

**CITY OF LA CROSSE, WISCONSIN**

**FEDERAL AND STATE  
SINGLE AUDIT REPORTS**

**DECEMBER 31, 2014**

# CITY OF LA CROSSE, WISCONSIN

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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  
OMB CIRCULAR A-133, 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") Circular A-133 *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, 2014. 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; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, 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, OMB Circular A-133, 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, 2014.

### **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 OMB Circular A-133, 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, 2014, and have issued our report, thereon, dated August 6, 2015, 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

*Hawkins Ash CPAs, LLP*

La Crosse, Wisconsin  
August 6, 2015

**CITY OF LA CROSSE, WISCONSIN**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**YEAR ENDED DECEMBER 31, 2014**

GRANTOR AGENCY PASS-THROUGH AGENCY GRANT DESCRIPTION GRANT PERIOD AND NUMBER	FEDERAL CATALOG OR STATE I.D. NUMBER	AWARD AMOUNT	RECEIVABLE (DEFERRED REVENUE) JANUARY 1, 2014		GRANT RECEIVED		RECEIVABLE (DEFERRED REVENUE) DECEMBER 31, 2014		EXPENDITURES
			FEDERAL	STATE	FEDERAL	STATE	FEDERAL	STATE	
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>									
COMMUNITY DEVELOPMENT BLOCK GRANT	14.218								
B12-MC-55-0004		856,187	\$ 112,846	\$ -	\$ 556,892	\$ -	\$ -	\$ -	\$ 444,046
B13-MC-55-0004		887,476			252,147		222,714		474,861
COULEECAP INC.	14.218								
NSP 09-07		336,040	2,678	-	-	-	2,678	-	-
Community Development Block Grant Cluster			115,524	-	809,039	-	225,392	-	918,907
HOME INVESTMENT PARTNERSHIP PROGRAM	14.239								
M10-MC550208		397,449	-	-	157,729	-	-	-	157,729
M11-MC550208		349,000	-	-	68,028	-	2,193	-	70,221
M12-MC550208		343,773	-	-	97,450	-	-	-	97,450
M13-MC550208		317,311	-	-	29,339	-	59,125	-	88,464
TOTAL 14.239			-	-	352,546	-	61,318	-	413,864
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			<b>115,524</b>	<b>-</b>	<b>1,161,585</b>	<b>-</b>	<b>286,710</b>	<b>-</b>	<b>1,332,771</b>
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>									
<b><u>Direct Programs</u></b>									
OFFICE OF JUSTICE PROGRAMS									
Byrne Justice Assistance Grant Program	16.579								
2013-DJ-BX-1184 10/1/11-9/30/15		20,142	20,142	-	20,142	-	-	-	-
2014-DJ-BX-1151 10/1/13-9/30/15		19,395	-	-	-	-	9,698	-	9,698
TOTAL 16.579			20,142	-	20,142	-	9,698	-	9,698
Violence Against Women Formula Grant									
DART	16.588								
2011-WE-AX-0015 10/1/11-9/30/16		299,741	39,803	-	153,784	-	38,114	-	152,095
BUREAU OF ALCOHOL, TOBACCO, AND FIREARMS									
Gang Resistance Education and Training	16.737								
GRTC (G.R.E.A.T.) Regional									
2010-JV-FX-K002 10/1/10-9/30/13		710,000	86,049	-	145,761	-	-	-	59,712
2013-MU-FX-0069 10/1/13 - 9/30/15		360,000	-	-	115,136	-	57,922	-	173,058
TOTAL 16.737			86,049	-	260,897	-	57,922	-	232,770
<b><u>Indirect Programs</u></b>									
WISCONSIN DEPARTMENT OF ADMINISTRATION - OFFICE OF JUSTICE ASSISTANCE									
Victims of Crime Act (VOCA)	16.575								
2011-045-17 10/1/12-9/30/14		85,000	17,659	-	78,907	-	-	-	61,248
2013-VO-01-10796 10/1/14-9/30/15		82,500	-	-	-	-	20,614	-	20,614
TOTAL 16.575			17,659	-	78,907	-	20,614	-	81,862

