regulations, for example) may need to be covered by charges to future landfill users, tax levy, or both.

**Old Landfill – Special Revenue Fund**

La Crosse County also has an old landfill that is currently no longer accepting waste and is being monitored. The estimated liability for postclosure care costs has a balance of \$511,352 as of December 31. The estimated total current cost of the landfill postclosure care is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of December 31. However, the actual cost of postclosure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

La Crosse County was required by state and federal laws and regulations to make contributions to finance closure and postclosure care. The County is in compliance with these requirements, and at December 31 investments of \$538,014 are held for these purposes. These investments are held and managed by the County and are presented on the County’s balance sheet as “Restricted Investments.” It is anticipated that future inflation costs will be financed in part from earnings on investments held by the trustee. The remaining portion of anticipated future inflation costs (including inadequate earnings on investment, if any) and additional costs that might arise from changes in post closure requirements (due to changes in technology or more rigorous environmental regulations, for example) may need to be covered by tax levy.

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

**December 31, 2017**

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**NOTE 16 – DEFERRED COMPENSATION PLAN**

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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.

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**NOTE 17 – COMMITMENTS, CONTINGENCIES AND SUBSEQUENT EVENTS**

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

The County 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.

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**NOTE 18 – RELATED PARTY TRANSACTIONS**

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

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

Rent of the facility and capital assets	\$ 795,425
Additional rent for utilities, insurance, repairs and other facility related items	209,633
Personnel and related benefits	6,297,136

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 \$1,574,520 in member assessments and has an outstanding payable to MVHS of \$132,600.

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

**December 31, 2017**

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

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

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

Statement No. 83, *Certain Asset Retirement Obligations*

Statement No. 84, *Fiduciary Activities*

Statement No. 85, *Omnibus 2017*

Statement No. 86, *Certain Debt Extinguishment Issues*

Statement No. 87, *Leases*

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

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

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# REQUIRED SUPPLEMENTARY INFORMATION

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**LA CROSSE COUNTY**  
Exceptional services. Extraordinary place.

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

**Year Ended December 31, 2017**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes	\$ 20,857,881	\$ 20,857,881	\$ 21,353,673	\$ 495,792
Intergovernmental revenues	6,854,484	7,846,015	7,880,095	34,080
Licenses and permits	270,480	270,480	297,942	27,462
Fines, forfeits and penalties	246,000	246,000	251,257	5,257
Public charges for services	2,842,208	2,849,221	2,658,196	(191,025)
Intergovernmental charges for services	1,710,705	1,713,979	1,669,860	(44,119)
Miscellaneous revenues	694,838	707,574	986,074	278,500
<b>Total revenues</b>	<b>33,476,596</b>	<b>34,491,150</b>	<b>35,097,097</b>	<b>605,947</b>
<b>EXPENDITURES</b>				
General government	11,461,276	11,820,420	11,007,894	812,526
Public safety	15,707,972	15,972,956	15,544,362	428,594
Health and human services	2,177,934	2,202,516	2,096,480	106,036
Culture, recreation and education	1,426,835	1,520,060	1,193,256	326,804
Conservation and development	2,657,208	5,979,966	4,048,146	1,931,820
Miscellaneous	532,077	1,111,445	76,661	1,034,784
Debt service	-	25,000	20,689	4,311
Capital outlay	1,662,776	3,164,196	1,431,787	1,732,409
<b>Total expenditures</b>	<b>35,626,078</b>	<b>41,796,559</b>	<b>35,419,275</b>	<b>6,377,284</b>
Excess (deficiency) of revenues over expenditures	(2,149,482)	(7,305,409)	(322,178)	6,983,231
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	2,700,000	2,725,000	2,725,000	-
Sale of capital assets	150,200	1,165,200	191,865	(973,335)
Transfers in	52,870	52,870	40,000	(12,870)
Transfers out	(3,823,915)	(3,999,910)	(4,019,221)	(19,311)
<b>Total other financing sources (uses)</b>	<b>(920,845)</b>	<b>(56,840)</b>	<b>(1,062,356)</b>	<b>(1,005,516)</b>
<b>Net change in fund balance *</b>	<b>\$ (3,070,327)</b>	<b>\$ (7,362,249)</b>	<b>(1,384,534)</b>	<b>\$ 5,977,715</b>
<b>FUND BALANCES, BEGINNING</b>			<b>32,331,552</b>	
<b>FUND BALANCE, ENDING</b>			<b>\$ 30,947,018</b>	

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

See the notes to the required supplementary information.

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

Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes	\$ 12,196,922	\$ 12,196,922	\$ 12,196,922	\$ -
Intergovernmental revenues	30,832,770	30,493,781	28,816,431	(1,677,350)
Public charges for services	1,412,359	1,430,643	1,383,691	(46,952)
Intergovernmental charges for services	2,192,425	2,205,425	1,980,849	(224,576)
Miscellaneous revenues	455,460	365,566	488,776	123,210
	<u>47,089,936</u>	<u>46,692,337</u>	<u>44,866,669</u>	<u>(1,825,668)</u>
<b>EXPENDITURES</b>				
Public safety	1,624,166	1,666,036	1,490,589	175,447
Health and human services	45,701,939	45,501,100	44,668,436	832,664
Capital outlay	40,000	82,877	13,792	69,085
	<u>47,366,105</u>	<u>47,250,013</u>	<u>46,172,817</u>	<u>1,077,196</u>
Excess (deficiency) of revenues over expenditures	<u>(276,169)</u>	<u>(557,676)</u>	<u>(1,306,148)</u>	<u>(748,472)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	20,000	114,870	114,870	-
Transfers out	<u>-</u>	<u>(19,500)</u>	<u>(19,500)</u>	<u>-</u>
	<u>20,000</u>	<u>95,370</u>	<u>95,370</u>	<u>-</u>
Net change in fund balance *	<u>\$ (256,169)</u>	<u>\$ (462,306)</u>	<u>(1,210,778)</u>	<u>\$ (748,472)</u>
<b>FUND BALANCE, BEGINNING</b>			<u>4,041,407</u>	
<b>FUND BALANCE, ENDING</b>			<u>\$ 2,830,629</u>	

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

See the notes to the required supplementary information.

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

Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental revenues	\$ 1,600,000	\$ 1,600,000	\$ 383,891	\$ (1,216,109)
Miscellaneous revenues	294,227	294,227	499,873	205,646
Total revenues	<u>1,894,227</u>	<u>1,894,227</u>	<u>883,764</u>	<u>(1,010,463)</u>
<b>EXPENDITURES</b>				
Conservation and development	1,748,774	1,748,774	692,948	1,055,826
Debt service	220,999	220,999	242,813	(21,814)
Total expenditures	<u>1,969,773</u>	<u>1,969,773</u>	<u>935,761</u>	<u>1,034,012</u>
Excess (deficiency) of revenues over expenditures	<u>(75,546)</u>	<u>(75,546)</u>	<u>(51,997)</u>	<u>23,549</u>
<b>OTHER FINANCING SOURCES</b>				
Sale of capital assets	25,331	25,331	99,447	74,116
Transfers in	16,415	16,415	116,415	100,000
Total other financing sources	<u>41,746</u>	<u>41,746</u>	<u>215,862</u>	<u>174,116</u>
Net change in fund balance *	<u>\$ (33,800)</u>	<u>\$ (33,800)</u>	163,865	<u>\$ 197,665</u>
<b>FUND BALANCE, BEGINNING</b>			<u>678,550</u>	
<b>FUND BALANCE, ENDING</b>			<u>\$ 842,415</u>	

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

See the notes to the required supplementary information.

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

<b>Actuarial Valuation Date</b>	<b>Actuarial Value of Assets (a)</b>	<b>Liability (AAL) – Projected Unit Credit (b)</b>	<b>Unfunded AAL (UAAL) (b-a)</b>	<b>Funding Ratio (a) / (b)</b>	<b>Covered Payroll (c)</b>	<b>Percentage of Covered Payroll ((b-a)/c)</b>
1/1/2012	\$ -	\$2,193,640	\$2,193,640	0%	\$50,612,516	4.33%
1/1/2014	-	3,504,199	3,504,199	0%	51,336,493	6.83%
1/1/2016	-	3,848,418	3,848,418	0%	54,538,745	7.06%

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

**For The Year Ended December 31, 2017**

	<b>2015</b>	<b>2016</b>	<b>2017</b>
La Crosse County's proportion of the net pension liability (asset)	0.32118566%	0.32395964%	0.32709317%
Proportionate share of the net pension liability (asset)	\$ (7,889,198)	\$ 5,264,281	\$ 2,696,029
Covered employee payroll	\$ 43,309,654	\$ 44,149,162	\$ 46,396,510
Proportionate share of the net pension liability (asset) as a percentage of covered employee payroll	(18.222%)	11.92%	5.81%
Plan fiduciary net position as a percentage of the total pension liability (asset)	102.74%	98.2%	99.12%
MVHS's proportion of the net pension liability (asset)	0.04256601%	0.03769270%	0.03218800%
Proportionate share of the net pension liability (asset)	\$ (1,045,538)	\$ 612,499	\$ 265,306
Covered employee payroll	\$ 5,739,733	\$ 5,851,251	\$ 4,479,535
Proportionate share of the net pension liability (asset) as a percentage of covered employee payroll	(18.222%)	10.47%	5.92%
Plan fiduciary net position as a percentage of the total pension liability (asset)	102.74%	98.2%	99.12%

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

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

**For The Year Ended December 31, 2017**

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

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

**December 31, 2017**

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**NOTE 1 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

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**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.

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**NOTE 2 – EMPLOYEES' RETIREMENT SYSTEM**

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

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

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

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# SUPPLEMENTARY INFORMATION

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**LA CROSSE COUNTY**  
Exceptional services. Extraordinary place.

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## ***MAJOR GOVERNMENTAL FUNDS***

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

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

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

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

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

**Year Ended December 31, 2017**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>TAXES</b>				
General property taxes	\$ 8,197,881	\$ 8,197,881	\$ 8,197,881	\$ -
Forest crop taxes	10,000	10,000	23,137	13,137
Interest on taxes	700,000	700,000	685,295	(14,705)
County sales tax	11,950,000	11,950,000	12,447,360	497,360
	<u>20,857,881</u>	<u>20,857,881</u>	<u>21,353,673</u>	<u>495,792</u>
<b>INTERGOVERNMENTAL REVENUES</b>				
State shared taxes	3,517,506	3,517,506	3,517,507	1
Utility tax from state	560,000	560,000	526,599	(33,401)
State aid - exempt computer	142,000	142,000	145,267	3,267
DNR aid in lieu of tax	32,600	32,600	37,887	5,287
DNR wildlife damage/claims program	12,000	12,000	17,847	5,847
Federal aid - law enforcement	12,000	12,000	-	(12,000)
State aid - emergency government	100,876	100,876	109,803	8,927
State aid - harbor commission	-	472,336	462,713	(9,623)
State aid - environmental	-	447,043	447,043	-
State aid - snowmobile	34,225	34,225	52,775	18,550
State aid - energy	-	-	25,000	25,000
State aid - land conservation	270,300	297,340	328,884	31,544
State aid - law enforcement	282,400	307,512	317,924	10,412
State aid - victim witness	113,790	113,790	95,040	(18,750)
State aid - courts	425,000	425,000	479,692	54,692
State aid - historical sites	-	20,000	967	(19,033)
State aid - child support	1,098,627	1,098,627	1,061,806	(36,821)
State and federal aid - veterans	13,000	13,000	13,000	-
State and federal aid - MPO	240,160	240,160	240,341	181
	<u>6,854,484</u>	<u>7,846,015</u>	<u>7,880,095</u>	<u>34,080</u>
Total intergovernmental revenues	<u>6,854,484</u>	<u>7,846,015</u>	<u>7,880,095</u>	<u>34,080</u>

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

**Year Ended December 31, 2017**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>LICENSES AND PERMITS</b>				
Conservation license fees	\$ 500	\$ 500	\$ 186	\$ (314)
Construction fees	41,230	41,230	38,150	(3,080)
Stormwater fees	5,100	5,100	13,185	8,085
Zoning fees	103,650	103,650	113,821	10,171
Cremation permits	120,000	120,000	132,600	12,600
	<u>270,480</u>	<u>270,480</u>	<u>297,942</u>	<u>27,462</u>
<b>FINES, FORFEITS AND PENALTIES</b>				
County ordinance fines	95,000	95,000	90,996	(4,004)
Penal fines for County	140,000	140,000	131,014	(8,986)
Section 125 cash forfeiture	-	-	8,581	8,581
Dog license penalty	11,000	11,000	20,666	9,666
	<u>246,000</u>	<u>246,000</u>	<u>251,257</u>	<u>5,257</u>
<b>PUBLIC CHARGES FOR SERVICES</b>				
General County fees	39,465	39,465	42,974	3,509
Consolidated court cost, fees and charges	357,500	357,500	346,417	(11,083)
Family court counsel fees	13,520	13,520	10,536	(2,984)
Mediation	33,950	33,950	35,845	1,895
Register of deeds fees	669,055	669,055	794,309	125,254
Medical examiner fees	35,850	35,850	45,121	9,271
Prisoners board revenue	612,500	612,500	343,948	(268,552)
Law enforcement fees	85,800	85,800	85,668	(132)
Public health revenue	46,839	46,839	31,929	(14,910)
Park revenue	584,860	584,860	616,025	31,165
Parking lot revenue	85,000	85,000	77,082	(7,918)
UW Extension fees	35,823	42,836	15,155	(27,681)
County forest revenue	20,000	20,000	-	(20,000)
Non-metallic mining fees	34,884	34,884	35,904	1,020
Printing and duplicating revenue	685	685	364	(321)
La Crosse Area Planning Commission	60,842	60,842	60,842	-
Other public charges for services	125,635	125,635	116,077	(9,558)
	<u>2,842,208</u>	<u>2,849,221</u>	<u>2,658,196</u>	<u>(191,025)</u>

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

**Year Ended December 31, 2017**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>INTERGOVERNMENTAL CHARGES FOR SERVICES</b>				
Data processing revenue	\$ 1,699	\$ 1,699	\$ 1,572	\$ (127)
Charges to other governments	60,315	63,589	24,890	(38,699)
Indirect cost revenue	1,629,291	1,629,291	1,618,741	(10,550)
Elections revenue	12,000	12,000	16,998	4,998
Refuge revenue	7,400	7,400	7,659	259
	<u>1,710,705</u>	<u>1,713,979</u>	<u>1,669,860</u>	<u>(44,119)</u>
<b>MISCELLANEOUS REVENUES</b>				
Rental income	247,934	247,934	262,363	14,429
Investment earnings	382,835	382,835	500,082	117,247
Rebates	-	-	5,833	5,833
Insurance claims	1,000	1,000	33,412	32,412
Miscellaneous revenue	42,639	42,639	147,693	105,054
Donations	20,430	33,166	36,691	3,525
	<u>694,838</u>	<u>707,574</u>	<u>986,074</u>	<u>278,500</u>
<b>OTHER FINANCING SOURCES</b>				
Long-term debt issued	2,700,000	2,725,000	2,725,000	-
Sale of capital assets	150,200	1,165,200	191,865	(973,335)
Transfer in	52,870	52,870	40,000	(12,870)
	<u>2,903,070</u>	<u>3,943,070</u>	<u>2,956,865</u>	<u>(986,205)</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>				
	<u>\$ 36,379,666</u>	<u>\$ 38,434,220</u>	<u>\$ 38,053,962</u>	<u>\$ (380,258)</u>

