

CITY OF LA CROSSE, WISCONSIN

**FEDERAL AND STATE
SINGLE AUDIT REPORTS**

DECEMBER 31, 2015

CITY OF LA CROSSE, WISCONSIN

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DECEMBER 31, 2015

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE AND SCHEDULES OF EXPENDITURES OF
FEDERAL AND STATE AWARDS AS REQUIRED BY
THE UNIFORM GUIDANCE, FEDERAL AVIATION ADMINISTRATION,
AND STATE SINGLE AUDIT GUIDELINES**

To the Common Council
City of La Crosse, Wisconsin

Report on Compliance for Each Major Federal, State, and PFC Program

We have audited the City of La Crosse, Wisconsin's ("City") compliance with the types of compliance requirements described in the U.S. Office of Management and Budget OMB *Compliance Supplement*, Passenger Facility Charge Audit Guide for Public Agencies, issued by the Federal Aviation Administration ("PFC Guide"), and *State Single Audit Guidelines* issued by the Wisconsin Department of Administration, that could have a direct and material effect on each of the City's major federal and state programs and the passenger facility charge program for the year ended December 31, 2015. The City's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned cost.

Management's Responsibility

Management is responsible for compliance with the requirement of laws, regulations, contracts and grants applicable to its federal and state programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; Title 2 U.S. Code of *Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Passenger Facility Charge Audit Guide for Public Agencies, issued by the Federal Aviation Administration, and *State Single Audit Guidelines* issued by the Wisconsin Department of Administration. Those standards, the Uniform Guidance, the PFC Guide, and state guidelines require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state programs and its passenger facility charge program. Our audit does not provide a legal determination on the City's compliance.

Opinion on Each Major Federal and State Programs and the Passenger Facility Charge Program

In our opinion, the City complied, in all material respects, with the types compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs and its passenger facility charge program for the year ended December 31, 2015.

Report on Internal Control Over Compliance

The management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine our auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's 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 program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or 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 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 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 preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses.

Schedules of Expenditures of Federal and State Awards

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of La Crosse, Wisconsin as of and for the year ended December 31, 2015, and have issued our report, thereon, dated June 30, 2016, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying Schedule of Expenditures of Federal and State Awards, Urban Mass Transportation Program Reconciliation, and Schedule of Passenger Facility Charges Collected and Expended are presented for purposes of additional analysis, as required by the Uniform Guidance, Passenger Facility Charge Audit Guide for Public Agencies, issued by the Federal Aviation Administration, and *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration, and are 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

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. Accordingly, this report is not suitable for any other purpose.

Hawkins Ash CPAs, LLP

La Crosse, Wisconsin
September 1, 2016

CITY OF LA CROSSE, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED DECEMBER 31, 2015

GRANTOR AGENCY PASS-THROUGH AGENCY GRANT DESCRIPTION GRANT PERIOD AND NUMBER	FEDERAL CATALOG OR STATE I.D. NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	AWARD AMOUNT	PASSED THROUGH TO SUBRECIPIENTS	TOTAL FEDERAL EXPENDITURES	TOTAL STATE EXPENDITURES
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>						
COMMUNITY DEVELOPMENT BLOCK GRANT	14.218	N/A				
B13-MC-55-0004			\$ 887,476	\$ -	\$ 412,615	\$ -
B14-MC-55-0004			887,407	-	351,408	-
B15-MC-55-0004			840,420	-	132,631	-
TOTAL 14.218				<u>-</u>	<u>896,654</u>	<u>-</u>
HOME INVESTMENT PARTNERSHIP PROGRAM	14.239	N/A				
M11-MC550208			349,000	565	171,121	-
M12-MC550208			343,773	-	152,523	-
M13-MC550208			317,311	72,885	74,053	-
M14-MC550208			322,632	75,367	82,684	-
TOTAL 14.239				<u>148,817</u>	<u>480,381</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				<u>148,817</u>	<u>1,377,035</u>	<u>-</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>						
<u>Direct Programs</u>						
OFFICE OF JUSTICE PROGRAMS						
Byrne Justice Assistance Grant Program						
2014-DJ-BX-1151 10/1/13-9/30/15	16.579	N/A	19,395	-	9,697	-
2015-DJ-BX-1151 10/1/14-9/30/16			15,007	-	7,504	-
TOTAL 16.579				<u>-</u>	<u>17,201</u>	<u>-</u>
Violence Against Women Formula Grant						
DART						
2011-WE-AX-0015 10/1/11-9/30/16	16.588	N/A	299,741	-	71,851	-
BUREAU OF ALCOHOL, TOBACCO, AND FIREARMS						
Gang Resistance Education and Training						
GRTC (G.R.E.A.T.) Regional	16.737	N/A				
2013-MU-FX-0069 10/1/13 - 9/30/15			360,000	-	186,941	-
Public Safety Partnerships and Community Policing Grants						
2013-UM-WX-0119 9/1/13 - 8/31/16	16.710	N/A	375,000	-	131,255	-

