La Crosse County

Report on Federal and State Awards

December 31, 2025

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

Independent Auditors' Report

To the Honorable Board of County Supervisors of
La Crosse County

We have audited, in accordance with the 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 (*Government Auditing Standards*), the 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, (the County) as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 24, 2026. The financial statements of the discretely presented component unit, the Mississippi Valley Health Services (MVHS), were not audited in accordance with *Government Auditing Standards,* and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with MVHS.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Baker Tilly US, LLP

Madison, Wisconsin
June 24, 2026

Report on Compliance
for Each Major Federal and Major State Program;
Report on Internal Control Over Compliance; and
Report on the Schedule of Expenditures of Federal and State Awards
Required by the Uniform Guidance and the *State Single Audit Guidelines*

Independent Auditors' Report

To the Honorable Board of County Supervisors of
La Crosse County

Report on Compliance for Each Major Federal and Major State Program

Opinion on Each Major Federal and Major State Program

We have audited La Crosse County's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the *State Single Audit Guidelines* (the *Guidelines*) that could have a direct and material effect on each of the County's major federal and major state programs for the year ended December 31, 2025. The County's major federal and major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and major state programs for the year ended December 31, 2025.

Basis for Opinion on Each Major Federal and Major State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the *Guidelines*. Our responsibilities under those standards, the Uniform Guidance, and the *Guidelines* are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and major state program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal and state programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the *Guidelines* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal and major state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the *Guidelines*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and the *Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the *Guidelines*. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and the *Guidelines*

We have audited the 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 the County as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the County's financial statements. We issued our report thereon dated June 24, 2026, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by the Uniform Guidance and the *Guidelines* 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 schedule of expenditures of federal and state awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Baker Tilly US, LLP

Madison, Wisconsin
July 29, 2026

Grantor Agency / Program Title	Assistance Listing Number	Pass-Through Agency	Pass-Through Agency ID / Grant ID	Expenditures	Payments to Subrecipients
Federal Programs					
U. S. Department of Agriculture					
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	DHS	154710, 154760	$ 522,298	$ -
SNAP Cluster					
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	DHS	61, 284, 154661	2,125,209	1,208,712
Total SNAP Cluster				2,125,209	1,208,712
WIC Grants To States (WGS)	10.578	DHS	154760	3,012	-
Total U.S. Department of Agriculture				2,650,519	1,208,712
U.S. Department of Commerce					
Broadband Equity, Access, and Deployment Program	11.035	PSC	24	4,559	-
Total U.S. Department of Commerce				4,559	-
U.S. Department of Housing and Urban Development					
Community Development Block Grant Cluster					
Community Development Block Grants/Entitlement Grants	14.218	City of La Crosse	B20MC550004	47,043	-
Total Community Development Block Grant Cluster				47,043	-
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	DOA	HSG '24-06	448,579	-
Economic Development Initiative, Community Project	14.251	N/A	B-24-CP-WI-2341	116,455	-
Total U.S. Department of Housing and Urban Development				612,077	-
U.S. Department of Justice					
State Criminal Alien Assistance Program	16.606	N/A	FAW-181445	15,284	-
Public Safety Partnership and Community Policing Grant	16.710	DOJ	15JCOPS-22-GG-01878-METH	8,350	7,062
Public Safety Partnership and Community Policing Grant	16.710	DOJ	15JCOPS-22-GG-01866-AHTF	21,933	4,484
Subtotal				30,283	11,546
Edward Byrne Memorial Justice Assistance Grant Program	16.738	DOJ	2023-DJ-01-19448	23,173	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	DOJ	O-BJA-2024-172239	6,631	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	DOJ	2021-DJ-02-18401, 2022-DJ-02-19442	73,478	-
Subtotal				103,282	-
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	DOJ	15PBJA-22-GG-03010-MENT	30,095	-
Comprehensive Opioid, Stimulant, and Other Substance Use Program	16.838	DOJ	2024-COA-01-19641	36,362	-
Total U.S. Department of Justice				215,306	11,546