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

**Year Ended December 31, 2017**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>GENERAL GOVERNMENT</b>				
Consolidated courts	\$ 2,541,201	\$ 2,571,201	\$ 2,389,641	\$ 181,560
Corporation counsel	502,584	505,493	440,881	64,612
County board	303,101	380,638	309,920	70,718
County clerk	207,918	207,918	201,059	6,859
Elections	114,513	114,513	83,919	30,594
Family court commissioner	149,040	151,072	144,251	6,821
Mediation	238,024	238,024	236,572	1,452
Document and graphic services	19,247	19,247	20,253	(1,006)
Register of deeds	351,295	351,295	347,301	3,994
County administrator	425,279	425,279	418,590	6,689
Insurance	299,521	299,521	200,359	99,162
Information technology	2,262,863	2,381,129	2,180,955	200,174
Finance	824,036	813,737	796,095	17,642
Human Resources	557,734	566,318	540,368	25,950
Retirees insurance	508,543	508,543	579,355	(70,812)
Unemployment compensation	25,000	25,000	10,706	14,294
External accounting and auditing	28,840	28,840	32,801	(3,961)
Treasurer	369,046	369,046	313,076	55,970
Section 125 administrative costs	11,000	11,000	12,061	(1,061)
District attorney	604,927	607,973	588,837	19,136
Medical examiner	248,801	248,801	301,590	(52,789)
County wellness programs	229,566	267,764	208,864	58,900
Administrative center	359,924	379,424	352,802	26,622
Property management	279,273	348,644	297,638	51,006
	<u>11,461,276</u>	<u>11,820,420</u>	<u>11,007,894</u>	<u>812,526</u>
<b>PUBLIC SAFETY</b>				
Emergency government	88,446	88,634	83,043	5,591
Central dispatch	2,409,436	2,413,334	2,276,888	136,446
SARA hazardous materials	80,041	80,041	74,177	5,864
Jail and court services	6,921,598	7,096,651	6,780,550	316,101
Law enforcement	4,928,562	5,009,407	5,147,067	(137,660)
Courthouse and law enforcement center	1,279,889	1,284,889	1,182,637	102,252
	<u>15,707,972</u>	<u>15,972,956</u>	<u>15,544,362</u>	<u>428,594</u>

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

**Year Ended December 31, 2017**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget</b>
	<b>Original</b>	<b>Final</b>		
<b>HEALTH AND HUMAN SERVICES</b>				
Office building and detention center	\$ 553,855	\$ 557,855	\$ 534,738	\$ 23,117
Child support	1,072,527	1,078,891	1,029,390	49,501
Victim-witness service	226,609	226,609	203,588	23,021
Residential house	500	3,236	3,921	(685)
Veterans service officer	289,514	294,216	289,093	5,123
Veterans relief	21,020	26,880	20,129	6,751
Veterans mentor program	1,909	2,829	2,341	488
Jeans' day donations	12,000	12,000	13,280	(1,280)
	<u>2,177,934</u>	<u>2,202,516</u>	<u>2,096,480</u>	<u>106,036</u>
<b>CULTURE, RECREATION AND EDUCATION</b>				
University extension	531,845	605,070	379,066	226,004
Wisconsin nutrition education program	3,997	3,997	1,160	2,837
Historical society	25,000	25,000	25,000	-
Historical sites	1,340	21,340	1,178	20,162
Parks	864,653	864,653	786,852	77,801
	<u>1,426,835</u>	<u>1,520,060</u>	<u>1,193,256</u>	<u>326,804</u>
<b>CONSERVATION AND DEVELOPMENT</b>				
Land conservation	822,411	876,707	843,703	33,004
Economic development	370,672	387,672	289,832	97,840
Metropolitan Planning Organization	301,613	301,613	282,012	19,601
Harbor Commission Project	6,200	601,892	581,628	20,264
Zoning	827,892	826,092	768,420	57,672
Neighborhood revitalization	200,000	1,458,909	212,829	1,246,080
Badger Coulee	-	215,213	62,150	153,063
CAP X 2020 Projects	-	180,000	-	180,000
Bluffland Protection	128,420	128,420	4,124	124,296
Parking ramp contribution	-	1,003,448	1,003,448	-
	<u>2,657,208</u>	<u>5,979,966</u>	<u>4,048,146</u>	<u>1,931,820</u>
<b>MISCELLANEOUS</b>				
Nondepartmental	123,070	127,070	76,661	50,409
Contingency	409,007	984,375	-	984,375
	<u>532,077</u>	<u>1,111,445</u>	<u>76,661</u>	<u>1,034,784</u>

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

**Year Ended December 31, 2017**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>DEBT SERVICE</b>				
Bond issue costs	\$ -	\$ 25,000	\$ 20,689	\$ 4,311
Total debt service	-	25,000	20,689	4,311
<b>CAPITAL OUTLAY</b>				
General government	405,376	569,263	340,658	228,605
Public Safety	954,000	1,417,500	685,061	732,439
Health and human services	81,000	154,346	88,057	66,289
Culture, recreation and education	222,400	1,023,087	318,011	705,076
Total capital outlay	1,662,776	3,164,196	1,431,787	1,732,409
<b>OTHER FINANCING USES</b>				
Transfers out:				
Health	-	61,125	61,125	-
Human Services	-	114,870	114,870	-
Solid Waste	7,500	7,500	7,500	-
Business Fund	116,415	116,415	116,415	-
Capital Projects	500,000	500,000	500,000	-
County Highway	2,700,000	2,700,000	2,704,311	(4,311)
Health Self Insurance	500,000	500,000	500,000	-
Land Record Assessment	-	-	15,000	(15,000)
Total other financing uses	3,823,915	3,999,910	4,019,221	(19,311)
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<u>\$ 39,449,993</u>	<u>\$ 45,796,469</u>	<u>\$ 39,438,496</u>	<u>\$ 6,357,973</u>

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

Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ 12,196,922	\$ 12,196,922	\$ 12,196,922	\$ -
Intergovernmental revenues:				
Human services	30,832,770	30,493,781	28,816,431	(1,677,350)
Public charges for services:				
Human services	1,412,359	1,430,643	1,383,691	(46,952)
Intergovernmental charges for services:				
Human services	2,192,425	2,205,425	1,980,849	(224,576)
Miscellaneous revenues	455,460	365,566	488,776	123,210
	<u>47,089,936</u>	<u>46,692,337</u>	<u>44,866,669</u>	<u>(1,825,668)</u>
<b>EXPENDITURES</b>				
Public safety:				
Western region adolescent services	1,624,166	1,666,036	1,490,589	175,447
Health and human services:				
Aging & disability resource center	5,046,630	4,259,741	3,991,404	268,337
Family and children services	8,157,536	7,745,217	7,480,318	264,899
Children with special needs	3,899,451	4,681,595	3,765,500	916,095
Integrated support & recovery services	17,194,645	17,266,188	17,794,780	(528,592)
Income maintenance services	6,509,981	6,412,171	6,696,765	(284,594)
Justice support services	4,803,596	5,036,620	4,810,944	225,676
Miscellaneous	90,100	99,568	128,725	(29,157)
Capital outlay	40,000	82,877	13,792	69,085
	<u>47,366,105</u>	<u>47,250,013</u>	<u>46,172,817</u>	<u>1,077,196</u>
Excess (deficiency) of revenues over expenditures	<u>(276,169)</u>	<u>(557,676)</u>	<u>(1,306,148)</u>	<u>(748,472)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer in	20,000	114,870	114,870	-
Transfer out	-	(19,500)	(19,500)	-
	<u>20,000</u>	<u>95,370</u>	<u>95,370</u>	<u>-</u>
Net change in fund balance *	<u>\$ (256,169)</u>	<u>\$ (462,306)</u>	(1,210,778)	<u>\$ (748,472)</u>
<b>FUND BALANCE, BEGINNING</b>			<u>4,041,407</u>	
<b>FUND BALANCE, ENDING</b>			<u>\$ 2,830,629</u>	

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

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

Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental revenues:				
CDBG Grant	\$ 1,600,000	\$ 1,600,000	\$ 383,891	\$ (1,216,109)
Miscellaneous revenues:				
Loan repayments	268,640	268,640	484,188	\$ 215,548
Investment earnings	25,587	25,587	15,685	(9,902)
Total revenues	<u>1,894,227</u>	<u>1,894,227</u>	<u>883,764</u>	<u>(1,010,463)</u>
<b>EXPENDITURES</b>				
Conservation and development:				
Economic development	1,748,774	1,748,774	692,948	1,055,826
Debt service:				
Principal	176,908	176,908	200,915	(24,007)
Interest and other charges	44,091	44,091	41,898	2,193
Total expenditures	<u>1,969,773</u>	<u>1,969,773</u>	<u>935,761</u>	<u>1,034,012</u>
Excess (deficiency) of revenues over expenditures	<u>(75,546)</u>	<u>(75,546)</u>	<u>(51,997)</u>	<u>23,549</u>
<b>OTHER FINANCING SOURCES</b>				
Sale of capital assets	25,331	25,331	99,447	74,116
Transfer in	<u>16,415</u>	<u>16,415</u>	<u>116,415</u>	<u>100,000</u>
Total other financing sources	<u>41,746</u>	<u>41,746</u>	<u>215,862</u>	<u>174,116</u>
Net change in fund balance *	<u>\$ (33,800)</u>	<u>\$ (33,800)</u>	163,865	<u>\$ 197,665</u>
<b>FUND BALANCE, BEGINNING</b>			<u>678,550</u>	
<b>FUND BALANCE, ENDING</b>			<u>\$ 842,415</u>	

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

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

Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ 5,668,928	\$ 5,668,928	\$ 5,668,928	\$ -
Miscellaneous revenues:				
Investment earnings	-	-	84,972	84,972
	<u>5,668,928</u>	<u>5,668,928</u>	<u>5,753,900</u>	<u>84,972</u>
Total revenues				
<b>EXPENDITURES</b>				
Debt service:				
Principal	4,520,000	17,885,000	17,885,000	-
Interest and other charges	1,883,672	2,228,769	2,236,304	(7,535)
Debt issue costs	-	12,023	12,023	-
	<u>6,403,672</u>	<u>20,125,792</u>	<u>20,133,327</u>	<u>(7,535)</u>
Total expenditures				
Excess (deficiency) of revenues over expenditures	<u>(734,744)</u>	<u>(14,456,864)</u>	<u>(14,379,427)</u>	<u>77,437</u>
<b>OTHER FINANCING SOURCES</b>				
Bond premium	<u>-</u>	<u>265,731</u>	<u>265,731</u>	<u>-</u>
Net change in fund balance *	<u>\$ (734,744)</u>	<u>\$ (14,191,133)</u>	(14,113,696)	<u>\$ 77,437</u>
<b>FUND BALANCE, BEGINNING</b>			<u>14,838,838</u>	
<b>FUND BALANCE, ENDING</b>			<u>\$ 725,142</u>	

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

# ***NONMAJOR GOVERNMENTAL FUNDS***

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## **Special Revenue Funds:**

**Computer Revolving Loan** - to account for loans provided to County employees for purchases of computers. As of December 31, 2017, this fund has been closed.

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

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

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

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

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

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

## **Capital Projects Fund:**

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

LA CROSSE COUNTY, WISCONSIN  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS

December 31, 2017

	Special Revenue Funds										Capital Projects Fund		Total Nonmajor Governmental Funds
	Computer Revolving Loan	Land Record Assessment	Special Jail Assessment	Library	Old Landfill	Estate Donation	Health	Total Special Revenue	Capital Projects	Fund			
<b>ASSETS</b>													
Cash and investments	\$ -	\$ 192,445	\$ -	\$ 411,846	\$ 27,373	\$ 256,664	\$ 1,578,698	\$ 2,467,026	\$ -	\$ -	\$ 2,467,026		
Restricted cash and investments	-	-	-	-	538,014	-	-	538,014	-	-	538,014		
Receivables (net of allowance for uncollectibles)	-	85,750	19,009	2,004,310	-	-	2,580,557	4,689,626	-	-	4,689,626		
Inventories and prepayments	-	-	10,692	1,081	-	-	56,130	67,903	-	-	67,903		
<b>TOTAL ASSETS</b>	\$ -	\$ 278,195	\$ 29,701	\$ 2,417,237	\$ 565,387	\$ 256,664	\$ 4,215,385	\$ 7,762,569	\$ 460,914	\$ 460,914	\$ 8,223,483		
<b>LIABILITIES</b>													
Accounts payable and other current liabilities	-	72,750	20,045	66,565	1,002	-	430,416	590,778	-	-	590,778		
Due to other funds	-	-	23,606	137,074	-	-	599	161,279	-	-	161,279		
Unearned revenues	-	-	-	-	-	-	198,684	198,684	-	-	198,684		
Total liabilities	-	72,750	43,651	203,639	1,002	-	629,699	950,741	-	-	950,741		
<b>DEFERRED INFLOWS OF RESOURCES</b>													
Subsequent year property tax levy	-	-	-	2,004,310	-	-	2,105,359	4,109,669	-	-	4,109,669		
<b>FUND BALANCE</b>													
Nonspendable	-	-	10,692	1,081	-	-	56,130	67,903	-	-	67,903		
Restricted	-	205,445	16,000	208,207	511,352	256,664	1,000	1,198,668	460,914	460,914	1,659,582		
Committed	-	-	-	-	53,033	-	1,304,187	1,357,220	-	-	1,357,220		
Assigned	-	-	-	-	-	-	119,010	119,010	-	-	119,010		
Unassigned (deficit)	-	-	(40,642)	-	-	-	-	(40,642)	-	-	(40,642)		
Total fund balances	-	205,445	(13,950)	209,288	564,385	256,664	1,480,327	2,702,159	460,914	460,914	3,163,073		
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	\$ -	\$ 278,195	\$ 29,701	\$ 2,417,237	\$ 565,387	\$ 256,664	\$ 4,215,385	\$ 7,762,569	\$ 460,914	\$ 460,914	\$ 8,223,483		