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CITY OF LA CROSSE, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED DECEMBER 31, 2015

GRANTOR AGENCY PASS-THROUGH AGENCY GRANT DESCRIPTION GRANT PERIOD AND NUMBER	FEDERAL CATALOG OR STATE I.D. NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	AWARD AMOUNT	PASSED THROUGH TO SUBRECIPIENTS	TOTAL FEDERAL EXPENDITURES	TOTAL STATE EXPENDITURES
<u>U.S. DEPARTMENT OF JUSTICE</u>						
<u>Indirect Programs</u>						
WISCONSIN DEPARTMENT OF ADMINISTRATION - OFFICE OF JUSTICE ASSISTANCE						
Victims of Crime Act (VOCA)	16.575					
10/1/14-9/30/15		2013-VO-01-10796	\$ 85,500	\$ -	\$ 56,743	\$ -
10/1/14-9/30/15		2014-VO-01-10796	82,500	-	16,206	-
TOTAL 16.575				-	<u>72,949</u>	-
TOTAL U.S. DEPARTMENT OF JUSTICE				-	480,197	-
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>						
WISCONSIN DEPARTMENT OF TRANSPORTATION						
Wisconsin Bureau of Aeronautics						
Airport Improvement Program						
AIP #3-55-0030-33	20.106	AIP #3-55-0030-33	6,270,001	-	62,173	1,636
AIP #3-55-0030-35		AIP #3-55-0030-35	171,601	-	6,134	121
AIP #3-55-0030-36		AIP #3-55-0030-36	2,502,000	-	126,431	28,178
AIP #3-55-0030-37		AIP #3-55-0030-37	5,969,190	-	5,372,711	1,017,561
AIP #3-55-0030-38		AIP #3-55-0030-38	2,200,000	-	469	26
SAP (State Aid Project) 73		SAP (State Aid Project) 73	80,000	-	-	3,035
TOTAL 20.106				-	<u>5,567,918</u>	<u>1,050,557</u>
Federal Transit Formula Grant						
Section 9 Operational Asst Grant	20.507/395.104	N/A				
WI-90-X776-00			1,799,215	-	1,799,215	-
MN-90-X322-00			94,000	-	94,000	-
Paratransit			68,951	-	-	68,951
2015 WI-XX02008 La Crosse, WI			1,420,381	-	-	1,413,646
TOTAL 20.507/395.104				-	<u>1,893,215</u>	<u>1,482,597</u>
<u>NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION</u>						
HIGHWAY SAFETY CLUSTER						
WISCONSIN DEPARTMENT OF TRANSPORTATION						
State and Community Highway Safety						
Speed and Aggressive Driving Enforcement	20.600					
6/1/15-9/30/15		0955-40-0	4,950	-	4,842	-
Pedestrian Safety Enforcement Project						
3/30/15 - 9/30/15	20.600	0955-80-08	9,500	-	7,986	-
2/6/15-9/30/15		0955-80-09	836	-	836	-

(Continued on page 7)

CITY OF LA CROSSE, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED DECEMBER 31, 2015