See notes to schedule of expenditures of federal and state awards

Grantor Agency / Program Title	Assistance Listing Number	Pass-Through Agency	Pass-Through Agency ID / Grant ID	Expenditures	Payments to Subrecipients
U.S. Department of Transportation					
Highway Planning and Construction - Transportation Planning Grant	20.205	DOT	395-0096-24-77, 395-0096-25-77	$ 247,781	$ -
Highway Planning and Construction - Consolidated Planning Grant	20.205	MN DOT	1058195	71,420	-
Highway Planning and Construction - Transportation Planning Grant w/ La Crescent	20.205	MN DOT	1058200	11,000	-
Highway Planning and Construction - Safe Routes to Schools	20.205	DOT	1009-01-25, 1009-01-26	144,707	-
Subtotal				474,908	-
Formula Grant Program for Rural Areas	20.509	DOT	5311S22-27, WI-2023-030-00 (5311)	387,278	-
Safe Streets and Roads for All	20.939	DOT	693JJ32540674	96,038	-
Total U.S. Department of Transportation				958,224	-
U.S. Environmental Protection Agency					
State Indoor Radon Grants	66.032	DHS	150321	6,357	-
Voluntary School and Child Care Lead Testing and Reduction Grant Program	66.444	DHS	N/A	13,200	-
Nonpoint Source Implementation Grants	66.460	DNR	'TMD32000LY21	147,633	-
Drinking Water State Revolving Funds	66.468	DHS	FS-98597723-0	18,970	-
Total U.S. Environmental Protection Agency				186,160	-
U.S. Department of Energy					
State Energy Program	81.041	PSC	DE-EE0010109.0	99,970	-
Total U.S. Department of Energy				99,970	-
U.S. Department of Education					
Special Education-Grants for Infants and Families	84.181	DHS	550	106,797	106,797
Total U.S. Department of Education				106,797	106,797
U. S. Department of Health and Human Services					
Medical Reserve Corps Small Grant Program	93.008	DHS	U3REP230702-01-00, U3REP230702	23,371	-
2024 Medical Reserve Corps Small Grant Program	93.008	DHS	U3REP230718-01-00	5,000	-
Subtotal				28,371	-
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	GWAAR	560510	2,539	-
COVID-19 Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	GWAAR	560513	4,726	-
Subtotal				7,265	-
Aging Cluster					
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	GWAAR	560340	88,949	-
COVID-19 Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	GWAAR	560343	42,028	-
Subtotal				130,977	-
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	GWAAR	560355, 560360	254,688	-
Nutrition Services Incentive Program	93.053	GWAAR	560422	24,942	-
Total Aging Cluster				410,607	-

See notes to schedule of expenditures of federal and state awards

Grantor Agency / Program Title	Assistance Listing Number	Pass-Through Agency	Pass-Through Agency ID / Grant ID	Expenditures	Payments to Subrecipients
National Family Caregiver Support, Title III, Part E	93.052	GWAAR	560520	$ 44,088	$ -
Public Health Emergency Preparedness	93.069	DHS	155015	81,791	-
Environmental Public Health and Emergency Response	93.070	DHS	N/A	33,049	-
Medicare Enrollment Assistance Program	93.071	DHS	560621, 560622	10,929	-
Guardianship Assistance	93.090	DCF	3456	72,804	-
Injury Prevention and Control Research and State and Community Based Programs	93.136	DHS	150215	63,199	-
Wisconsin Seal-A-Smile Dental Sealant Program	93.236	DHS	115004	32,777	-
Immunization Cooperative Agreements	93.268	DHS	N/A	92	-
Immunization Cooperative Agreements	93.268	DHS	155020, 155022	40,072	-
COVID-19 Immunization Cooperative Agreements	93.268	DHS	155809	24,823	-
Subtotal				64,987	-
Drug-Free Communities Support Program Grants	93.276	DHS	5 NU17CE010111-04-00, 5 NU17CE010111-05-00	135,357	-
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	DHS	155716	1,295	-
State Health Insurance Assistance Program	93.324	DHS	560432	6,945	-
MaryLee Allen Promoting Safe and Stable Families Program	93.556	DCF	3150A, 3150B, 3306, 3308, 3642	162,306	-
Temporary Assistance for Needy Families	93.558	DCF	3645D	76,969	-
Child Support Services	93.563	DCF	7332F, 7332R, 7477, 7482, 7506	987,744	-
Child Support Services	93.563	DCF	7623, 7623F	68,416	-
Subtotal				1,056,160	-
CCDF Cluster					
Child Care and Development Block Grant	93.575	DCF	831, 840, 852	679,432	333,015
Total CCDF Cluster				679,432	333,015
Stephanie Tubbs Jones Child Welfare Services Program	93.645	DCF	3561, 3681	204,971	-
Foster Care Title IV-E	93.658	DCF	3396, 3554, 3561, 3568, 3574, 3604, 3645, 3681	1,542,993	-
Adoption Assistance	93.659	DCF	3574	18,530	-
Social Services Block Grant	93.667	DHS	561	523,091	-
Social Services Block Grant	93.667	DCF	3561, 3681	101,869	-
Subtotal				624,960	-
Children's Health Insurance Program	93.767	DHS	284	109,367	65,490
Medicaid Cluster					
Grants to States for Medicaid	93.778	DHS	62, 75, 284, 878, 81078, 533523, 560152, 560155	3,384,378	1,248,833
Grants to States for Medicaid	93.778	DHS	WIMCR	1,125,680	-
Grants to States for Medicaid	93.778	DHS	435400-G25-MedicaidACA-00	20,000	-
Grants to States for Medicaid	93.778	DHS	Enhanced Funds	567,312	350,545
Grants to States for Medicaid	93.778	DHS	RMS (IM CFDA #)	222,297	137,359
Total Medicaid Cluster				5,319,667	1,736,737
Opioid STR	93.788	DHS	533523	367,120	-
Opioid STR	93.788	DHS	ZEL10219-A2H	14,641	-
Subtotal				381,761	-