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

Year Ended December 31, 2017

	Special Revenue Funds										Capital Projects Fund		Total Nonmajor Governmental Funds
	Computer Revolving Loan	Land Record Assessment	Special Jail Assessment	Library	Old Landfill	Estate Donation	Health	Total Special Revenue	Capital Projects	Fund			
<b>REVENUES</b>													
Taxes	\$ -	\$ -	\$ -	\$ 1,935,774	\$ -	\$ -	\$ 2,065,565	\$4,001,339	\$ -	\$ -	\$ 4,001,339		
Intergovernmental revenues	-	140,751	-	31,434	-	-	1,788,608	1,960,793	-	-	1,960,793		
Licenses and permits	-	-	-	-	-	-	705,727	705,727	-	-	705,727		
Fines, forfeits and penalties	-	-	117,191	-	-	-	-	117,191	-	-	117,191		
Public charges for services	-	135,968	-	38,146	-	-	426,137	600,251	-	-	600,251		
Intergovernmental charges for services	-	-	-	-	-	-	2,400	2,400	-	-	2,400		
Miscellaneous revenues	285	-	10,000	34,288	3,866	-	225,800	274,239	44,242	44,242	318,481		
<b>Total revenues</b>	<b>285</b>	<b>276,719</b>	<b>127,191</b>	<b>2,039,642</b>	<b>3,866</b>	<b>-</b>	<b>5,214,237</b>	<b>7,661,940</b>	<b>44,242</b>	<b>44,242</b>	<b>7,706,182</b>		
<b>EXPENDITURES</b>													
Current:													
Public safety	-	-	214,346	-	-	-	-	214,346	-	-	214,346		
Public works	-	-	-	-	59,314	-	-	59,314	-	-	59,314		
Health and human services	-	-	-	-	-	-	5,225,145	5,225,145	-	-	5,225,145		
Culture, recreation and education	-	-	-	2,080,489	-	-	-	2,080,489	-	-	2,080,489		
Conservation and development	-	282,028	-	-	-	-	-	282,028	-	-	282,028		
Capital outlay	-	-	-	36,625	85,706	-	2,830	125,161	959,837	959,837	1,084,998		
<b>Total expenditures</b>	<b>-</b>	<b>282,028</b>	<b>214,346</b>	<b>2,117,114</b>	<b>145,020</b>	<b>-</b>	<b>5,227,975</b>	<b>7,986,483</b>	<b>959,837</b>	<b>959,837</b>	<b>8,946,320</b>		
Excess (deficiency) of revenues over expenditures	285	(5,309)	(87,155)	(77,472)	(141,154)	-	(13,738)	(324,543)	(915,595)	(915,595)	(1,240,138)		
<b>OTHER FINANCING SOURCES (USES)</b>													
Transfers in	-	36,000	-	-	-	-	78,782	114,782	500,000	500,000	614,782		
Transfers out	(51,573)	-	-	-	-	-	-	(51,573)	-	-	(51,573)		
<b>Total other financing sources (uses)</b>	<b>(51,573)</b>	<b>36,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>78,782</b>	<b>63,209</b>	<b>500,000</b>	<b>500,000</b>	<b>563,209</b>		
Net change in fund balances	(51,288)	30,691	(87,155)	(77,472)	(141,154)	-	65,044	(261,334)	(415,595)	(415,595)	(676,929)		
<b>FUND BALANCE, BEGINNING</b>	<b>51,288</b>	<b>174,754</b>	<b>73,205</b>	<b>286,760</b>	<b>705,539</b>	<b>256,664</b>	<b>1,415,283</b>	<b>2,963,493</b>	<b>876,509</b>	<b>876,509</b>	<b>3,840,002</b>		
<b>FUND BALANCE (DEFICIT), ENDING</b>	<b>\$ -</b>	<b>\$ 205,445</b>	<b>\$ (13,950)</b>	<b>\$ 209,288</b>	<b>\$ 564,385</b>	<b>\$ 256,664</b>	<b>\$ 1,480,327</b>	<b>\$2,702,159</b>	<b>\$ 460,914</b>	<b>\$ 460,914</b>	<b>\$ 3,163,073</b>		

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

Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Miscellaneous revenues:				
Computer loan repayments	\$ 285	\$ 285	\$ 285	\$ -
Total revenues	<u>285</u>	<u>285</u>	<u>285</u>	<u>-</u>
<b>OTHER FINANCING USES</b>				
Transfers out	(40,000)	(51,573)	(51,573)	-
Total other financing uses	<u>(40,000)</u>	<u>(51,573)</u>	<u>(51,573)</u>	<u>-</u>
Net change in fund balance *	<u>\$ (39,715)</u>	<u>\$ (51,288)</u>	(51,288)	<u>\$ -</u>
<b>FUND BALANCE, BEGINNING</b>			<u>51,288</u>	
<b>FUND BALANCE, ENDING</b>			<u>\$ -</u>	

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

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

Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental revenues:				
Grants and aids	\$ 77,875	\$ 87,875	\$ 140,751	\$ 52,876
Public charges for services:				
Land recording assessment	144,000	144,000	135,968	(8,032)
Total revenues	<u>221,875</u>	<u>231,875</u>	<u>276,719</u>	<u>44,844</u>
<b>EXPENDITURES</b>				
Conservation and development:				
Land record costs	202,437	227,437	282,028	(54,591)
Total expenditures	<u>202,437</u>	<u>227,437</u>	<u>282,028</u>	<u>(54,591)</u>
Excess (deficiency) of revenues over expenditures	<u>19,438</u>	<u>4,438</u>	<u>(5,309)</u>	<u>(9,747)</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers in	-	15,000	36,000	21,000
Total other financing sources	<u>-</u>	<u>15,000</u>	<u>36,000</u>	<u>21,000</u>
Net change in fund balance	<u>\$ 19,438</u>	<u>\$ 19,438</u>	30,691	<u>\$ 11,253</u>
<b>FUND BALANCE, BEGINNING</b>			<u>174,754</u>	
<b>FUND BALANCE, ENDING</b>			<u>\$ 205,445</u>	

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

Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Fines, forfeits and penalties:				
Jail assessment surcharge	\$ 135,000	\$ 135,000	\$ 117,191	\$ (17,809)
Miscellaneous revenues:				
Maintenance reimbursement	-	-	10,000	10,000
Total revenues	<u>135,000</u>	<u>135,000</u>	<u>127,191</u>	<u>(7,809)</u>
<b>EXPENDITURES</b>				
Public safety:				
Jail maintenance	<u>154,266</u>	<u>207,313</u>	<u>214,346</u>	<u>(7,033)</u>
Total expenditures	<u>154,266</u>	<u>207,313</u>	<u>214,346</u>	<u>(7,033)</u>
Net change in fund balance *	<u>\$ (19,266)</u>	<u>\$ (72,313)</u>	(87,155)	<u>\$ (14,842)</u>
<b>FUND BALANCE, BEGINNING</b>			<u>73,205</u>	
<b>FUND BALANCE (DEFICIT), ENDING</b>			<u>\$ (13,950)</u>	

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

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

Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ 1,935,774	\$ 1,935,774	\$ 1,935,774	\$ -
Intergovernmental revenues:				
Grants and aids	31,434	31,434	31,434	-
Public charges for services:				
Library fees	40,000	40,000	38,146	(1,854)
Miscellaneous revenues:				
Donations and contributions	5,400	20,792	34,288	13,496
Total revenues	<u>2,012,608</u>	<u>2,028,000</u>	<u>2,039,642</u>	<u>11,642</u>
<b>EXPENDITURES</b>				
Culture, recreation and education:				
Library	1,997,608	2,027,649	2,080,489	(52,840)
Capital outlay	15,000	15,000	36,625	(21,625)
Total expenditures	<u>2,012,608</u>	<u>2,042,649</u>	<u>2,117,114</u>	<u>(74,465)</u>
Net change in fund balance*	<u>\$ -</u>	<u>\$ (14,649)</u>	(77,472)	<u>\$ (62,823)</u>
<b>FUND BALANCE, BEGINNING</b>			<u>286,760</u>	
<b>FUND BALANCE, ENDING</b>			<u>\$ 209,288</u>	

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

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

Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Miscellaneous revenues:				
Investment earnings	\$ -	\$ -	\$ 3,866	\$ 3,866
Total revenues	<u>-</u>	<u>-</u>	<u>3,866</u>	<u>3,866</u>
<b>EXPENDITURES</b>				
Public works:				
Old landfill monitoring costs	78,550	88,550	59,314	29,236
Capital outlay	-	104,000	85,706	18,294
Total expenditures	<u>78,550</u>	<u>192,550</u>	<u>145,020</u>	<u>47,530</u>
Net change in fund balance *	<u>\$ (78,550)</u>	<u>\$ (192,550)</u>	(141,154)	<u>\$ 51,396</u>
<b>FUND BALANCE, BEGINNING</b>			<u>705,539</u>	
<b>FUND BALANCE, ENDING</b>			<u>\$ 564,385</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  
ESTATE DONATION  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL**

**Year Ended December 31, 2017**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>OTHER FINANCING USES</b>				
Transfers out	\$ (20,000)	\$ -	\$ -	\$ -
Total other financing uses	<u>(20,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance *	<u>\$ (20,000)</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>FUND BALANCE, BEGINNING</b>			<u>256,664</u>	
<b>FUND BALANCE, ENDING</b>			<u>\$ 256,664</u>	

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

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

Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ 2,065,565	\$ 2,065,565	\$ 2,065,565	\$ -
Intergovernmental revenues:				
Grants and aids	1,658,550	1,981,209	1,788,608	(192,601)
Licenses and permits:				
Inspection fees and permits	506,476	506,476	576,750	70,274
Dog licenses	127,583	127,583	128,977	1,394
Public charges for services:				
Health services	357,633	355,362	426,137	70,775
Intergovernmental charges for services:				
Health services	-	2,400	2,400	-
Miscellaneous revenues:				
Donations and not-for-profit grants	362,829	626,128	225,800	(400,328)
Total revenues	<u>5,078,636</u>	<u>5,664,723</u>	<u>5,214,237</u>	<u>(450,486)</u>
<b>EXPENDITURES</b>				
Health and human services:				
Administration	458,338	465,686	431,303	34,383
Disease education and support	439,934	562,543	533,726	28,817
Health education and safety	548,146	635,300	650,483	(15,183)
Health prevention	1,169,065	1,072,079	1,071,584	495
Healthy living	1,156,082	1,256,334	1,092,436	163,898
Inspection and testing	814,492	817,654	791,782	25,872
Preparedness	264,750	452,499	388,304	64,195
Substance abuse education	193,670	197,187	177,842	19,345
Other health	34,159	445,798	87,685	358,113
Capital outlay	-	129,544	2,830	126,714
Total expenditures	<u>5,078,636</u>	<u>6,034,624</u>	<u>5,227,975</u>	<u>806,649</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(369,901)</u>	<u>(13,738)</u>	<u>356,163</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers in	-	61,125	78,782	17,657
Total other financing sources	<u>-</u>	<u>61,125</u>	<u>78,782</u>	<u>17,657</u>
Net change in fund balance*	<u>\$ -</u>	<u>\$ (308,776)</u>	65,044	<u>\$ 373,820</u>
<b>FUND BALANCE, BEGINNING</b>			<u>1,415,283</u>	
<b>FUND BALANCE, ENDING</b>			<u>\$ 1,480,327</u>	

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

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

Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Miscellaneous revenues:				
Investment earnings	\$ -	\$ -	\$ 692	\$ 692
Rebate	-	-	43,550	43,550
Total revenues	<u>-</u>	<u>-</u>	<u>44,242</u>	<u>44,242</u>
<b>EXPENDITURES</b>				
Capital outlay	<u>500,000</u>	<u>1,365,000</u>	<u>959,837</u>	<u>405,163</u>
Total expenditures	<u>500,000</u>	<u>1,365,000</u>	<u>959,837</u>	<u>405,163</u>
Excess (deficiency) of revenues over expenditures	<u>(500,000)</u>	<u>(1,365,000)</u>	<u>(915,595)</u>	<u>449,405</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers in	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>-</u>
Total other financing sources	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>-</u>
Net change in fund balance*	<u>\$ -</u>	<u>\$ (865,000)</u>	<u>(415,595)</u>	<u>\$ 449,405</u>
<b>FUND BALANCE, BEGINNING</b>			<u>876,509</u>	
<b>FUND BALANCE, ENDING</b>			<u>\$ 460,914</u>	

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

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## ***NONMAJOR ENTERPRISE FUNDS***

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

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

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

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

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

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

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

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

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

December 31, 2017

	Robert G. Carroll Heights Apartments	Hillview Terrace	Neshonoc Manor	Regent Manor	Maplewood CBRF	Ravenwood Nursing Home	Monarch Manor	Houshold Hazardous Materials	Total Nonmajor Enterprise Funds
<b>ASSETS</b>									
Current Assets									
Cash and cash equivalents	\$ 1,788,790	\$ 806,024	\$ 21,582	\$ 22,409	\$ 69,693	\$ 3,381	\$ 40,914	\$ 225,905	\$ 2,978,698
Restricted cash and cash equivalents	-	-	557	3,547	200	452	4,105	-	8,861
Receivables (net of allowance for uncollectibles)	1	24,163	62,670	41,487	44,671	37,820	53,221	213,626	477,659
Inventories and prepayments	4,248	3,087	595	416	416	150	306	730	9,948
Total current assets	1,793,039	833,274	85,404	67,859	114,980	41,803	98,546	440,261	3,475,166
Noncurrent assets									
Capital Assets									
Land	-	-	-	115	-	-	229	-	344
Land improvements	123,092	-	-	-	-	-	-	53,875	176,967
Buildings	1,586,052	3,040,305	701	262,109	6,947	-	953,822	748,730	6,598,666
Machinery and equipment	175,057	197,846	134,107	59,624	127,439	50,878	82,085	170,960	997,996
Less accumulated depreciation	(1,576,941)	(606,110)	(47,549)	(145,385)	(43,255)	(6,246)	(163,391)	(485,376)	(3,074,253)
Total capital assets - net	307,260	2,632,041	87,259	176,463	91,131	44,632	872,745	488,189	4,699,720
Total noncurrent assets	307,260	2,632,041	87,259	176,463	91,131	44,632	872,745	488,189	4,699,720
Total Assets	2,100,299	3,465,315	172,663	244,322	206,111	86,435	971,291	928,450	8,174,886
<b>DEFERRED OUTFLOWS OF RESOURCES</b>									
Pension	25,115	105,484	9,605	79,393	108,779	71,290	113,062	69,928	582,656

	Robert G. Carroll Heights Apartments	Hillview Terrace	Neshonoc Manor	Regent Manor	Maplewood CBRF	Ravenwood Nursing Home	Monarch Manor	Houshold Hazardous Materials	Total Nonmajor Enterprise Funds
<b>LIABILITIES</b>									
Current Liabilities									
Accounts payable and other current liabilities	46,078	28,055	9,949	6,114	6,519	9,791	8,337	38,055	152,898
Other liabilities payable from restricted assets	-	-	557	3,547	200	452	4,105	-	8,861
Due to other funds	-	-	-	12,559	-	-	31,784	-	44,343
Unearned revenues	-	51	-	-	-	-	-	-	51
Accrued interest	-	20,655	-	-	-	-	-	-	20,655
Current portion of bonds and notes payable	-	108,785	-	-	-	-	-	-	108,785
Compensated absences	2,008	6,486	14,184	6,524	18,188	15,726	11,037	4,749	78,902
Total current liabilities	48,086	164,032	24,690	28,744	24,907	25,969	55,263	42,804	414,495