**CITY OF LA CROSSE, WISCONSIN**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**YEAR ENDED DECEMBER 31, 2014**

GRANTOR AGENCY PASS-THROUGH AGENCY GRANT DESCRIPTION GRANT PERIOD AND NUMBER	FEDERAL CATALOG OR STATE I.D. NUMBER	AWARD AMOUNT	RECEIVABLE (DEFERRED REVENUE) JANUARY 1, 2014		GRANT RECEIVED		RECEIVABLE (DEFERRED REVENUE) DECEMBER 31, 2014		EXPENDITURES
			FEDERAL	STATE	FEDERAL	STATE	FEDERAL	STATE	
<b><u>U.S. DEPARTMENT OF JUSTICE - Continued</u></b>									
Indirect Programs - Continued									
Bulletproof Vest Partnership Program	16.607	\$ 15,078	\$ -	\$ -	\$ 7,943	\$ -	\$ -	\$ -	\$ 7,943
Public Safety Partnerships and Community Policing Grants 2013-UM-WX-0119 9/1/13 - 8/31/16	16.710	375,000	-	-	99,923	-	34,925	-	134,848
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>			<b>163,653</b>	<b>-</b>	<b>621,596</b>	<b>-</b>	<b>161,273</b>	<b>-</b>	<b>619,216</b>
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>									
WISCONSIN DEPARTMENT OF TRANSPORTATION									
Wisconsin Bureau of Aeronautics Airport Improvement Program	20.106								
AIP #3-55-0030-33		6,270,000	-	-	160,554	-	-	-	160,554
AIP #3-55-0030-34		6,150,261	-	-	203,359	-	-	-	203,359
AIP #3-55-0030-35		171,601	-	-	-	-	-	-	-
AIP #3-55-0030-36		2,501,999	-	-	-	-	-	-	-
AIP #3-55-0030-37		5,969,190	-	-	661,635	-	-	-	661,635
TOTAL 20.106			-	-	1,025,548	-	-	-	1,025,548
Highway Planning and Construction Transportation Enhancement #5991-07-02	20.205	87,160	77,480	-	77,480	-	-	-	-
WISCONSIN DEPARTMENT OF NATURAL RESOURCES									
Recreational Trails Program	20.219								
RTA-501-12		45,000	40,675	-	45,000	-	-	-	4,325
Highway Planning and Construction Cluster			118,155	-	122,480	-	-	-	4,325
Federal Transit Formula Grant	20.507/395.104								
Section 9 Operational Asst Grant									
WI-90-X776-00		1,772,085	-	-	1,772,085	-	-	-	1,772,085
MN-90-X322-00		105,000	-	-	105,000	-	-	-	105,000
Paratransit		77,011	-	-	-	77,011	-	-	77,011
2014 WI-XX02008 La Crosse, WI		1,335,906	-	-	-	1,202,315	-	55,795	1,258,110
2013 WI-XX02008 La Crosse, WI		1,373,010	-	53,310	-	-	-	53,310	-
2012 WI-XX02008 La Crosse, WI		1,395,420	-	139,542	-	139,542	-	-	-
2011 WI-XX02008 La Crosse, WI		1,579,212	-	76,330	-	76,330	-	-	-
2010 WI-XX02008 La Crosse, WI		155,968	-	(58,343)	-	(58,343)	-	-	-
2009 WI-XX02008 La Crosse, WI		1,841,599	-	(39,892)	-	(39,892)	-	-	-
TOTAL 20.507/395.104			-	170,947	1,877,085	1,396,963	-	109,105	3,212,206
<b><u>NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION</u></b>									
WISCONSIN DEPARTMENT OF TRANSPORTATION									
Speed and Aggressive Driving Enforcement	20.600								
0954-40-11 10/1/10-9/30/11		8,000	-	-	7,393	-	-	-	7,393
State and Community Highway Safety	20.600								
Pedestrian Safety Enforcement Project		10,000	-	-	8,823	-	-	-	8,823
0954-80-12 10/1/13-9/30/14									