See notes to schedule of expenditures of federal and state awards

Grantor Agency / Program Title	Assistance Listing Number	Pass-Through Agency	Pass-Through Agency ID / Grant ID	Expenditures	Payments to Subrecipients
National Bioterrorism Hospital Preparedness Program	93.889	DHS	N/A	$ 648	$ -
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	DHS	157120	3,006	-
HIV Care Formula Grants	93.917	DHS	155957	12,661	-
HIV Prevention Activities Health Department Based	93.940	DHS	155957	4,220	-
Block Grants for Community Mental Health Services	93.958	DHS	569	56,779	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	DHS	545, 546, 570	204,793	40,986
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse	93.959	DHS	533235	5,716	5,716
Subtotal				210,509	46,702
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	93.967	DHS	155820	125,734	-
Preventive Health and Health Services Block Grant	93.991	DHS	159220	5,695	-
Maternal and Child Health Services Block Grant to the States	93.994	DHS	159320	45,194	-
Total U.S. Department of Health and Human Services				11,635,026	2,181,944
U.S. Department of Homeland Security					
Emergency Management Performance Grants	97.042	DMA	2025-EMPG-01-13921	61,236	-
Homeland Security Grant Program	97.067	DMA	2023-HSW-02B-13720	2,345	-
Homeland Security Grant Program	97.067	DMA	EMW-2021-SS-00068	110,784	-
Homeland Security Grant Program	97.067	DMA	2024-HSW-02A-14167	4,000	-
Homeland Security Grant Program	97.067	DMA	2024-HSW-02A-14223	3,000	-
Homeland Security Grant Program	97.067	DMA	2024-HSW-02A-14193	10,640	-
Homeland Security Grant Program	97.067	DMA	2024-HSW-02A-14209	7,997	-
Homeland Security Grant Program	97.067	DMA	2024-HSW-02B-14222	6,983	-
Homeland Security Grant Program	97.067	DMA	2024-HSW-02A-14288	11,500	-
Homeland Security Grant Program	97.067	DMA	2024-HSW-02A-14103	9,937	-
Subtotal				167,186	-
Total U.S. Department of Homeland Security				228,422	-
Total federal programs				$ 16,697,060	$ 3,508,999

See notes to schedule of expenditures of federal and state awards

Grantor Agency / Program Title	State ID Number	Expenditures	Payments to Subrecipients
State Programs			
Wisconsin Department of Agriculture, Trade and Consumer Protection			
Clean Sweep Grant	115.040	$ 29,978	$ -
County Staff and Support	115.150	180,346	-
Land and Water Resource Management	115.400	57,772	-
Total Wisconsin Department of Agriculture, Trade, and Consumer Protection		268,096	-
Wisconsin Department of Natural Resources			
Wildlife Damage Abatements	370.553	37,831	-
Snowmobile Trail Aids	370.575	48,997	-
Total Wisconsin Department of Natural Resources		86,828	-
Wisconsin Department of Transportation			
Elderly and Handicapped County Aids	395.168	288,967	-
Tier C Transit Operating Aids (Rural)	395.177	41,197	-
Planning Commission Program	395.202	11,048	-
Total Wisconsin Department of Transportation		341,212	-
Wisconsin Department of Health Services			
FPI Non-Fed	435.000060	96,570	59,671
IMAA State Share	435.000283	1,387,314	857,227
IMAA Federal Share	435.000284	12,240	7,329
APS-Adult Protective Svcs	435.000312	78,594	-
Children's COP	435.000377	439,732	-
Alzheimers Family Support	435.000381	47,921	-
Community Mental Health	435.000516	343,078	59,668
Birth To Three Initiative	435.000550	125,169	125,169
Basic County Allocation	435.000561	1,966,633	-
State/County Match	435.000681	273,464	-
CLTS Waiver Cwa Admin Gpr	435.000877	178,756	-
Regional Crisis Grants	435.081075	140,352	-
MA Crisis Training-Nonfed	435.081079	7,555	-
COVID-19 WIC Farmers Market	435.154720	1,710	-
Comm Disease Ctrl & Prev	435.155800	7,690	-
WWWP GPR Edu And MJA	435.157010	37,737	-
Cons Contracts CHHD LD	435.157720	10,021	-
TPCP WI Wins	435.181004	14,799	3,003
TPCP Community Intrvns	435.181010	110,375	6,000
Dementia Innovation	435.512006	86,275	-
Marketing & Outreach	435.512007	2,525	-