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

December 31, 2017

	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
<b>LIABILITIES (CONTINUED)</b>									
Noncurrent liabilities									
Advances from other funds	-	-	-	137,944	-	-	665,326	-	803,270
Bonds and notes payable	-	1,550,419	-	-	-	-	-	-	1,550,419
Net pension obligation	3,202	14,383	2,920	9,996	12,022	16,069	12,397	9,216	80,205
Total noncurrent liabilities	3,202	1,564,802	2,920	147,940	12,022	16,069	677,723	9,216	2,433,894
Total Liabilities	51,288	1,728,834	27,610	176,684	36,929	42,038	732,986	52,020	2,848,389
<b>DEFERRED INFLOWS OF RESOURCES</b>									
Subsequent year property tax levy Pension	9,821	41,796	(3,011)	31,763	44,844	23,630	47,706	154,050	225,296
Total Deferred Inflows of Resources	9,821	41,796	(3,011)	31,763	44,844	23,630	47,706	182,797	379,346
<b>NET POSITION</b>									
Net investment in capital assets	307,260	972,837	87,259	176,463	91,131	44,632	872,745	488,189	3,040,516
Unrestricted (deficit)	1,757,045	827,332	70,410	(61,195)	141,986	47,425	(569,084)	275,372	2,489,291
Total Net Position	\$ 2,064,305	\$ 1,800,169	\$ 157,669	\$ 115,268	\$ 233,117	\$ 92,057	\$ 303,661	\$ 763,561	\$ 5,529,807

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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, 2017

	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
<b>OPERATING REVENUES</b>									
Public charges for services	\$ 378,136	\$ 997,436	\$ 908,140	\$ 470,644	\$ 859,517	\$ 1,060,928	\$ 598,965	\$ 111,600	\$ 5,385,366
Intergovernmental grants and fees	-	-	-	-	-	-	-	209,120	209,120
Interdepartmental revenues	-	-	-	-	-	-	-	5,379	5,379
Miscellaneous revenues	4,463	311	-	-	-	-	-	214	4,988
Total operating revenues	<u>382,599</u>	<u>997,747</u>	<u>908,140</u>	<u>470,644</u>	<u>859,517</u>	<u>1,060,928</u>	<u>598,965</u>	<u>326,313</u>	<u>5,604,853</u>
<b>OPERATING EXPENSES</b>									
Personnel services	115,175	507,532	539,281	381,975	486,712	866,404	437,022	275,167	3,609,268
Contractual services	4,899	101,456	502	2,162	491	20,428	4,801	121,535	256,274
General and administrative services	27,160	33,870	204,320	13,741	203,889	155,146	15,558	33,249	686,933
Materials and supplies	9,988	33,613	79,663	9,416	70,291	125,413	25,981	10,506	364,871
Utilities	59,400	39,079	22,681	6,301	22,681	14,205	9,454	10,908	184,709
Depreciation/amortization	56,518	100,240	23,147	11,315	22,531	4,164	54,114	32,524	304,553
Other services and charges	21,417	17,039	3,927	2,408	4,671	21,999	2,202	5,136	78,799
Total operating expenses	<u>294,557</u>	<u>832,829</u>	<u>873,521</u>	<u>427,318</u>	<u>811,266</u>	<u>1,207,759</u>	<u>549,132</u>	<u>489,025</u>	<u>5,485,407</u>
Operating income (loss)	88,042	164,918	34,619	43,326	48,251	(146,831)	49,833	(162,712)	119,446
<b>NONOPERATING REVENUES (EXPENSES)</b>									
Property taxes	-	-	-	-	-	-	-	146,363	146,363
Investment earnings	-	-	2	2	3	71	2	-	80
Interest expense	-	(85,301)	-	(7,851)	-	-	(24,984)	-	(118,136)
Amortization of debt (discount) or premium	-	(1,215)	-	-	-	-	-	-	(1,215)
Rebates	-	28,087	-	-	-	-	-	-	28,087
Contribution to other government	-	-	(25,000)	(40,000)	(165,000)	-	(150,000)	-	(380,000)
Gain (Loss) on disposal of property and equipment	-	-	-	-	(208,799)	-	-	-	(208,799)
Total nonoperating revenues (expenses)	-	<u>(58,429)</u>	<u>(24,998)</u>	<u>(47,849)</u>	<u>(373,796)</u>	<u>71</u>	<u>(174,982)</u>	<u>146,363</u>	<u>(533,620)</u>
Income (loss) before transfers	88,042	106,489	9,621	(4,523)	(325,545)	(146,760)	(125,149)	(16,349)	(414,174)
Transfers in	-	-	-	115	-	85,000	229	-	85,344
Transfers out	-	-	-	-	(85,000)	-	-	-	(85,000)
<b>CHANGE IN NET POSITION</b>	88,042	106,489	9,621	(4,408)	(410,545)	(61,760)	(124,920)	(16,349)	(413,830)
<b>NET POSITION, BEGINNING</b>	1,976,263	1,693,680	148,048	119,676	643,662	153,817	428,581	779,910	5,943,637
<b>NET POSITION, ENDING</b>	<u>\$ 2,064,305</u>	<u>\$ 1,800,169</u>	<u>\$ 157,669</u>	<u>\$ 115,268</u>	<u>\$ 233,117</u>	<u>\$ 92,057</u>	<u>\$ 303,661</u>	<u>\$ 763,561</u>	<u>\$ 5,529,807</u>

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

Year Ended December 31, 2017

	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
	\$ 384,050	\$ 999,656	\$ 882,324	\$ 472,375	\$ 891,351	\$ 1,069,006	\$ 597,764	\$ 113,212	\$ 5,409,738
Receipts from customers and users	-	-	-	-	-	-	-	5,379	5,379
Receipts from interfund services provided	-	-	-	-	-	-	-	214	214
Receipts from cash contributions	-	-	-	-	-	-	-	220,225	220,225
Receipts from intergovernmental grants and fees	(102,053)	(102,090)	(286,026)	(27,365)	(277,206)	(326,443)	(48,139)	(134,927)	(1,304,249)
Payments to suppliers and providers	(109,135)	(491,002)	(538,803)	(370,527)	(472,504)	(835,294)	(419,167)	(263,503)	(3,499,935)
Payments to employees for salaries and benefits	(20,921)	(124,808)	(26,062)	(8,303)	(25,942)	(11,659)	(9,828)	(22,986)	(250,509)
Payments for interfund services used	151,941	281,756	31,433	66,180	115,699	(104,390)	120,630	(82,386)	580,863
Net cash provided by (used for) operating activities	-	-	(25,000)	(40,000)	(165,000)	-	(150,000)	-	(380,000)
Contribution to other government	-	-	-	-	(85,000)	-	-	-	(85,000)
Transfers to other funds	-	-	-	-	-	85,000	-	-	85,000
Transfers from other funds	-	-	-	-	-	-	-	146,363	146,363
Receipts from property taxes	-	-	-	-	-	-	-	146,363	146,363
Net cash provided by non-capital financing activities	-	-	(25,000)	(40,000)	(250,000)	85,000	(150,000)	146,363	(233,637)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>									
Acquisition and construction of capital assets	(11,600)	(11,600)	(701)	(4,148)	(1,628)	-	-	-	(29,677)
Rebates	-	28,087	-	-	-	-	-	-	28,087
Payment on advance from other funds	-	-	-	(11,947)	-	-	(30,692)	-	(42,639)
Principal paid on long-term debt	-	(110,000)	-	-	-	-	-	-	(110,000)
Interest paid	-	(86,195)	-	(7,851)	-	-	(24,984)	-	(119,030)
Net cash used for capital and related financing activities	(11,600)	(179,708)	(701)	(23,946)	(1,628)	-	(55,676)	-	(273,259)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
Interest on investments	-	-	2	2	3	71	2	-	80
Net cash provided by investing activities	-	-	2	2	3	71	2	-	80
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	140,341	102,048	5,734	2,236	(135,926)	(19,319)	(85,044)	63,977	74,047
<b>CASH AND CASH EQUIVALENTS, BEGINNING</b>	1,648,449	703,976	16,405	23,720	205,819	23,152	130,063	161,928	2,913,512
<b>CASH AND CASH EQUIVALENTS, ENDING</b>	\$ 1,788,790	\$ 806,024	\$ 22,139	\$ 25,956	\$ 69,893	\$ 3,833	\$ 45,019	\$ 225,905	\$ 2,987,559

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

Year Ended December 31, 2017

	Robert G. Carroll Heights Apartments	Hillview Terrace	Neshonoc Manor	Regent Manor	Maplewood CBRF	Ravenwood Nursing Home	Monarch Manor	Household Hazardous Materials	Total Nonmajor Enterprise Funds
Operating income (loss)	\$ 88,042	\$ 164,918	\$ 34,619	\$ 43,326	\$ 48,251	\$ (146,831)	\$ 49,833	\$ (162,712)	\$ 119,446
<b>Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities</b>									
Depreciation expense	56,518	100,240	23,147	11,315	22,531	4,164	54,114	32,524	304,553
(Increase) Decrease receivables	1,218	2,858	(25,681)	2,779	31,861	8,050	(2,197)	12,717	31,605
(Increase) Decrease inventories and prepayments	(1,386)	(1,647)	(408)	(109)	(199)	(150)	(51)	28	(3,922)
(Increase) Decrease pension related amounts	3,558	17,995	(6,292)	13,535	11,686	23,236	12,340	12,617	88,675
Increase (Decrease) accounts payable and other current liabilities	2,564	(1,944)	3,436	(477)	222	52	2,706	21,171	27,730
Increase (Decrease) due to other funds	-	-	-	(1,161)	(583)	-	-	-	(1,744)
Increase (Decrease) unearned revenue	-	51	-	-	-	-	-	-	51
Increase (Decrease) compensated absences	1,427	(715)	2,612	(3,028)	1,930	7,089	3,885	1,269	14,469
Total adjustments	63,899	116,838	(3,186)	22,854	67,448	42,441	70,797	80,326	461,417
<b>Net cash provided by (used for) operating activities</b>	<b>\$ 151,941</b>	<b>\$ 281,756</b>	<b>\$ 31,433</b>	<b>\$ 66,180</b>	<b>\$ 115,699</b>	<b>\$ (104,390)</b>	<b>\$ 120,630</b>	<b>\$ (82,386)</b>	<b>\$ 580,863</b>

**NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:**

During 2017, the Lakeview Nursing Home Facility fund transferred land with a value of \$344 to Regent Manor in the amount of \$115 and Monarch Manor in the amount of \$229. Also, Regent Manor transferred fully depreciated equipment with a cost of \$550 and Monarch Manor transferred fully depreciated equipment with a cost of \$799 to Lakeview Nursing Home Facility fund.

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

Unrestricted, January 1, 2017	\$ 1,648,449	\$ 703,976	\$ 15,713	\$ 19,125	\$ 205,592	\$ 22,728	\$ 126,954	\$ 161,928	\$ 2,904,465
Restricted, January 1, 2017	-	-	692	4,595	227	424	3,109	-	9,047
Total	1,648,449	703,976	16,405	23,720	205,819	23,152	130,063	161,928	2,913,512
Net increase (decrease) in cash and cash equivalents	140,341	102,048	5,734	2,236	(135,926)	(19,319)	(85,044)	63,977	74,047
Total	1,788,790	806,024	22,139	25,956	69,893	3,833	45,019	225,905	2,987,559
Unrestricted, December 31, 2017	1,788,790	806,024	21,582	22,409	69,693	3,381	40,914	225,905	2,978,698
Restricted, December 31, 2017	-	-	557	3,547	200	452	4,105	-	8,861
Total	1,788,790	806,024	22,139	25,956	69,893	3,833	45,019	225,905	2,987,559

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## ***INTERNAL SERVICE FUNDS***

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**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 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 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 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, 2017

	<u>County Highway</u>	<u>Workers Compensation Self Insurance</u>	<u>Health Self Insurance</u>	<u>Liability Self Insurance</u>	<u>Total Internal Service Funds</u>
<b>ASSETS</b>					
Current Assets					
Cash and cash equivalents	\$ 5,772,160	\$ 707,111	\$ 9,173,739	\$ 362,059	\$ 16,015,069
Restricted investments:					
Retention deposit in WMMIC	-	-	-	249,407	249,407
Receivables (net of allowance for uncollectibles)	4,620,139	7,913	131,699	47,653	4,807,404
Due from other funds	-	204,988	-	-	204,988
Inventories and prepayments	1,112,181	89,915	-	-	1,202,096
Total current assets	<u>11,504,480</u>	<u>1,009,927</u>	<u>9,305,438</u>	<u>659,119</u>	<u>22,478,964</u>
Noncurrent Assets					
Investment in WMMIC	-	-	-	685,036	685,036
Capital Assets:					
Land	436,160	-	-	-	436,160
Land improvements	1,229,626	-	-	-	1,229,626
Buildings	5,082,875	-	-	-	5,082,875
Machinery and equipment	16,823,561	-	-	-	16,823,561
Infrastructure	106,604,714	-	-	-	106,604,714
Intangibles	3,115,397	-	-	-	3,115,397
Construction in progress	2,749,997	-	-	-	2,749,997
Less accumulated depreciation	(64,475,784)	-	-	-	(64,475,784)
Total capital assets - net	<u>71,566,546</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>71,566,546</u>
Total noncurrent assets	<u>71,566,546</u>	<u>-</u>	<u>-</u>	<u>685,036</u>	<u>72,251,582</u>
Total Assets	<u>83,071,026</u>	<u>1,009,927</u>	<u>9,305,438</u>	<u>1,344,155</u>	<u>94,730,546</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Pension	1,293,894	-	-	-	1,293,894
<b>LIABILITIES</b>					
Current liabilities					
Accounts payable and other current liabilities	673,445	-	35,625	-	709,070
Claims payable	-	206,301	1,108,235	1,108,023	2,422,559
Transportation cost pool	246,660	-	-	-	246,660
Compensated absences	193,120	-	-	-	193,120
Total current liabilities	<u>1,113,225</u>	<u>206,301</u>	<u>1,143,860</u>	<u>1,108,023</u>	<u>3,571,409</u>
Noncurrent liabilities					
Post employment benefit obligations	-	-	1,794,629	-	1,794,629
Net pension obligation	176,608	-	-	-	176,608
Total noncurrent liabilities	<u>176,608</u>	<u>-</u>	<u>1,794,629</u>	<u>-</u>	<u>1,971,237</u>
Total Liabilities	<u>1,289,833</u>	<u>206,301</u>	<u>2,938,489</u>	<u>1,108,023</u>	<u>5,542,646</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Subsequent year property tax levy	3,300,000	-	-	-	3,300,000
Pension	528,901	-	-	-	528,901
Total Deferred Inflows of Resources	<u>3,828,901</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,828,901</u>
<b>NET POSITION</b>					
Net investment in capital assets	71,150,614	-	-	-	71,150,614
Unrestricted	8,095,572	803,626	6,366,949	236,132	15,502,279
Total Net Position	<u>\$ 79,246,186</u>	<u>\$ 803,626</u>	<u>\$ 6,366,949</u>	<u>\$ 236,132</u>	<u>\$ 86,652,893</u>