GRANTOR AGENCY PASS-THROUGH AGENCY GRANT DESCRIPTION GRANT PERIOD AND NUMBER	FEDERAL CATALOG OR STATE I.D. NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	AWARD AMOUNT	PASSED THROUGH TO SUBRECIPIENTS	TOTAL FEDERAL EXPENDITURES	TOTAL STATE EXPENDITURES
<u>NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION - Continued</u>						
WISCONSIN DEPARTMENT OF TRANSPORTATION - Continued						
State and Community Highway Safety - Continued						
Seat Belt Enforcement Grant 3/1/15 -9/30/15	20.600	0955-25-49	\$ 9,995	\$ -	\$ 8,913	\$ -
Distracted Driving Grant 10/1/15 -9/30/16	20.600	0956-00-32	11,155	-	3,511	-
TOTAL 20.600				-	26,088	-
Alcohol Enforcement OWI Task Force 10/1/14 - 9/30/15	20.616	0955-31-52	4,900	-	4,895	-
10/1/14 - 9/30/15		0955-00-07	12,100	-	10,983	-
TOTAL 20.616				-	15,878	-
TOTAL HIGHWAY SAFETY CLUSTER				-	7,503,099	2,533,154
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				-	7,503,099	2,533,154
<u>US DEPT OF ENVIRONMENTAL PROTECTION AGENCY</u>						
WISCONSIN DEPARTMENT OF NATURAL RESOURCES						
ARRA - Brownfields Assessment and Cleanup Cooperative Agreement	66.818	RRG-029	250,000	-	117,615	-
<u>U.S. DEPARTMENT OF HOMELAND SECURITIES</u>						
FEDERAL EMERGENCY MANAGEMENT AGENCY						
Assistance to Firefighters Grant Homeland Security/AFG	97.044	EMW-2014-FO-06229	121,210	-	121,210	-
Port Security Grant Program	97.056	EMW-2013-PU-00113	19,994	-	19,245	-
		EMW-2013-PU-00066	79,250	-	32,775	-
WI Dept of Natural Resources Boating Safety Financial Assistance	97.012	EMW-2013-PU-00066	6,651	-	6,651	-
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITIES				-	179,881	-
<u>WISCONSIN DEPARTMENT OF NATURAL RESOURCES</u>						
Boating Enforcement	370.550	N/A	23,046	-	-	23,046
RU Recycling Grant	370.670	N/A	167,887	-	-	167,887

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CITY OF LA CROSSE, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED DECEMBER 31, 2015

GRANTOR AGENCY PASS-THROUGH AGENCY GRANT DESCRIPTION GRANT PERIOD AND NUMBER	FEDERAL CATALOG OR STATE I.D. NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	AWARD AMOUNT	PASSED THROUGH TO SUBRECIPIENTS	TOTAL FEDERAL EXPENDITURES	TOTAL STATE EXPENDITURES
<u>WISCONSIN DEPARTMENT OF NATURAL RESOURCES - Continued</u>						
RU Consolidation Grant	370.673	N/A	\$ 13,571	\$ -	\$ -	\$ 13,571
Acquisition and Development of Local Parks Program	370.TA20	N/A				
S-ADLP3-12-1144 (Black River Trail Outdoor Rec)			183,649	-	-	91,627
S-ADLP3-1095 (RTA-438-09) (North Bank Trail)			16,530	-	-	(366)
TOTAL 370.TA20				-	-	91,261
Ready for Reuse Hazardous Substance Grant	370.621					
RRL-012			260,000	-	-	6,550
RRL-013			250,000	-	-	249,793
TOTAL 370.621				-	-	256,343
TOTAL WISCONSIN DEPARTMENT OF NATURAL RESOURCES				-	-	552,108
<u>WISCONSIN DEPARTMENT OF ADMINISTRATION</u>						
OFFICE OF JUSTICE ASSISTANCE						
Beat Patrol Grant	505.603					
2015-BP-01-9951-3 1/1/2015-12/31/2015			121,434	-	-	121,434
TOTAL AWARDS				\$ 148,817	\$ 9,657,827	\$ 3,206,696

NOTE 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the City of La Crosse, Wisconsin and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the presentation of, the financial statements.

NOTE 2 - Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the 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. City of La Crosse, Wisconsin has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 3 - Subrecipients

The City of La Crosse, Wisconsin provided \$148,817 of federal awards to subrecipients during the fiscal year ending December 31, 2015.

Note 4 - Disclosure of Other Forms of Assistance

The City of La Crosse, Wisconsin received no federal awards of non-monetary assistance that are required to be disclosed for the year end December 31, 2015.

The City of La Crosse, Wisconsin had no federal loans or loan guarantees required to be disclosed for the year ended December 31, 2015.

CITY OF LA CROSSE, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DECEMBER 31, 2015

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ Yes X None reported
- Noncompliance material to financial statements noted? _____ Yes X No

Federal Awards

Internal control over major federal and state programs:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? _____ Yes X None reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) _____ Yes X No

Identification of federal major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program</u>
20.106	Airport Improvement Program
20.507	Federal Transit Formula Grant

Identification of state major program:

395.104	Section 9 Operational Assistance Grant
370.621	Ready for Reuse Hazard Substance Grant

CITY OF LA CROSSE, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued
DECEMBER 31, 2015

Section I - Summary of Auditors' Results - Continued

Dollar threshold used to distinguish between
Type A and Type B federal and state programs: \$750,000
Type A and Type B state programs: \$250,000

Auditee qualified as low-risk auditee? X Yes No

Section II - Financial Statement Findings

NONE

Section III - Federal Award Findings and Questioned Costs

NONE

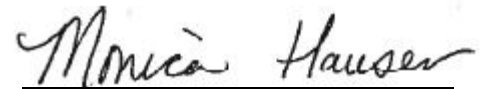
SECTION IV - Status of Prior Year Findings