**CITY OF LA CROSSE, WISCONSIN**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**YEAR ENDED DECEMBER 31, 2014**

GRANTOR AGENCY PASS-THROUGH AGENCY GRANT DESCRIPTION GRANT PERIOD AND NUMBER	FEDERAL CATALOG OR STATE I.D. NUMBER	AWARD AMOUNT	RECEIVABLE (DEFERRED REVENUE) JANUARY 1, 2014		GRANT RECEIVED		RECEIVABLE (DEFERRED REVENUE) DECEMBER 31, 2014		EXPENDITURES
			FEDERAL	STATE	FEDERAL	STATE	FEDERAL	STATE	
<b><u>U.S. DEPARTMENT OF TRANSPORTATION - Continued</u></b>									
<b><u>NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION - Continued</u></b>									
<b>WISCONSIN DEPARTMENT OF TRANSPORTATION - Continued</b>									
Alcohol Impaired Driving Counter Measures Incentive Grant Alcohol Enforcement Project 02031 10/1/12-9/30/13	20.601	\$ 25,000	\$ 5,689		\$ 20,753		\$ -		\$ 15,064
State and Community Highway Safety Bicycle Safety Grant 0954-80-13 10/1/13-9/30/14	20.600	4,000	-	-	3,928	-	-	-	3,928
TOTAL 20.600			5,689	-	40,897	-	-	-	35,208
Alcohol Enforcement OWI Task Force 0964-31-57 6/9/14 - 9/30/14 0955-00-07 10/1/14 - 9/30/15	20.616	4,300 12,100	- -	- -	3,731 -	- -	- 2,779	- -	3,731 2,779
TOTAL 20.616			-	-	3,731	-	2,779	-	6,510
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>			<b>123,844</b>	<b>170,947</b>	<b>3,069,741</b>	<b>1,396,963</b>	<b>2,779</b>	<b>109,105</b>	<b>4,283,797</b>
<b><u>US DEPT OF THE NATIONAL ENDOWMENT FOR THE ARTS</u></b>									
Promotion of the Arts Grants to Organizations and Individuals 13-4292-7068	45.024	25,000	2,107	-	25,000	-	-	-	22,893
<b><u>US DEPT OF ENVIRONMENTAL PROTECTION AGENCY</u></b>									
<b>WISCONSIN DEPARTMENT OF NATURAL RESOURCES</b>									
ARRA - Brownfields Assessment and Cleanup Cooperative Agreement RRG-029	66.818	250,000	31,246	-	31,246	-	61,542	-	61,542
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITIES</u></b>									
<b>FEDERAL EMERGENCY MANAGEMENT AGENCY</b>									
Homeland Security/AFG EMW-2012-FO-07166 EMW-2013-FO-03580	97.044	25,744 28,980	(3,943) -	- -	- 28,980	- -	- -	- -	3,943 28,980
Port Security Grant Program EMW-2013-PU-00066	97.056	79,250	-	-	46,475	-	-	-	46,475
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITIES</b>			<b>(3,943)</b>	<b>-</b>	<b>75,455</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>79,398</b>



**CITY OF LA CROSSE, WISCONSIN**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**YEAR ENDED DECEMBER 31, 2014**

GRANTOR AGENCY PASS-THROUGH AGENCY GRANT DESCRIPTION GRANT PERIOD AND NUMBER	FEDERAL CATALOG OR STATE I.D. NUMBER	AWARD AMOUNT	RECEIVABLE (DEFERRED REVENUE) JANUARY 1, 2014		GRANT RECEIVED		RECEIVABLE (DEFERRED REVENUE) DECEMBER 31, 2014		EXPENDITURES
			FEDERAL	STATE	FEDERAL	STATE	FEDERAL	STATE	
<b><u>WISCONSIN DEPARTMENT OF NATURAL RESOURCES</u></b>									
RU Recycling Grant	370.670	\$ 167,920	\$ -	\$ -	\$ -	\$ 167,920	\$ -	\$ -	\$ 167,920
RU Consolidation Grant	370.673	13,438	-	-	-	13,438	-	-	13,438
Urban Wildlife Damage Abatement UW08-071	370.658	5,000	-	522	-	-	-	522	-
Acquisition and Development of Local Parks Program	370.TA20								
S-ADLP3-12-1144 (Black River Trail Outdoor Rec)		183,649	-	(91,825)	-	-	-	(91,627)	198
S-ADLP3-1095 (RTA-438-09) (North Bank Trail)		16,530	-	366	-	-	-	366	-
TOTAL 370.TA20			-	(91,459)	-	-	-	(91,261)	198
Ready for Reuse Hazardous Substance Grant	370.621								
RRL-012		260,000	-	-	-	-	-	8,423	8,423
RRL-013		250,000	-	-	-	-	-	207	207
TOTAL 370.621			-	-	-	-	-	8,630	8,630
Municipal Flood Control Grant Program MFC-32246-10	370.TH1	262,710	-	134,752	-	-	-	134,752	-
<b>TOTAL WISCONSIN DEPARTMENT OF NATURAL RESOURCES</b>			<b>-</b>	<b>43,815</b>	<b>-</b>	<b>181,358</b>	<b>-</b>	<b>52,643</b>	<b>190,186</b>
<b><u>WISCONSIN DEPARTMENT OF JUSTICE</u></b>									
Internet Crimes Against Children	455.321	2,490	-	(95)	-	-	-	(95)	-
<b><u>WISCONSIN DEPARTMENT OF ADMINISTRATION</u></b>									
OFFICE OF JUSTICE ASSISTANCE Beat Patrol Grant 2014-BP-01-9951-2 1/1/2014-12/31/2014	505.603	121,434	-	-	-	121,434	-	-	121,434
<b>TOTAL AWARDS</b>			<b>\$ 432,431</b>	<b>\$ 214,667</b>	<b>\$ 4,984,623</b>	<b>\$ 1,699,755</b>	<b>\$ 512,304</b>	<b>\$ 161,653</b>	<b>\$ 6,711,237</b>