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

Year Ended December 31, 2017

	<b>County Highway</b>	<b>Workers Compensation Self Insurance</b>	<b>Health Self Insurance</b>	<b>Liability Self Insurance</b>	<b>Total Internal Service Funds</b>
<b>OPERATING REVENUES</b>					
Public charges for services	\$ 3,775,685	\$ -	\$ 2,592,425	\$ -	\$ 6,368,110
Interdepartmental revenues	-	400,619	14,846,263	213,713	15,460,595
Miscellaneous revenues	16,154	-	-	47,653	63,807
Total operating revenues	<u>3,791,839</u>	<u>400,619</u>	<u>17,438,688</u>	<u>261,366</u>	<u>21,892,512</u>
<b>OPERATING EXPENSES</b>					
Construction and maintenance	6,184,733	-	-	-	6,184,733
General and administrative services	836,793	156,673	1,765,940	214,803	2,974,209
Post employment benefit	-	-	269,173	-	269,173
Claims	-	243,946	14,444,734	545,442	15,234,122
Depreciation	3,620,498	-	-	-	3,620,498
Total operating expenses	<u>10,642,024</u>	<u>400,619</u>	<u>16,479,847</u>	<u>760,245</u>	<u>28,282,735</u>
Operating income (loss)	<u>(6,850,185)</u>	<u>-</u>	<u>958,841</u>	<u>(498,879)</u>	<u>(6,390,223)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Property taxes	3,435,431	-	-	-	3,435,431
Intergovernmental revenues	1,680,951	-	-	-	1,680,951
Investment earnings	-	-	47,618	4,818	52,436
Contribution to other government	(1,715,234)	-	-	-	(1,715,234)
Gain (Loss) on disposal of property and equipment	(1,092)	-	-	-	(1,092)
Total nonoperating revenues	<u>3,400,056</u>	<u>-</u>	<u>47,618</u>	<u>4,818</u>	<u>3,452,492</u>
Income (loss) before transfers and capital contributions	<u>(3,450,129)</u>	<u>-</u>	<u>1,006,459</u>	<u>(494,061)</u>	<u>(2,937,731)</u>
Transfers in	2,704,311	-	500,000	-	3,204,311
Transfers out	(38,657)	-	-	-	(38,657)
Capital contributions	2,288,401	-	-	-	2,288,401
<b>CHANGE IN NET POSITION</b>	<u>1,503,926</u>	<u>-</u>	<u>1,506,459</u>	<u>(494,061)</u>	<u>2,516,324</u>
<b>NET POSITION, BEGINNING</b>	<u>77,742,260</u>	<u>803,626</u>	<u>4,860,490</u>	<u>730,193</u>	<u>84,136,569</u>
<b>NET POSITION, ENDING</b>	<u>\$ 79,246,186</u>	<u>\$ 803,626</u>	<u>\$ 6,366,949</u>	<u>\$ 236,132</u>	<u>\$ 86,652,893</u>

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

Year Ended December 31, 2017

	Workers					Total Internal Service Funds
	County Highway	Compensation Self Insurance	Health Self Insurance	Liability Self Insurance	-	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Receipts from customers and users	\$ 3,584,444	\$ -	\$ 2,592,425	\$ -	\$ -	\$ 6,176,869
Receipts from interfund services provided	-	375,877	14,846,263	213,713	-	15,435,853
Other operating cash receipts	16,154	-	-	87,039	-	103,193
Payments to suppliers and providers	(2,098,107)	(382,477)	(16,323,825)	(383,480)	-	(19,187,889)
Payments to employees for salaries and benefits	(4,430,000)	-	-	-	-	(4,430,000)
Payments for interfund services used	(303,635)	-	-	-	-	(303,635)
Net cash provided by (used for) operating activities	<u>(3,231,144)</u>	<u>(6,600)</u>	<u>1,114,863</u>	<u>(82,728)</u>	<u>-</u>	<u>(2,205,609)</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>						
Contribution to other government	(1,715,234)	-	-	-	-	(1,715,234)
Transfer to other funds	(38,657)	-	-	-	-	(38,657)
Federal and state aid received	1,680,951	-	-	-	-	1,680,951
Receipts from property taxes	3,435,431	-	-	-	-	3,435,431
Net cash provided by non-capital financing activities	<u>3,362,491</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,362,491</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>						
Acquisition and construction of capital assets	(5,511,173)	-	-	-	-	(5,511,173)
Transfers from other funds	2,704,311	-	500,000	-	-	3,204,311
Proceeds from sales of capital assets	20,056	-	-	-	-	20,056
Proceeds from capital contributions	2,288,401	-	-	-	-	2,288,401
Net cash provided by (used for) capital and related financing activities	<u>(498,405)</u>	<u>-</u>	<u>500,000</u>	<u>-</u>	<u>-</u>	<u>1,595</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Interest on investments	-	-	47,618	4,818	-	52,436
Net cash provided by investing activities	<u>-</u>	<u>-</u>	<u>47,618</u>	<u>4,818</u>	<u>-</u>	<u>52,436</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(367,058)	(6,600)	1,662,481	(77,910)	-	1,210,913
<b>CASH AND CASH EQUIVALENTS, BEGINNING</b>	6,139,218	713,711	7,511,258	439,969	-	14,804,156
<b>CASH AND CASH EQUIVALENTS, ENDING</b>	<u>\$ 5,772,160</u>	<u>\$ 707,111</u>	<u>\$ 9,173,739</u>	<u>\$ 362,059</u>	<u>\$ -</u>	<u>\$ 16,015,069</u>

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

Year Ended December 31, 2017

	County Highway		Workers Compensation Self Insurance		Health Self Insurance		Liability Self Insurance		Total Internal Service Funds	
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES</b>										
Operating income (loss)	\$	(6,850,185)	\$	-	\$	958,841	\$	(498,879)	\$	(6,390,223)
<b>Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:</b>										
Depreciation expense		3,620,498		-		-		-		3,620,498
(Increase) Decrease receivables		(191,241)		(1,760)		123,850		39,386		(29,765)
(Increase) Decrease due from other funds		-		(22,982)		-		-		(22,982)
(Increase) Decrease inventories and prepayments		168,862		-		-		-		168,862
(Increase) Decrease other assets		28,308		-		-		-		28,308
(Increase) Decrease retention deposit		-		-		-		35,938		35,938
(Increase) Decrease pension related amounts		262,909		-		-		-		262,909
Increase (Decrease) accounts payable and other current liabilities		(457,327)		-		(45,534)		-		(502,861)
Increase (Decrease) claims payable		-		18,142		(191,467)		340,827		167,502
Increase (Decrease) due to other funds		(36,798)		-		-		-		(36,798)
Increase (Decrease) other liabilities		246,660		-		-		-		246,660
Increase (Decrease) compensated absences		(22,830)		-		-		-		(22,830)
Increase (Decrease) other post employment benefit obligation		-		-		269,173		-		269,173
Total adjustments		3,619,041		(6,600)		156,022		416,151		4,184,614
<b>NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES</b>	\$	(3,231,144)	\$	(6,600)	\$	1,114,863	\$	(82,728)	\$	(2,205,609)

**NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:**

County Highway acquired capital assets during 2017 through accounts payable. \$415,932 of capital asset purchases remained in the outstanding accounts payable balance at year-end.

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## ***AGENCY FUNDS***

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

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

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

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

**DECEMBER 31, 2017**

	<u>Circuit Court</u>	<u>Inmate and Representative Payee</u>	<u>Metro Enforcement Group</u>	<u>Total Agency Funds</u>
<b>ASSETS</b>				
Cash and investments	\$ 908,364	\$ 32,041	\$ 327,962	\$ 1,268,367
Receivables	-	-	7,179	7,179
<b>TOTAL ASSETS</b>	<u>\$ 908,364</u>	<u>\$ 32,041</u>	<u>\$ 335,141</u>	<u>\$ 1,275,546</u>
 <b>LIABILITIES</b>				
Accounts payable and other current liabilities	<u>\$ 908,364</u>	<u>\$ 32,041</u>	<u>\$ 335,141</u>	<u>\$ 1,275,546</u>
<b>TOTAL LIABILITIES</b>	<u>\$ 908,364</u>	<u>\$ 32,041</u>	<u>\$ 335,141</u>	<u>\$ 1,275,546</u>

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

**YEAR ENDED DECEMBER 31, 2017**

	<u>Balance January 1, 2017</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2017</u>
<b><u>CIRCUIT COURT</u></b>				
<b>ASSETS</b>				
Cash and investments	\$ 2,877,272	\$ 5,246,440	\$ 7,215,348	\$ 908,364
<b>Total Assets</b>	<u>\$ 2,877,272</u>	<u>\$ 5,246,440</u>	<u>\$ 7,215,348</u>	<u>\$ 908,364</u>
<b>LIABILITIES</b>				
Accounts payable and other current liabilities	\$ 2,877,272	\$ 5,246,440	\$ 7,215,348	\$ 908,364
<b>Total Liabilities</b>	<u>\$ 2,877,272</u>	<u>\$ 5,246,440</u>	<u>\$ 7,215,348</u>	<u>\$ 908,364</u>
<b><u>INMATE &amp; REPRESENTATIVE PAYEE</u></b>				
<b>ASSETS</b>				
Cash and investments	\$ 38,538	\$ 413,067	\$ 419,564	\$ 32,041
<b>Total Assets</b>	<u>\$ 38,538</u>	<u>\$ 413,067</u>	<u>\$ 419,564</u>	<u>\$ 32,041</u>
<b>LIABILITIES</b>				
Accounts payable and other current liabilities	\$ 38,538	\$ 413,067	\$ 419,564	\$ 32,041
<b>Total Liabilities</b>	<u>\$ 38,538</u>	<u>\$ 413,067</u>	<u>\$ 419,564</u>	<u>\$ 32,041</u>
<b><u>METRO ENFORCEMENT GROUP</u></b>				
<b>ASSETS</b>				
Cash and investments	\$ 145,636	\$ 348,317	\$ 165,991	\$ 327,962
Receivables	7,366	7,179	7,366	7,179
<b>Total Assets</b>	<u>\$ 153,002</u>	<u>\$ 355,496</u>	<u>\$ 173,357</u>	<u>\$ 335,141</u>
<b>LIABILITIES</b>				
Accounts payable and other current liabilities	\$ 153,002	355,496	173,357	\$ 335,141
<b>Total Liabilities</b>	<u>\$ 153,002</u>	<u>\$ 355,496</u>	<u>\$ 173,357</u>	<u>\$ 335,141</u>

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

**YEAR ENDED DECEMBER 31, 2017**

	<u>Balance January 1, 2017</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2017</u>
<b><u>TOTAL - ALL AGENCY FUNDS</u></b>				
<b>ASSETS</b>				
Cash and investments	\$ 3,061,446	\$ 6,007,824	\$ 7,800,903	\$ 1,268,367
Receivables	7,366	7,179	7,366	7,179
<b>Total Assets</b>	<u>\$ 3,068,812</u>	<u>\$ 6,015,003</u>	<u>\$ 7,808,269</u>	<u>\$ 1,275,546</u>
<b>LIABILITIES</b>				
Accounts payable and other current liabilities	<u>\$ 3,068,812</u>	<u>\$ 6,015,003</u>	<u>\$ 7,808,269</u>	<u>\$ 1,275,546</u>
<b>Total Liabilities</b>	<u>\$ 3,068,812</u>	<u>\$ 6,015,003</u>	<u>\$ 7,808,269</u>	<u>\$ 1,275,546</u>

# ***STATISTICAL SECTION***

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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.

	<b>Page</b>
<b>Financial Trends</b>	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>	
<b>Revenue Capacity</b>	165
<p>These schedules contain information to help the reader assess the County’s most significant local revenue source, property tax.</p>	
<b>Debt Capacity</b>	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>	
<b>Demographic and Economic Information</b>	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>	
<b>Operating Information</b>	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									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Governmental activities</b>										
Net investment in capital assets	\$ 81,329,920	\$ 82,938,109	\$ 81,880,676	\$ 81,746,390	\$ 85,608,357	\$ 84,758,287	\$ 87,083,222	\$ 83,871,162	\$ 82,884,779	\$ 84,270,778
Restricted	1,904,852	1,478,558	1,824,691	7,453,460	5,332,845	12,315,884	5,286,345	14,500,096	8,373,753	8,763,343
Unrestricted	42,104,654	39,938,743	40,709,301	42,563,764	40,900,277	29,975,895	32,214,430	39,575,461	48,937,809	44,645,507
Total governmental activities net position	\$ 125,339,426	\$ 124,355,410	\$ 124,414,668	\$ 131,763,614	\$ 131,841,479	\$ 127,050,066	\$ 124,583,997	\$ 137,946,719	\$ 140,196,341	\$ 137,679,628
<b>Business-type activities</b>										
Net investment in capital assets	\$ 2,910,902	\$ 5,179,150	\$ 6,029,685	\$ 8,804,778	\$ 8,722,347	\$ 8,655,609	\$ 10,175,758	\$ 12,211,780	\$ 10,600,932	\$ 11,935,162
Restricted	-	-	-	-	-	-	-	1,713,201	-	1,359,646
Unrestricted	16,836,231	15,122,231	14,692,370	13,568,236	15,570,477	15,286,663	11,984,666	11,705,372	13,701,497	11,832,919
Total business-type activities net position	\$ 19,747,133	\$ 20,301,381	\$ 20,722,055	\$ 22,373,014	\$ 24,292,824	\$ 23,942,272	\$ 22,160,424	\$ 25,630,353	\$ 24,302,429	\$ 25,127,727
<b>Primary government</b>										
Net investment in capital assets	\$ 84,240,822	\$ 88,117,259	\$ 87,910,361	\$ 90,551,168	\$ 94,330,704	\$ 93,413,896	\$ 97,258,980	\$ 96,082,942	\$ 93,485,711	\$ 96,205,940
Restricted	1,904,852	1,478,558	1,824,691	7,453,460	5,332,845	12,315,884	5,286,345	16,213,297	8,373,753	10,122,989
Unrestricted	58,940,885	55,060,974	55,401,671	56,132,000	56,470,754	45,262,558	44,199,096	51,280,833	62,639,506	56,478,426
Total primary government net position	\$ 145,086,559	\$ 144,656,791	\$ 145,136,723	\$ 154,136,628	\$ 156,134,303	\$ 150,992,338	\$ 146,744,421	\$ 163,577,072	\$ 164,498,770	\$ 162,807,355

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

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

**L.A. CROSSE COUNTY, WISCONSIN**  
**Changes in Net Position**  
**Last Ten Fiscal Years**  
**(accrual basis of accounting)**