Grantor Agency / Program Title	State ID Number	Expenditures	Payments to Subrecipients
R&B RSUD OP Settlement	435.533178	$ 65,075	$ -
Opioid Abatement-law Enf	435.533214	13,799	-
Sud Tx Platform-op Settle	435.533224	22,619	-
ADRC Base GPR Reimb	435.560100	902,786	-
ADRC EBS GPR Reimb	435.560320	28,215	-
ADRC SPAP EBS	435.560328	7,780	-
Senior Community Svs Prog	435.560330	9,944	-
Title 3C1 Cong Meal Prog	435.560355	74,291	-
Title 3C-2 Home Meals	435.560360	35,499	-
Elder Abuse Service	435.560490	34,585	-
Total Wisconsin Department of Health Services		6,563,103	1,118,067
Wisconsin Department of Children and Families			
Food Stamp Agency Incentives	437.096500	34,542	-
Food Stamp Agency Incentives	437.096500	57,792	57,054
Subtotal		92,334	57,054
AFDC Agency Incentives	437.097500	4	-
AFDC Agency Incentives	437.097500	82	53
Subtotal		86	53
CW Kinship Care Program - Benefits	437.3377A	189,000	-
CW Kinship Care Program - Benefits	437.3377B	373,500	-
Subtotal		562,500	-
CW Kinship Care Program - Assessment	437.3380A	18,675	-
CW Kinship Care Program - Assessment	437.3380B	37,350	-
Subtotal		56,025	-
Grants for Foster Parents - Foster Parent Retention	437.3390A	15,296	-
Foster Parent Grant Program - WI Act 260	437.339000	5,794	-
Youth Justice Innovation Grants - Continuation	437.3407C	83,290	-
JJ Community Intervention Program	437.341000	61,624	-
JJ AODA	437.341100	8,220	-
JJ Youth Aids	437.341300	1,197,915	-
DSP Subsidized Guardianship	437.345600	135,207	-
CW Children and Families Allocation	437.356100	1,090,660	-
CW Children & Families Allocations	437.368100	82,345	-
Out-of-Home Care Placements for Sex Trafficked Youth	437.372000	2,699	-
CW WiSACWIS Annual Operation Maintenance Fee	437.393500	(13,100)	-
PDS Partnership Fees	437.394000	(5,310)	-
CS State GPR/PR Funding Allocation	437.750200	225,430	-
CS Medical Support GPR Earned	437.760600	2,355	-
Total Wisconsin Department of Children and Families		3,603,370	57,107
Wisconsin Department of Justice			
	455.225	16,035	-
Treatment Alternatives and Diversion Grant	455.271	129,000	-
Victim and Witness Assistance Program	455.532	136,940	-
Total Wisconsin Department of Justice		281,975	-

See notes to schedule of expenditures of federal and state awards

Grantor Agency / Program Title	State ID Number	Expenditures	Payments to Subrecipients
Wisconsin Department of Military Affairs			
Emergency Government Response Equipment	465.308	$ 7,458	$ -
Emergency Government Response Equipment	465.308	7,524	-
Emergency Response Training Grant	465.310	11,990	-
Next Generation 911 Geographic Information Systems Grants	465.368	274,577	-
Total Wisconsin Department of Military Affairs		301,549	-
Wisconsin Department of Veteran Affairs			
County Veterans Service Officer	485.001	17,875	-
Total Wisconsin Department of Veteran Affairs		17,875	-
Wisconsin Department of Administration			
Land Information Board Grants	505.173	9,733	-
Utility Public Benefits-Low Income Assistance	505.371	166,936	-
Total Wisconsin Department of Administration		176,669	-
Total state programs		$ 11,640,677	$ 1,175,174