**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 OMB Circular A-133 *Audits of States, Local Governments, and Nonprofit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the presentation of, the basic 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 OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**CITY OF LA CROSSE, WISCONSIN**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**DECEMBER 31, 2014**

**Section I - Summary of Auditors' Results**

*Financial Statements*

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

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

*Federal Awards*

Internal control over major federal and state programs:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified that are not considered to be material weakness(es)?  Yes  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 Section 510(a) of Circular A-133?  Yes  No

Identification of federal major programs:

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

Identification of state major program:

395.104	Section 9 Operational Assistance Grant
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**CITY OF LA CROSSE, WISCONSIN**  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued  
DECEMBER 31, 2014

**Section I - Summary of Auditors' Results - Continued**

Dollar threshold used to distinguish between  
Type A and Type B federal and state programs: \$300,000  
Type A and Type B state programs: \$100,000

Auditee qualified as low-risk auditee? \_\_\_\_\_ Yes   X   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

\_\_\_\_\_  
August 6, 2015

**CITY OF LA CROSSE, WISCONSIN**  
**FEDERAL TRANSIT ADMINISTRATION RECONCILIATION**  
**YEAR ENDED DECEMBER 31, 2014**

ACCRUED BASIS REVENUE PER FINANCIAL STATEMENT/SINGLE AUDIT

Operating revenue	\$ 779,487
Damage income	5,313
Dividends	20,627
Intergovernmental grants	3,370,306
Transfer from other funds	322,643
Other income	35,654
Intergovernmental charges	<u>664,594</u>
REVENUE PER FINANCIAL STATEMENT/SINGLE AUDIT	5,198,624
Less: Other revenue (contra expense)	<u>8,573</u>
<b>REVENUE PER NTD REPORT</b>	<b><u>\$ 5,190,051</u></b>

Expenses per single audit	\$ 5,198,624
Add: Depreciation expense	724,294
OPEB	<u>93,982</u>
EXPENSES PER FINANCIAL STATEMENT	6,016,900
Less: Contra expenses	<u>8,573</u>
<b>EXPENSES PER NTD REPORT</b>	<b><u>\$ 6,008,327</u></b>

**CITY OF LA CROSSE, WISCONSIN**  
**SCHEDULE OF PASSENGER FACILITY CHARGES COLLECTED AND EXPENDED**  
**YEAR ENDED DECEMBER 31, 2014**

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, 2014		\$ 382,853
REVENUE		
PFC collected		397,880
Interest earned		546
TOTAL REVENUE		398,426
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	22,669
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	2,752
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	(5,750)
Runway 13/31 pavement maintenance	35,000	-
Commercial terminal Bldg Upgrades-PH II	129,657	-
Commercial terminal Bldg Upgrades-PH III	3,715,313	472,198
Emergency Radio System Upgrade	236,000	-
TOTAL EXPENDITURES	\$ 13,059,383	491,869
BALANCE OF UNLIQUIDATED PFC REVENUE AS OF DECEMBER 31, 2014		\$ 289,410