	Fiscal Year										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
<b>Expenses</b>											
Governmental activities:											
General government	\$ 9,508,871	\$ 10,080,995	\$ 9,835,485	\$ 9,974,387	\$ 9,651,740	\$ 10,885,928	\$ 9,849,340	\$ 12,128,660	\$ 10,481,817	\$ 10,503,901	
Public safety	15,179,852	15,739,262	16,642,463	17,186,169	16,669,785	18,032,416	17,914,983	18,439,173	19,025,286	18,921,591	
Public works	9,192,194	9,805,916	9,557,992	9,723,839	10,449,803	10,816,398	9,886,390	11,043,214	12,502,920	12,354,525	
Health and human services	35,659,714	38,007,144	39,559,603	39,496,164	41,763,281	44,556,751	45,248,349	49,003,479	53,200,997	53,978,318	
Culture, recreation and education	2,818,309	3,002,079	2,996,240	3,047,468	2,928,389	3,305,864	3,078,594	3,177,994	3,293,508	3,456,445	
Conservation and development	2,973,395	3,664,645	1,976,752	2,465,608	2,804,398	2,392,412	3,211,218	3,600,824	3,281,411	4,952,696	
Interest on long-term debt	990,117	1,540,658	1,779,391	1,660,047	1,410,577	1,375,928	1,369,057	1,416,671	1,953,112	2,062,260	
Total governmental activities expenses	76,322,452	81,840,699	82,347,926	83,553,682	85,677,973	91,365,697	90,557,931	98,810,015	103,739,051	106,229,736	
Business-type activities:											
Hillview Health Care Center	13,179,941	13,982,261	14,483,899	15,438,076	15,642,746	16,346,777	16,423,463	16,803,148	16,971,628	16,081,900	
Lakeview Nursing Home	11,526,615	7,303,223	-	-	-	-	-	-	-	-	
Lakeview Nursing Home Facility	16,841,489	7,988,004	280,470	291,228	361,846	313,295	290,046	392,250	522,348	1,486,751	
Solid Waste	39,526,902	-	10,034,829	9,513,211	8,855,268	11,361,672	11,913,288	11,472,378	12,028,325	9,813,787	
Care Management Organization	2,421,360	2,885,332	2,706,496	2,495,284	3,414,201	3,740,337	4,661,775	4,250,541	4,460,669	6,195,483	
Non-major enterprise funds	83,496,307	32,158,820	27,505,694	27,737,799	28,274,061	31,762,081	33,288,572	32,918,317	33,982,970	33,577,921	
Total business-type activities expenses	159,818,759	113,999,519	109,853,620	111,291,481	113,952,034	123,127,778	123,846,503	131,728,332	137,722,021	139,807,657	
<b>Program Revenues</b>											
Governmental activities:											
Charges for services:											
General government	\$ 2,372,526	\$ 2,426,434	\$ 2,755,922	\$ 2,572,829	\$ 2,687,474	\$ 3,291,819	\$ 1,995,715	\$ 1,932,236	\$ 2,051,535	\$ 2,039,105	
Public safety	809,763	809,005	779,273	1,191,039	1,252,120	1,074,982	960,097	1,326,215	1,141,971	880,723	
Public works	4,327,620	3,581,374	3,428,881	4,739,044	3,548,058	3,791,226	3,478,998	3,571,144	3,742,283	3,791,839	
Health and human services	3,875,644	3,867,646	4,270,618	3,974,552	3,966,892	3,918,816	2,899,079	2,844,188	5,056,124	5,265,628	
Culture, recreation and education	981,254	533,659	380,857	554,089	442,700	540,203	565,323	648,918	700,685	705,194	
Conservation and development	459,384	472,592	453,703	471,519	577,834	478,667	750,254	934,738	572,793	489,416	
Operating grants and contributions	23,415,990	25,319,388	24,898,042	31,121,706	27,916,727	27,572,884	33,011,418	36,938,214	41,970,637	36,494,901	
Capital grants and contributions	435,810	120,312	105,669	-	27,916,727	599,026	526,350	92,473	912,385	2,288,401	
Total governmental activities program revenues	36,677,991	37,130,410	37,072,965	44,624,778	40,391,805	41,267,623	44,187,234	49,122,126	56,148,413	51,955,207	
Business-type activities:											
Charges for services:											
Hillview Health Care Center	14,346,737	14,602,447	14,742,687	14,443,750	14,753,016	14,471,625	15,256,809	14,686,798	13,495,010	13,076,605	
Lakeview Health Center	10,104,700	4,535,435	-	-	-	-	-	-	-	-	
Lakeview Nursing Home Facility	9,524,132	8,783,033	280,470	291,228	300,746	299,923	290,123	280,349	339,414	1,280,935	
Solid Waste	37,430,082	-	9,316,220	10,320,046	10,006,216	11,343,402	10,520,812	11,827,358	12,522,992	12,346,854	
Care Management Organization	2,338,125	2,830,201	2,800,787	2,543,992	3,496,305	3,847,596	3,990,813	4,233,128	4,383,355	5,604,853	
Non-major enterprise funds	250,703	188,230	-	1,215,249	1,451,128	1,216,899	1,281,998	1,738,358	1,659,439	1,787,887	
Operating grants and contributions	73,994,479	30,939,346	110,070	-	5,873	-	-	69,820	-	-	
Capital grants and contributions	110,672,470	68,069,756	27,250,234	28,820,138	30,007,411	31,179,445	31,340,555	32,765,991	32,470,030	34,097,134	
Total business-type activities program revenues	110,672,470	68,069,756	64,323,199	73,444,916	70,399,216	72,447,068	75,527,789	81,888,117	88,618,443	86,052,341	
<b>Net (Expense)/Revenue</b>											
Governmental activities	\$ (39,644,461)	\$ (44,710,289)	\$ (45,274,961)	\$ (38,928,904)	\$ (45,286,168)	\$ (50,098,074)	\$ (46,370,697)	\$ (49,687,889)	\$ (47,590,638)	\$ (54,274,529)	
Business-type activities	(9,501,828)	(1,219,474)	(2,554,460)	1,082,339	1,733,350	(582,636)	(1,948,017)	(152,326)	(1,512,940)	519,213	
Total primary government net expense	\$ (49,146,289)	\$ (45,929,763)	\$ (45,530,421)	\$ (37,846,565)	\$ (43,552,818)	\$ (50,680,710)	\$ (48,318,714)	\$ (49,840,215)	\$ (49,103,578)	\$ (53,755,316)	

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

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>General Revenues and other changes in Net Position</b>										
Governmental activities:										
Taxes										
Property taxes	\$ 24,618,243	\$ 26,182,339	\$ 28,439,025	\$ 29,304,986	\$ 29,306,432	\$ 29,724,209	\$ 30,830,842	\$ 31,445,155	\$ 32,560,874	\$ 33,500,501
Sales taxes	9,804,497	9,272,408	9,749,517	10,201,912	10,292,560	10,561,246	11,423,778	11,814,918	12,044,352	12,447,360
Other taxes	17,357	7,277	8,912	6,522	5,780	28,541	7,382	20,691	14,473	23,137
Unrestricted grants and contributions	5,097,816	5,347,871	5,278,079	5,218,824	4,202,354	4,220,936	4,237,750	4,256,166	4,259,677	4,227,260
Investment earnings and interest on delinquent taxes	2,376,938	2,381,590	1,750,332	1,423,356	1,463,930	871,715	1,290,588	2,358,456	723,893	1,348,982
Gain on disposal of capital assets	669,629	534,788	108,354	122,250	92,977	(99,986)	614,288	737,767	210,474	292,726
Transfers	(505)	43,726,273	45,334,219	46,277,850	45,364,033	45,306,661	48,404,628	50,648,853	49,840,260	51,757,816
Total governmental activities	42,583,975	43,726,273	45,334,219	46,277,850	45,364,033	45,306,661	48,404,628	50,648,853	49,840,260	51,757,816
Business-type activities:										
Property taxes	2,279,648	2,030,679	507,007	181,593	182,913	115,000	115,577	131,700	116,100	146,363
Interest income	1,205,726	277,831	277,481	215,054	96,524	17,098	50,592	34,911	94,855	75,225
Gains (loss) on disposals of capital assets	(313)	-	-	294,223	-	-	-	31,138	578	2,347
Transfers to other governmental entity	(4,045,573)	-	-	-	-	-	-	-	-	-
Transfers	505	(534,788)	(108,354)	(122,250)	(92,977)	99,986	-	(15,700)	(26,517)	82,150
Total business-type activities	(560,007)	1,773,722	676,134	568,620	186,460	232,084	166,169	182,049	185,016	306,085
Total primary government	\$ 42,023,968	\$ 45,499,995	\$ 46,010,353	\$ 46,846,470	\$ 45,550,493	\$ 45,538,745	\$ 48,570,797	\$ 50,830,902	\$ 50,025,276	\$ 52,063,901
<b>Change in Net Position</b>										
Governmental activities	\$ 2,939,514	\$ (984,016)	\$ 59,258	\$ 7,348,946	\$ 77,865	\$ (4,791,413)	\$ 2,033,931	\$ 960,964	\$ 2,249,622	\$ (2,516,713)
Business-type activities	(10,061,835)	554,248	420,674	1,650,959	1,919,810	(350,552)	(1,781,848)	29,723	(1,327,924)	825,298
Total primary government	\$ (7,122,321)	\$ (429,768)	\$ 479,932	\$ 8,999,905	\$ 1,997,675	\$ (5,141,965)	\$ 252,083	\$ 990,687	\$ 921,698	\$ (1,691,415)

On October 1, 2008 the Care Management Organization (CMO), a business-type activity, discontinued operations as part of the County and began operations as a separate Long-Term Care District called Western Wisconsin Cares.  
In 2009 Lakeview Health Center ceased being a fund of La Crosse County; the facility was leased out to Mississippi Valley Health Services.

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

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Fund	\$ 8,421,036	\$ 7,893,865	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserved	17,888,306	17,975,983	-	-	-	-	-	-	-	-
Unreserved	-	-	4,249,241	4,996,385	4,910,575	5,784,142	5,813,469	5,376,552	4,092,826	4,173,944
Nonspendable	-	-	2,465,632	3,018,186	3,355,024	4,134,711	1,209,450	712,343	587,052	882,076
Restricted	-	-	2,562,774	1,793,893	1,479,522	1,218,341	1,226,997	1,931,287	1,953,888	974,507
Committed	-	-	2,654,234	2,424,319	2,820,609	2,190,407	1,776,546	4,151,308	6,162,676	5,006,726
Assigned	-	-	13,870,905	14,120,359	14,722,638	13,569,192	18,010,105	19,079,125	19,535,110	19,909,765
Unassigned	-	-	25,802,786	26,353,142	27,288,368	26,896,793	28,036,567	31,250,615	32,331,552	30,947,018
Total general fund	\$ 26,309,342	\$ 25,869,848	\$ 25,802,786	\$ 26,353,142	\$ 27,288,368	\$ 26,896,793	\$ 28,036,567	\$ 31,250,615	\$ 32,331,552	\$ 30,947,018
All other Governmental Funds										
Reserved	\$ 3,692,910	\$ 6,356,770	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:										
Special revenue and capital projects fund	13,705,083	10,760,406	-	-	-	-	-	-	-	-
Nonspendable	-	-	6,281	10,297	13,430	11,473	11,922	68,138	125,512	144,424
Restricted	-	-	13,299,141	5,574,947	3,039,343	3,636,198	3,763,354	8,182,952	18,561,709	4,296,798
Committed	-	-	1,263,432	574,910	574,910	574,910	574,910	-	-	1,870,452
Assigned	-	-	8,087,847	9,274,083	8,842,917	7,326,174	6,474,822	4,818,074	4,711,576	1,290,227
Unassigned (deficit)	-	-	-	-	-	-	-	-	-	(40,642)
Total all other governmental funds	\$ 17,397,993	\$ 17,117,176	\$ 22,656,701	\$ 15,434,237	\$ 12,470,600	\$ 11,548,755	\$ 10,825,008	\$ 13,069,164	\$ 23,398,797	\$ 7,561,259

Note: 2008 and 2009 have not been converted to GASB 54 terminology.

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

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Revenues</b>										
Taxes	\$ 32,197,864	\$ 32,569,310	\$ 36,456,786	\$ 37,858,335	\$ 38,244,356	\$ 38,425,535	\$ 40,330,130	\$ 41,295,362	\$ 42,319,874	\$ 43,220,862
Intergovernmental revenues	27,580,006	28,789,122	28,917,509	34,576,650	29,986,312	30,195,013	35,142,848	40,153,070	39,951,912	39,041,210
Interdepartmental revenues	783,258	538,098	544,181	542,618	525,956	536,443	1,160	2,289	-	-
Licenses and permits	928,506	990,102	1,012,137	1,051,839	1,043,874	1,821,883	1,309,134	912,751	950,092	1,003,669
Fines, forfeits and penalties	445,830	449,981	451,376	418,465	425,593	387,206	395,808	374,901	357,711	368,448
Public charges for services	5,459,218	5,770,802	6,252,009	6,143,915	6,089,808	5,783,557	4,857,588	5,343,875	4,707,407	4,642,138
Intergovernmental charges for services	1,245,596	994,475	1,088,445	1,210,939	1,325,834	1,336,882	1,486,690	1,595,980	3,537,505	3,653,109
Miscellaneous revenues	2,459,045	2,480,392	1,476,894	1,504,079	2,001,333	954,559	1,626,198	1,106,808	1,985,470	2,378,176
<b>Total revenues</b>	<b>71,099,323</b>	<b>72,582,282</b>	<b>76,199,337</b>	<b>83,306,840</b>	<b>79,643,066</b>	<b>79,441,078</b>	<b>85,149,556</b>	<b>90,785,036</b>	<b>93,809,971</b>	<b>94,307,612</b>
<b>Expenditures</b>										
General government	10,161,273	10,458,897	10,769,516	10,909,942	10,941,712	11,133,385	11,235,079	12,349,685	10,780,323	11,007,894
Public safety	14,281,796	14,876,428	15,611,075	15,781,813	15,302,543	15,811,438	16,332,344	16,536,275	16,637,560	17,249,297
Public works	110,243	102,410	45,682	35,928	29,350	6,171	41,436	45,895	36,901	59,314
Health and human services	35,963,872	37,760,401	39,723,601	39,234,822	41,491,650	42,744,172	44,969,985	48,921,985	51,472,233	51,990,061
Culture, recreation and education	2,791,918	2,937,251	2,985,164	2,969,604	2,918,195	3,066,179	3,033,119	3,068,702	3,084,688	3,273,745
Conservation and development	2,827,926	3,793,243	2,437,518	6,931,787	2,698,132	2,235,775	3,714,552	5,181,666	4,028,249	5,023,122
Miscellaneous	65,086	121,297	100,283	86,465	79,822	100,714	113,370	74,720	130,075	76,661
Debt service:										
Principal	2,114,387	3,086,502	2,181,826	11,009,495	6,892,209	3,734,616	4,205,079	3,656,729	9,273,161	18,085,915
Interest and other charges	1,074,159	1,215,781	1,584,412	1,937,052	1,466,968	1,365,851	1,388,314	1,336,923	1,857,974	2,278,202
Debt issue costs	42,382	201,446	76,216	26,760	28,589	36,300	35,131	75,599	328,332	32,712
Capital outlay	4,958,491	18,695,696	9,956,167	1,236,266	837,727	1,021,664	1,434,599	8,903,826	15,913,401	2,530,577
<b>Total expenditures</b>	<b>74,391,533</b>	<b>93,249,352</b>	<b>85,471,460</b>	<b>90,159,934</b>	<b>82,686,897</b>	<b>81,256,265</b>	<b>86,503,008</b>	<b>100,132,005</b>	<b>113,542,897</b>	<b>111,607,500</b>
Excess (deficiency) of revenues over expenditures	(3,292,210)	(20,667,070)	(9,272,123)	(6,853,094)	(3,043,831)	(1,815,187)	(1,353,452)	(9,346,969)	(19,732,926)	(17,299,888)
<b>Other financing sources (uses)</b>										
Long-term debt issued	4,260,898	19,500,000	8,115,000	1,640,000	2,150,000	5,245,000	3,835,000	13,665,000	13,460,000	2,725,000
Refunding note issued	6,984,112	-	-	-	-	-	-	-	-	-
Payment on refunded note	(6,910,276)	-	-	-	-	-	-	-	-	-
Bond premium	-	612,706	80,415	-	71,560	64,373	90,720	1,103,096	1,386,618	265,731
Capital lease	41,607	-	-	-	-	-	-	-	-	-
Sale of capital assets	731,249	24,369	112,912	58,824	57,937	33,144	660,404	2,009,878	367,012	291,312
Refunding bonds issued	-	-	8,050,000	-	-	-	-	-	17,965,000	-
Transfers in	380,116	843,799	954,512	1,100,363	1,989,379	1,127,834	736,966	674,596	821,923	886,067
Transfers out	(1,557,268)	(1,034,115)	(2,568,253)	(2,618,201)	(3,253,456)	(5,968,584)	(3,553,611)	(2,647,397)	(3,059,035)	(4,090,294)
<b>Total other financing sources (uses)</b>	<b>3,930,438</b>	<b>19,946,759</b>	<b>14,744,586</b>	<b>180,986</b>	<b>1,015,420</b>	<b>501,767</b>	<b>1,769,479</b>	<b>14,805,173</b>	<b>30,941,518</b>	<b>77,816</b>
<b>Net change in fund balances</b>	<b>\$ 638,228</b>	<b>\$ (720,311)</b>	<b>\$ 5,472,463</b>	<b>\$ (6,672,108)</b>	<b>\$ (2,028,411)</b>	<b>\$ (1,313,420)</b>	<b>\$ 416,027</b>	<b>\$ 5,458,204</b>	<b>\$ 11,208,592</b>	<b>\$ (17,222,072)</b>
*Debt service as a percentage of noncapital expenditures	4.58%	5.77%	5.00%	14.62%	10.25%	6.34%	6.55%	5.01%	11.39%	18.74%

\*Note: in this calculation, debt service expenditures include principal and interest and other charges. The percentages for fiscal years 2008-2015 have been recalculated to reflect this change.