Item 2012-001 - Subrecipient Monitoring - Cleared

Section V - Other Issues

1. Does the auditor's 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? No
2. Does the audit report show audit issues (i.e., material non-compliance, non-material non-compliance, 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 Health and Human Services No
Department of Workforce Development No
Department of Corrections N/A
3. Was a Management Letter or other document conveying audit comments issued as a result of this audit? (yes/no) No

4. Name and signature of partner



Monica Hauser, CPA
Partner

5. Date of report

September 1, 2016

CITY OF LA CROSSE, WISCONSIN
FEDERAL TRANSIT ADMINISTRATION RECONCILIATION
YEAR ENDED DECEMBER 31, 2015

ACCRUED BASIS REVENUE PER FINANCIAL STATEMENT/SINGLE AUDIT

Operating revenue	\$ 789,544
Damage income	37,774
Dividends	43,288
Intergovernmental grants	3,591,212
Transfer from other funds	374,935
Other income	33,550
Intergovernmental charges	<u>639,020</u>
REVENUE PER FINANCIAL STATEMENT/SINGLE AUDIT	5,509,323
Less: Other revenue (contra expense)	<u>40,247</u>
REVENUE PER NTD REPORT	<u>\$ 5,469,076</u>

Expenses per single audit	\$ 5,509,323
Add: Depreciation expense	<u>716,118</u>
EXPENSES PER FINANCIAL STATEMENT	6,225,441
Less: Contra expenses	<u>40,247</u>
EXPENSES PER NTD REPORT	<u>\$ 6,185,194</u>

CITY OF LA CROSSE, WISCONSIN
SCHEDULE OF PASSENGER FACILITY CHARGES COLLECTED AND EXPENDED
YEAR ENDED DECEMBER 31, 2015

In accordance with the "Passenger Facility Charge Audit Compliance and Reporting Guide for Public Agencies", issued by the Federal Aviation Administration, the Passenger Facility Charges (PFC) program of the La Crosse Municipal Airport (LSE) has been included in the City of La Crosse's federal single audit. The following is a detailed schedule of PFC Collected and Expended:

	BUDGET	ACTUAL
BALANCE OF UNLIQUIDATED PFC REVENUE AS OF JANUARY 1, 2015		\$ 289,410
REVENUE		
PFC collected		352,182
Interest earned		655
TOTAL REVENUE		352,837
EXPENDITURES		
Planning studies	\$ 31,192	-
Runway safety project	29,253	-
Security access system	15,213	-
Taxiway safety improvements	80,351	-
Runway safety improvements	63,244	-
Land acquisitions	174,117	-
ARFF building and other safety items	94,695	-
ARFF vehicle replacement	16,134	-
PFC administrative costs	355,124	11,545
Snow removal equipment	2,743,720	-
Pavement evaluation and management system	10,259	-
Airfield sealcoating	64,507	-
Reconstruct runway 18/36 Phase I	144,454	-
Construct airport entrance sign	29,987	-
Reconstruct runway 18/36 Phases II & III	323,461	-
Approach lighting system	72,195	-
Airport master plan update	193,936	-
Ground level passenger loading bridges	48,161	-
Environmental assessment	76,701	-
Reconstruction of runway 13/31	155,178	-
Baggage handling system	327,411	-
Airport electrical upgrades - Phase I	34,474	-
Terminal development	69,926	-
Reconstruct taxiway B and east apron	125,280	-
Airfield electrical improvements	58,335	-
Aircraft rescue/firefighting	577,013	-
Taxiway G, H, F Reconstruction	124,841	-
Taxiway A Reconstruction, Phase I & II	49,026	-
Land use compatibility plan	115,000	-
Security enhancements	10,857	-
Non revenue producing parking lot	120,000	-
Access road reconstruction	1,510,000	-
Reconstruct perimeter road	420,000	-
Extension of Taxiway F	377,451	(399)
Runway 3/36 Reconfiguration	81,091	-
Mobile ADA lift	41,327	-
Commercial terminal bldg upgrades	9,499	-
Finger print equipment	30,000	-
Runway 18/36 pavement maintenance	140,000	-
Runway 13/31 pavement maintenance	35,000	-
Commercial terminal Bldg Upgrades-PH II	129,657	-
Commercial terminal Bldg Upgrades-PH III	3,715,313	365,406
Emergency Radio System Upgrade	236,000	14,000
TOTAL EXPENDITURES	\$ 13,059,383	390,552
BALANCE OF UNLIQUIDATED PFC REVENUE AS OF DECEMBER 31, 2015		\$ 251,695