1. Basis of Presentation

The accompanying schedule of expenditures of federal and state awards (the Schedule) includes the federal and state award activity of La Crosse County, Wisconsin under programs of the federal and state government for the year ended December 31, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Guidelines*. Because the Schedule presents only a selected portion of the operations of La Crosse County, it is not intended to and does not present the financial position, changes in net position or cash flows of La Crosse County.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual or modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

The underlying accounting records for some grant programs are maintained on the modified accrual basis of accounting. Under the modified accrual basis, revenues are recorded when susceptible to accrual, i.e., 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. Expenditures are recorded when the liability is incurred. The accounting records for other grant programs are maintained on the accrual basis, i.e., when the revenue has been earned and the liability is incurred.

3. GEARS/SPARC Report Dates

The Schedule of Expenditures of Federal and State Awards includes adjustments through the Grant Enrollment, Application and Reporting System (GEARS) reports dated April 21, 2026, and the SPARC reports for December 2025. Federal/state funding splits for awards passed through Wisconsin Department of Health Services (DHS) are based on the splits provided by DHS on March 2, 2026. Federal/state funding splits for awards passed through Wisconsin Department of Children and Families (DCF) are based on the splits provided by DCF on January 30, 2026.

4. Indirect Cost Rate

La Crosse County has not elected to use the applicable de minimis indirect cost rate of the Uniform Guidance.

5. Pass-Through Agencies

La Crosse County received federal awards from the following pass-through agencies:

DOA	Wisconsin Department of Administration
DHS	Wisconsin Department of Health Services
PSC	Wisconsin Public Service Commission
DMA	Wisconsin Department of Military Affairs
DOT	Wisconsin Department of Transportation
MN DOT	Minnesota Department of Transportation
DCF	Wisconsin Department of Children and Families
DOJ	Wisconsin Department of Justice
DNR	Wisconsin Department of Natural Resources
City of La Crosse	City of La Crosse, Wisconsin
GWAAR	Greater Wisconsin Agency on Aging Resources

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified		
Internal control over financial reporting:			
Material weakness(es) identified?	____ yes	X	no
Significant deficiency(ies) identified?	____ yes	X	none reported
Noncompliance material to financial statements noted?	____ yes	X	no

Federal or State Awards

Internal control over major programs:

	Federal Programs			State Programs		
Material weakness(es) identified?	____ yes	X	no	____ yes	X	no
Significant deficiencies identified that are not considered to be material weakness(es)?	____ yes	X	none reported	____ yes	X	none reported
Type of auditors' report issued on compliance for major federal and state programs:	Unmodified					
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a) of the Uniform Guidance or the *State Single Audit Guidelines*?	____ yes	X	no	____ yes	X	no
Auditee qualified as low-risk auditee?	X yes	____	no	X yes	____	no

	Federal	State DHS	State All Others
Dollar threshold used to distinguish between type A and type B programs:	$ 1,000,000	$ 498,479	$ 349,220

Identification of major federal programs:

Assistance Listing Numbers	Name of Federal Program/Cluster
93.778	Medicaid Cluster
93.658	Foster Care Title IV-E

Identification of major state programs:

State Numbers	Name of State Program
437.341300	JJ Youth Aids
435.000561/681	Basic County Allocation, State/County Match
437.3561/3681	CW Children and Families Allocation

Section II - Financial Statement Findings Required to Be Reported in Accordance With *Government Auditing Standards*

No findings were reported.

Section III - Federal and State Awards Findings and Questioned Costs

No findings were reported.

Section IV - Other Issues

Does the auditors' report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern?		yes	X	no
Does the audit report show audit issues (i.e., material noncompliance, nonmaterial noncompliance, questioned costs, material weakness, significant deficiency, management letter comment, excess revenue or excess reserve) related to grants/contracts with funding agencies that require audits to be in accordance with the *State Single Audit Guidelines*:				
Department of Agriculture, Trade and Consumer Protection		yes	X	no
Department of Natural Resources		yes	X	no
Department of Transportation		yes	X	no
Department of Health Services		yes	X	no
Department of Children and Families		yes	X	no
Department of Justice		yes	X	no
Department of Military Affairs		yes	X	no
Department of Veteran Affairs		yes	X	no
Department of Administration		yes	X	no
Was a Management Letter or other document conveying audit comments issued as a result of this audit?		yes	X	no

Name and signature of principal

AJansen

Andrea Jansen, CPA, CFE, Principal

Date of report July 29, 2026