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

Fiscal Year	Real Estate (a)					Less: Tax Incremental Districts (TID)	Personal Property	Total (b)	General County Tax Rate (c)
	Residential	Commercial	Manufacturing	Other					
2008	\$ 5,107,716,100	\$ 1,935,560,200	\$ 162,690,500	\$ 291,524,600	\$ 282,031,900	\$ 204,568,200	\$ 7,574,955,100	\$ 3.60	
2009	5,227,708,400	2,005,229,400	161,900,300	293,347,600	290,085,300	227,334,400	7,750,936,600	3.73	
2010	5,201,512,100	1,979,243,300	163,068,500	297,200,100	294,431,900	253,641,400	7,681,814,500	3.74	
2011	5,194,328,600	1,943,871,400	163,767,400	281,277,000	295,812,700	249,041,400	7,630,015,700	3.84	
2012	5,234,270,000	2,006,764,000	163,133,200	263,097,200	310,165,300	266,666,900	7,710,762,800	3.87	
2013	5,268,403,600	2,072,499,200	167,168,100	269,370,800	286,299,000	253,974,400	7,809,766,300	3.96	
2014	5,537,725,600	2,128,172,900	161,611,000	280,488,200	320,640,100	314,406,800	8,114,231,000	3.89	
2015	5,708,194,000	2,205,567,400	182,614,300	286,133,300	335,414,400	309,656,100	8,408,267,300	3.88	
2016	5,914,509,600	2,303,455,200	191,733,400	295,070,000	339,473,200	387,907,600	8,656,333,800	3.89	
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	

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									
		2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>La Crosse County:</b>											
Operating Levy	100.00%	\$ 3.15	\$ 3.08	\$ 3.10	\$ 3.13	\$ 3.14	\$ 3.19	\$ 3.11	\$ 3.05	\$ 3.01	\$ 2.90
Library & WRLS	100.00%	0.22	0.22	0.22	0.22	0.22	0.22	0.21	0.21	0.22	0.22
Debt Service	100.00%	0.36	0.44	0.52	0.52	0.52	0.55	0.57	0.62	0.66	0.63
<b>Total Direct County Tax Rate</b>		<b>3.73</b>	<b>3.74</b>	<b>3.84</b>	<b>3.87</b>	<b>3.88</b>	<b>3.96</b>	<b>3.89</b>	<b>3.88</b>	<b>3.89</b>	<b>3.75</b>
<b>City:</b>											
La Crosse	100.00%	26.92	27.85	28.57	29.88	28.38	28.36	29.59	27.82	27.29	26.66
Onalaska	100.00%	19.35	19.78	19.95	21.28	20.55	20.86	21.44	20.94	20.77	20.14
<b>Villages:</b>											
Bangor	100.00%	20.00	20.27	21.32	22.30	21.67	21.68	22.00	20.74	20.34	20.17
Holmen	100.00%	19.95	19.89	20.60	21.96	19.63	19.96	21.23	19.85	19.44	20.05
Rockland	100.00%	18.83	18.86	19.64	20.63	19.47	20.10	20.20	19.01	18.62	18.12
West Salem	100.00%	17.90	18.47	18.59	19.55	18.19	18.27	19.36	18.30	17.92	17.12
<b>Towns:</b>											
Bangor	100.00%	17.53	17.67	18.13	19.22	20.06	18.94	19.17	18.17	17.74	17.03
Barre	100.00%	15.41	15.81	16.15	17.05	17.14	15.73	16.62	15.63	15.40	14.83
Burns	100.00%	17.81	17.81	18.21	19.40	19.93	18.83	18.86	17.77	17.38	16.85
Campbell	100.00%	19.56	19.92	20.62	21.79	21.96	20.02	21.14	19.67	19.24	18.83
Farmington	100.00%	16.15	16.46	17.13	17.74	18.62	17.04	18.17	17.14	17.19	19.96
Greenfield	100.00%	16.63	17.12	18.28	19.20	19.82	18.10	19.42	18.50	18.27	17.64
Hamilton	100.00%	16.42	16.77	17.22	18.16	18.21	16.82	17.67	16.63	16.56	15.77
Holland	100.00%	17.75	17.84	18.41	19.49	18.96	17.38	18.07	16.87	16.72	16.42
Medary	100.00%	16.06	16.40	17.05	18.16	18.31	16.67	17.70	16.56	16.53	15.92
Onalaska	100.00%	17.42	17.49	18.00	19.07	18.74	17.23	17.86	16.81	16.50	16.56
Shelby	100.00%	19.77	20.24	20.86	22.16	22.17	20.39	21.26	19.77	19.43	18.97
Washington	100.00%	17.97	18.09	18.78	19.72	19.92	18.60	19.96	18.38	17.71	17.03
<b>School Districts:</b>											
Holmen	100.00%	10.46	10.97	11.84	11.23	11.40	11.61	11.35	11.23	11.20	20.56
Onalaska	100.00%	7.60	7.92	8.86	9.31	9.60	9.69	10.32	10.55	9.89	9.65
West Salem	100.00%	8.73	8.98	9.70	9.67	9.76	10.20	10.21	10.21	9.42	8.93
La Crosse	98.65%	10.66	11.32	12.26	12.18	12.13	12.89	12.42	12.37	11.91	11.53
Bangor	95.30%	9.64	10.08	10.99	11.36	11.99	11.62	11.59	11.47	10.85	10.41
Melrose-Mindoro	45.78%	8.65	9.26	9.61	10.46	10.46	10.79	10.79	10.79	13.74	12.94
Cashton	6.06%	8.78	9.62	10.59	10.49	10.77	12.25	10.94	10.12	9.56	9.22
Westby Area	3.93%	9.22	10.14	10.58	10.49	10.47	10.86	10.67	10.45	10.21	9.90
<b>Technical College:</b>											
Western Technical College	47.41%	1.93	1.99	2.05	2.09	2.13	2.50	1.61	1.58	1.59	1.55

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	2017			2008		
	Equalized Value	Rank	Percentage of Total Equalized Value	Equalized Value	Rank	Percentage of Total Equalized Value
Gundersen Lutheran Medical Center/ Gundersen Clinic	\$ 216,073,940	1	2.24%	\$ 159,849,498	1	2.05%
Kwik Trip Stores, Inc.	102,319,660	2	1.06%	52,996,246	3	0.68%
Crown American - Valley View Mall	78,385,600	3	0.81%	62,156,553	2	0.80%
Optum Health	60,783,540	4	0.63%	-	N/A	0.00%
Three Sixty Real Estate	53,520,600	5	0.56%	-	N/A	0.00%
Mayo Clinic Health System (Franciscan Skemp Healthcare)	50,706,370	6	0.53%	37,021,080	5	0.48%
The Trane Company (Ingersoll-Rand)	46,508,480	7	0.48%	41,540,204	4	0.53%
Walmart/Sam's Club	31,264,300	8	0.32%	34,239,759	6	0.44%
JF Brennan Co Inc.	31,241,400	9	0.32%	-	N/A	0.00%
Menards	25,653,660	10	0.27%	30,075,257	7	0.39%
Ace Hardware	-	N/A	0.00%	18,982,533	9	0.24%
Commercial Development Co	-	N/A	0.00%	16,773,500	10	0.22%
Riverside Center LLC	-	N/A	0.00%	24,550,394	8	0.32%
Total	\$ 696,457,550		7.22%	\$ 478,185,024		6.15%
Total County Equalized Value	\$ 9,635,009,700			\$ 7,779,523,300		

Source: La Crosse County Treasurer's Office

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

Settlement Year	Collected within the Fiscal Year of the Levy			Total Collections to Date		
	Total Tax Roll	Amount	Percentage of Levy	Amount	Percentage of Levy	Amount
2008	\$ 170,095,843	\$ 168,619,678	99.13%	\$ 170,092,953	100.00%	\$ 170,092,953
2009	177,427,256	175,574,421	98.96%	177,416,874	99.99%	177,416,874
2010	185,838,113	183,943,972	98.98%	185,804,202	99.98%	185,804,202
2011	194,889,948	192,624,575	98.84%	194,803,963	99.96%	194,803,963
2012	194,697,016	193,072,387	99.17%	194,585,808	99.94%	194,585,808
2013	198,295,893	196,698,428	99.19%	198,175,988	99.94%	198,175,988
2014	208,260,067	206,909,298	99.35%	208,031,117	99.89%	208,031,117
2015	208,496,752	207,480,172	99.51%	208,173,732	99.85%	208,173,732
2016	211,710,969	210,623,205	99.49%	211,148,620	99.73%	211,148,620
2017	215,821,646	214,665,905	99.46%	214,665,905	99.46%	214,665,905

Source: La Crosse County Treasurer's Tax Settlement Reports

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

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

Fiscal Year	Governmental Activities					Business-type Activities					
	General Obligation and Refunding Bonds	Wisconsin State Trust Fund Loan	Gap Financing-Business Fund Loan	Federal S/B Loan	Capital Leases	General Obligation and Refunding Bonds	Revenue Loans	Bond Anticipation Notes	Total Primary Government	Percentage of Personal Income	Per Capita
2008	\$ 13,989,112	\$ 8,476,969	\$ 50,000	\$ -	\$ 51,936	\$ 25,940,888	\$ -	\$ -	\$ 48,508,905	1.19%	\$ 430.20
2009	31,345,973	8,194,788	-	-	6,324	24,664,597	-	-	64,211,682	1.59%	566.65
2010	39,304,493	14,246,241	-	-	3,383	25,754,934	-	-	79,309,051	1.84%	691.82
2011	37,819,044	6,304,350	-	-	534	24,239,689	-	-	68,363,617	1.57%	594.89
2012	33,321,130	6,070,221	-	-	-	22,528,024	-	-	61,919,375	1.31%	535.74
2013	35,064,218	5,824,778	-	-	-	20,925,248	-	-	61,814,244	1.27%	533.21
2014	34,956,666	5,568,290	-	-	-	19,251,890	-	-	59,776,846	1.20%	512.05
2015	46,280,333	5,300,261	-	-	-	10,236,677	5,475,000	17,255,000	84,547,271	1.61%	722.29
2016	74,910,253	-	-	-	-	1,777,242	13,295,000	17,255,000	107,237,495	1.99%	908.50
2017	59,526,458	-	-	-	-	19,122,979	12,068,060	-	90,717,497	1.68%	764.42

Note: (a) 2017 percentages calculated using 2016 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 Valuation	Population	
2008	\$ 48,456,969	\$ 1,942,928	\$ 46,514,041	\$ 7,779,523,300	0.60%	112,758	\$ 412.51
2009	64,205,358	1,630,742	62,574,616	7,978,271,000	0.78%	113,318	552.20
2010	79,305,668	10,208,101	69,097,567	7,935,455,900	0.87%	114,638	602.75
2011	68,363,083	2,212,925	66,150,158	7,879,057,100	0.84%	114,919	575.62
2012	61,919,375	415,946	61,503,429	7,977,429,700	0.77%	115,577	532.14
2013	61,814,244	675,656	61,138,588	8,063,740,700	0.76%	115,928	527.38
2014	59,776,846	-	59,776,846	8,428,637,800	0.71%	116,740	512.05
2015	61,817,271	833,758 *	60,983,513	8,717,923,400	0.70%	117,054	520.99
2016	76,687,495	14,203,769 *	62,483,726	9,044,241,400	0.69%	118,038	529.35
2017	78,649,437	306,015 *	78,343,422	9,635,009,700	0.81%	118,675	660.15

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, 2017**

<b>Governmental Unit</b>	<b>Outstanding Debt</b>	<b>% of Debt Within County (a)</b>	<b>Amount of Debt Within County</b>
<b>DIRECT DEBT</b>			
La Crosse County	\$ 59,526,458	100.00%	\$ 59,526,458
			<b>\$ 59,526,458</b>
<b>TOTAL DIRECT DEBT</b>			
<b>OVERLAPPING DEBT</b>			
<b>Cities</b>			
La Crosse	77,259,962	100.00%	77,259,962
Onalaska	41,952,473	100.00%	41,952,473
<b>Total All Cities</b>			<b>119,212,435</b>
<b>Villages</b>			
Bangor	670,000	100.00%	670,000
Holmen	17,178,434	100.00%	17,178,434
Rockland	656,701	100.00%	656,701
West Salem	182,069	100.00%	182,069
<b>Total All Villages</b>			<b>18,687,204</b>
<b>Towns</b>			
Bangor	14,818	100.00%	14,818
Barre	13,577	100.00%	13,577
Burns	-	100.00%	-
Campbell	578,035	100.00%	578,035
Farmington	364,563	100.00%	364,563
Greenfield	611,231	100.00%	611,231
Hamilton	-	100.00%	-
Holland	55,831	100.00%	55,831
Medary	-	100.00%	-
Onalaska	772,048	100.00%	772,048
Shelby	536,785	100.00%	536,785
Washington	-	100.00%	-
<b>Total All Towns</b>			<b>2,946,888</b>
<b>School Districts</b>			
Holmen	15,402,000	100.00%	15,402,000
Onalaska	22,485,000	100.00%	22,485,000
West Salem	23,535,000	100.00%	23,535,000
La Crosse	27,997,603	98.65%	27,619,635
Bangor	3,993,249	95.30%	3,805,566
Melrose-Mindoro	17,105,000	45.78%	7,830,669
Cashton	11,155,000	6.06%	675,993
Westby Area	13,605,000	3.93%	534,677
<b>Total All School Districts</b>			<b>101,888,540</b>

**LA CROSSE COUNTY, WISCONSIN**  
**Ratios of Net General Bonded Debt to Equalized Valuation and Debt Per Capita (Continued)**  
**As of December 31, 2017**

<b>Governmental Unit</b>	<b>Outstanding Debt</b>	<b>% of Debt Within County (a)</b>	<b>Amount of Debt Within County</b>
<b>Sanitary Districts</b>			
Shelby #2	\$ 800,000	100.00%	\$ 800,000
Mindoro #1	667,558	100.00%	667,558
St. Joseph # 1	696,799	100.00%	696,799
			<u>\$ 2,164,357</u>
<b>Technical College Districts</b>			
Western Technical College	126,445,000	47.41%	\$ 59,947,575
<b>Total Technical College Districts</b>			<u>\$ 59,947,575</u>
<b>TOTAL OVERLAPPING DEBT</b>			<u>\$ 304,846,999</u>
<b>TOTAL DIRECT AND OVERLAPPING DEBT</b>			<u>\$ 364,373,457</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, 2017

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Debt limit	\$ 388,976,165	\$ 398,913,550	\$ 396,772,795	\$ 393,952,855	\$ 398,871,485	\$ 403,187,035	\$ 421,431,890	\$ 435,896,170	\$ 452,212,070	\$ 481,750,485
Total net debt applicable to limit	46,514,041	62,009,046	68,508,139	65,095,670	60,659,912	60,284,682	59,027,183	59,001,572	59,171,162	73,954,858
Legal debt margin	\$ 342,462,124	\$ 336,904,504	\$ 328,264,656	\$ 328,857,185	\$ 338,211,573	\$ 342,902,353	\$ 362,404,707	\$ 376,894,598	\$ 393,040,908	\$ 407,795,627
Total net debt applicable to the limit as a percentage of debt limit	12.0%	15.5%	17.3%	16.5%	15.2%	15.0%	14.0%	13.5%	13.1%	15.4%

**Legal Debt Margin Calculation for Fiscal Year 2017**

Equalized value	\$ 9,635,009,700
Debt Limit ( 5% of equalized value)	\$ 481,750,485
Debt applicable to limit:	
Outstanding general obligation debt	74,680,000
Less: Amount available in debt service fund	(725,142)
Total net debt applicable to limit	73,954,858
Legal debt margin	\$ 407,795,627

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, 2017**

<b>Fiscal Year</b>	<b>Revenue Loans</b>			<b>Debt Service</b>		
	<b>Direct Operating Revenues</b>	<b>Direct Operating Expenses (1)</b>	<b>Net Available Revenue</b>	<b>Principal</b>	<b>Interest</b>	<b>Coverage</b>
2015	\$ 11,827,358	\$ 9,495,694	\$ 2,331,664	\$ -	\$ -	-
2016	12,522,992	10,366,986	2,156,006	-	-	-
2017	12,346,854	8,798,828	3,548,026	1,226,940	456,382	2.11

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

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

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

<b>Year</b>	<b>(a) Population</b>	<b>(b) Personal Income</b> (thousands of dollars)	<b>(c) Per Capita Personal Income</b>	<b>(d) Public School Enrollment</b>	<b>(e) Private School Enrollment</b>	<b>(f) Unemployment Rate</b>
2008	112,758	\$ 4,078,902	\$ 36,173	15,977	2,368	4.2%
2009	113,318	4,042,179	35,451	16,022	2,345	6.8%
2010	114,638	4,309,635	37,517	16,098	2,339	6.8%
2011	114,919	4,368,103	37,796	16,069	2,255	6.1%
2012	115,577	4,718,323	40,514	15,966	2,331	5.5%
2013	115,928	4,864,742	41,681	16,152	2,238	5.3%
2014	116,740	4,993,499	42,314	16,234	2,201	4.4%
2015	117,054	5,267,128	44,557	16,280	2,201	3.9%
2016	118,038	5,401,792	45,731	16,206	2,129	3.8%
2017	118,675	(g)	(g)	16,167	2,190	3.0%

(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**

	2017			2008		
	Product/Business	Approximate Employment	% of Total County Employment	Approximate Employment	% of Total County Employment	Rank
Gundersen Lutheran Medical Center / Gundersen Clinic	Medical clinics/hospital	7,016	10.60%	6,000 +	9.59%	1
Mayo Clinic Health System (Franciscan Skemp Healthcare)	Medical clinics/hospital	2,688	4.06%	3,600 +	5.75%	2
Kwik Trip Stores, Inc. (Corporate Office)	Convenience stores	2,390	3.61%	1,700	2.72%	4
The Trane Company (Ingersoll-Rand) (Corporate Office)	Air conditioning/heating equipment	1,650	2.49%	2,275	3.64%	3
University of Wisconsin - La Crosse	Education	1,470	2.22%	1,200	1.92%	6
La Crosse County	County government	1,371 *	2.07%	1,364 *	2.18%	5
La Crosse School District	Education	1,149	1.74%	1,038	1.66%	8
Century Link (CenturyTel)	Telephone utility	800	1.21%	825	1.32%	9
Festival Foods (La Crosse and Onalaska)	Retail grocery	744 *~	1.12%	-	-	N/A
La Crosse Area Family of YMCA	Fitness center	687	1.04%	-	-	N/A
Western Technical College	Education	-	-	1,055 *	1.69%	7
Dairyland Power Co-op	Electric utility	-	-	614 +	0.98%	10
<b>Total</b>		<u>19,965</u>	<u>30.16%</u>	<u>19,671</u>	<u>31.45%</u>	

Source: Springsted

- \* Includes seasonal and part-time individuals
- ~ Formerly Skogens IGA Foodliner, Inc.
- + Total employees for the entire organization

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

<b><u>Function/Program</u></b>	<b>Full-time Equivalent Employees as of December 31</b>									
	<b><u>2008</u></b>	<b><u>2009</u></b>	<b><u>2010</u></b>	<b><u>2011</u></b>	<b><u>2012</u></b>	<b><u>2013</u></b>	<b><u>2014</u></b>	<b><u>2015</u></b>	<b><u>2016</u></b>	<b><u>2017</u></b>
General government	137	136	137	134	142	138	134	142	150	166
Public safety	155	157	162	156	156	155	158	158	157	154
Public works	66	68	70	68	70	68	71	73	71	68
Nursing Homes	411	432	416	416	413	395	383	357	329	309
Health and human services	289	290	294	281	283	296	308	316	319	321
Conservation and development	22	21	21	21	20	21	21	20	20	20
Culture, recreation and education	38	40	39	40	39	38	38	35	34	34
<b>Total</b>	<b>1,118</b>	<b>1,144</b>	<b>1,139</b>	<b>1,116</b>	<b>1,123</b>	<b>1,111</b>	<b>1,113</b>	<b>1,101</b>	<b>1,080</b>	<b>1,072</b>

Source: County of La Crosse Employee Count Report

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

<b>Function/Program</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
Clerk of Courts:										
Criminal Felonies	805	751	694	701	828	852	821	876	972	1,177
Criminal Misdemeanors	1,768	2,020	2,173	1,843	2,145	2,007	1,631	1,699	1,710	1,619
Criminal Traffic	892	927	657	372	412	469	429	447	403	364
Small Claims	3,358	3,503	2,824	2,769	2,670	2,433	2,546	2,220	2,374	2,409
Traffic Citations	3,649	4,111	5,642	5,079	5,577	5,271	5,744	5,428	5,643	5,283
Register of Deeds:										
Documents recorded	22,594	27,275	24,657	21,369	25,243	21,204	16,098	18,343	19,246	17,181
Medical Examiner:										
Cremation Permits Issued	435	539	544	626	646	747	796	815	851	975
Certification Fees	277	270	295	283	302	236	234	231	241	293
County Clerk:										
Number of marriage licenses	759	716	694	693	700	678	725	715	710	722
Number of Domestic Partners licenses	0	33	10	8	9	5	2	0	1	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	119	120	120	120	120	120	120	120	230	230
Mediation & Family Court Services:										
Mediation Cases	259	242	211	212	242	233	258	252	275	245
Emergency Services:										
Emergency calls	28,830	27,994	29,131	29,992	27,953	28,063	27,787	29,375	30,267	30,638
Non-emergency calls	318,653	300,439	266,160	260,299	249,290	240,909	248,200	216,401	214,163	210,029
Sheriff's Department:										
Female Jail Capacity	39	39	39	0 Δ	0	0	0	0	0	0
Secure Jail Capacity	172	172	235	274	274	274	274	274	274	274
Land Conservation:										
Erosion control permits issued	166	132	139	130	141	131	134	166	144	145
Zoning, Planning & Land Information:										
Total permits issued	449	412	396	358	356	294	340	344	350	378
Veterans Administration:										
In-person contacts for Federal Benefits	2,448	2,508	2,566	2,454	2,682	2,261	2,497	2,115	2,018	2,114
In-person contacts for State Benefits/Other	697	747	743	662	665	596	668	499	364	780
Aging Department:										
Number of senior meals served	129,258	127,335	134,310	131,193	119,427	107,796	100,183	110,075	106,956	105,981
Number of people served by benefit specialist	7,000	5,486	4,032	4,540	5,082	5,308	3,624	4,127	2,205	2,176

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

<b>Function/Program</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
<b>Health Department:</b>										
Immunizations	8,834	6,529	7,053	4,107	2,958	3,679	3,153	2,737	2,070	2,083
Home Health Nursing Visits	2,290	2,729	2,513	2,347	1,285	1,294	661	0	0	0
Home Health Aide Visits	5,512	5,030	4,611	4,239	3,000	2,374	883	0	0	0
Personal Care Hours	3,820	4,674	4,409	4,755	3,738	3,745	923	0	0	0
Licenses issued	923	939	945	914	889	1,009	891	881	941	889
Sanitary permits issued	175	163	152	145	152	146	146	158	159	185
Septic systems inspections	227	228	227	136	402	407	673	230	522	380
WIC clients	2,389	2,357	2,336	2,275	2,182	3,462	3,458	2,090	3,235	3,097
Lead screening	571	460	648	525	256	686	515	497	483	496
Mosquito sites monitored	3,296	3,670	7,504	8,120	8,239	2,206	2,391	9,802	2,218	1,739
Dog licenses issued	15,075	15,608	16,351	16,716	16,522	17,082	17,137	17,431	17,480	17,623
<b>Human Services:</b>										
Intoxicated Driver Program assessment	704	650	903	607	814	823	795	726	585	529
Household energy assistance recipients	3,237	3,460	4,143	3,999	3,863	3,478	7,838	3,238	2,854	2,976
Medicaid benefits provided to individuals	16,561	19,205	20,110	20,050	21,419	11,966	12,629	11,271	9,142	9,347
Abuse and neglect cases w/children reported	3,368	3,523	3,262	1,831	1,728	2,181	2,309	1,618	1,396	1,329
Justice Sanctions Population	1,656	1,536	1,519	1,270	1,505	1,391	1,288	1,859	2,995	1,460
<b>Care Management Organization:</b>										
Clients served	1,840 *	0	0	0	0	0	0	0	0	0
<b>Highway Department:</b>										
Number of miles maintained	283	283	283	283	283	283	283	283	283	283
<b>Hillview Health Care Center:</b>										
Number of beds available	199	199	199	199	199	199	199	199	199	175
Number of units at Hillview Terrace	0	0	0	30	30	30	30	30	30	30
<b>Lakeview Health Center:</b>										
Number of beds available	0	0 ^	0	0	0	0	0	0	0	0
<b>Number of beds available:</b>										
Lakeview Nursing Home	142	142	142	142	142	142	99	73	50	50
MacIntosh Manor	4	4	4	4	4	4	0	0	0	0
Regent Manor	4	4	4	4	4	4	4	4	4	4
Maplewood CBRF	14	14	14	14	14	14	14	14	15	15
Ravenwood Nursing Home	14	18	18	18	18	18	10	10	10	10
Monarch Manor	0	0	0	0	0	0	8	8	8	8
Neshonoc Manor	0	0	0	0	0	0	0	0	15	15
<b>Solid Waste Department:</b>										
Landfill tonnages	111,191	111,581	95,239	110,921	89,935	119,085	118,341	126,955	135,120	123,698
Xcel tonnages	73,785	66,922	74,568	75,598	76,123	77,616	65,501	77,504	77,378	74,963
<b>Household Hazardous Materials:</b>										
Number of household users	5,150	5,471	6,398	6,454	9,915	10,265	10,955	10,008	9,735	9,047
Number of business users	552	611	524	391	341	465	508	482	382	315

Source: County of La Crosse individual department records.

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

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

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

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

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<u>Conservation &amp; Development</u>										
Vehicles	3	3	3	3	3	3	3	3	3	3
<u>Culture &amp; 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	13	15	15	15	14	15	17	18	18	19
Minature Golf Course	1	1	1	1	1	1	1	1	1	1
<u>General Government</u>										
Office Building	2	2	2	2	2	2	2	1	1	1
Garage/Storage Buildings	6	7	7	7	7	7	7	7	7	7
Utility Building	0	1	1	1	1	1	1	1	1	1
Vehicles and machinery	8	9	9	9	12	12	11	11	11	11
<u>Health &amp; Human Services</u>										
Office Building	1	1	1	1	1	1	1	1	1	1
Nursing Homes	2	2	2	2	2	2	2	2	2	2
Elderly Apartment Complex	1	1	1	1	1	1	1	1	1	1
Assisted Living Facilities	0	0	0	1	1	1	1	1	1	1
Occupational Rehab Building	1	1	1	1	1	1	1	1	1	1
Adult Family Home	2	2	2	2	2	3	3	3	3	3
Women's Residential Treatment Facility	0	1	1	1	1	1	1	1	1	1
Screen House	1	1	1	0	0	0	0	0	0	0
Garage/Storage Building	1	1	1	1	1	1	1	1	1	1
Vehicles and machinery	24	24	23	22	24	22	19	20	20	20
<u>Safety</u>										
Vehicles and machinery	41	40	40	42	39	35	35	29	29	28
Lenco Bearcat	1	1	1	1	1	1	1	1	1	1
Boats	3	3	3	3	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	10	11	11	11	11	11	11	11	11	11
Salt Storage	8	9	9	9	9	9	9	9	9	9
Landfill Office Building	1	1	1	1	1	1	1	1	1	1
Landfill Scale Building	1	1	1	1	1	1	1	1	1	1
Landfill Garage	1	1	1	1	1	1	1	1	1	1
Household HazMat Building	1	1	1	1	1	1	1	1	1	1
Flammable Storage Units	2	2	2	2	2	2	2	2	2	2
Vehicles and machinery	137	143	144	140	138	134	137	133	133	133

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