

SUPPLEMENTARY INFORMATION

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NON-MAJOR SPECIAL REVENUE FUNDS

Special revenue funds are used to account for and report the proceeds from specific revenue sources (other than expendable trust or major capital projects) that are legally restricted or committed to expenditures for specific purposes.

AGING AND DISABILITY RESOURCE CENTER CONTRACT FUND - To account for federal and state funds that provide services to eligible persons who are elderly, developmentally disabled, physically disabled or have a long-term mental illness.

COUNTY LIBRARY FUND - To account for funds provided to maintain a member library system.

WALTER TARMANN FUND - To account for funds provided for the purchase of future parkland acquisitions.

TRANSPORTATION FUND - To account for funds needed to provide all services on the County trunk highway system and selected non-county roads, including planning, designing and construction.

COMMUNITY DEVELOPMENT FUND - To account for federal funds provided to aid low income and other disadvantaged persons.

WORKFORCE INNOVATION OPPORTUNITY ACT FUND – To account for federal funds related to the WIOA grant

WORKFORCE DEVLEOPMENT CENTER FUND – To account for funds to operate a one-stop operator location for the integration of employment, training, education and economic development services for job seekers, workers and employers

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WAUKESHA COUNTY, WISCONSIN

COMBINING BALANCE SHEET -
ALL NON-MAJOR SPECIAL REVENUE FUNDS
December 31, 2021

	Aging and Disability Resource Center Contract Fund	County Library Fund	Walter Tarmann Fund	Transportation Fund	Community Development Fund	Workforce Innovation Opportunity Act Fund	Workforce Development Center Fund	Total Non-Major Special Revenue Funds
ASSETS								
Cash and investments	\$ -	\$ -	\$ 3,929,251	\$ -	\$ 9,087,212	\$ -	\$ 298,011	\$ 13,314,474
Receivables:								
Property taxes levied for ensuing year's budget	-	3,706,706	-	3,319,709	-	-	-	7,026,415
Accounts	250	-	148,846	85,496	204,451	-	34,795	473,838
Total Receivables - Net	250	3,706,706	148,846	3,405,205	204,451	-	34,795	7,500,253
Due from other governments	1,567,417	-	-	1,493,101	3,789,936	255,801	43,947	7,150,202
Prepaid items	-	-	-	-	1,481,948	-	-	1,481,948
Inventories	-	-	-	667,416	-	-	-	667,416
Long term receivable - Net	-	-	-	-	5,139,314	-	-	5,139,314
Total assets	\$ 1,567,667	\$ 3,706,706	\$ 4,078,097	\$ 5,565,722	\$ 19,702,861	\$ 255,801	\$ 376,753	\$ 35,253,607
LIABILITIES								
Accounts payable	\$ 55,976	\$ -	\$ -	\$ 410,735	\$ 3,163,736	\$ 212,768	\$ 13,338	\$ 3,856,553
Due to other governments	-	-	-	202,847	-	-	-	202,847
Due to other funds	191,875	-	-	758,975	-	43,033	-	993,883
Other unearned revenue	-	-	-	22,751	11,009,110	-	-	11,031,861
Total liabilities	247,851	-	-	1,395,308	14,172,846	255,801	13,338	16,085,144
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue - revolving loans	-	-	-	-	5,139,314	-	-	5,139,314
Property taxes levied for future periods	-	3,706,706	-	3,319,709	-	-	-	7,026,415
Total deferred inflows of resources	-	3,706,706	-	3,319,709	5,139,314	-	-	12,165,729
FUND BALANCES								
Non-spendable:								
Inventories	-	-	-	667,416	-	-	-	667,416
Restricted:								
Park purposes	-	-	4,078,097	-	-	-	-	4,078,097
Community development	-	-	-	-	390,701	-	-	390,701
Human services	1,319,816	-	-	-	-	-	363,415	1,683,231
Assigned:								
Subsequent year's budget	-	-	-	183,289	-	-	-	183,289
Total Fund Balances	1,319,816	-	4,078,097	850,705	390,701	-	363,415	7,002,734
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 1,567,667	\$ 3,706,706	\$ 4,078,097	\$ 5,565,722	\$ 19,702,861	\$ 255,801	\$ 376,753	\$ 35,253,607

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - ALL NON-MAJOR SPECIAL REVENUE FUNDS
For The Year Ended December 31, 2021

	Aging and Disability Resource Center Contract Fund	County Library Fund	Walter Tarmann Fund	Transportation Fund	Community Development Fund	Workforce Innovation Opportunity Act Fund	Workforce Development Center Fund	Total Non-Major Special Revenue Funds
REVENUES								
Intergovernmental contracts/grants	\$ 3,425,648	\$ -	\$ -	\$ 12,124,310	\$ 7,942,247	\$ 1,360,234	\$ 89,650	\$ 24,942,089
Taxes	-	3,659,778	-	3,186,377	-	-	-	6,846,155
Fines and licenses	-	-	-	181,990	-	-	-	181,990
Charges for services	-	-	-	507,160	4,200	-	148,491	659,851
Interdepartmental revenues	-	-	-	758,413	-	-	-	758,413
Investment earnings	-	-	-	-	-	-	2,017	2,017
Miscellaneous revenues	-	-	20,391	399,622	695,031	-	-	1,115,044
Total revenues	3,425,648	3,659,778	20,391	17,157,872	8,641,478	1,360,234	240,158	34,505,559
EXPENDITURES								
Current:								
Health and human services	3,425,648	-	-	-	-	-	-	3,425,648
Environment, parks and education	-	3,659,778	-	-	9,351,598	1,360,234	-	14,371,610
Public works	-	-	-	16,369,562	-	-	-	16,369,562
General government	-	-	-	-	-	-	239,509	239,509
Capital outlay:								
Public works	-	-	-	136,032	-	-	-	136,032
Total expenditures	3,425,648	3,659,778	-	16,505,594	9,351,598	1,360,234	239,509	34,542,361
Excess of Revenues Over (Under) Expenditures	-	-	20,391	652,278	(710,120)	-	649	(36,802)
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	226,000	-	-	-	226,000
Transfers out	-	-	(1,790,601)	(911,692)	-	-	-	(2,702,293)
Total other financing sources (uses)	-	-	(1,790,601)	(685,692)	-	-	-	(2,476,293)
Net change in fund balances	-	-	(1,770,210)	(33,414)	(710,120)	-	649	(2,513,095)
Fund Balances - January 1	1,319,816	-	5,848,307	884,119	1,100,821	-	362,766	9,515,829
Fund Balances - December 31	\$ 1,319,816	\$ -	\$ 4,078,097	\$ 850,705	\$ 390,701	\$ -	\$ 363,415	\$ 7,002,734

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -
AGING AND DISABILITY RESOURCE CENTER CONTRACT FUND
For The Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants	\$ 3,800,775	\$ 3,800,775	\$ 3,425,648	\$ (375,127)
Total revenues	<u>3,800,775</u>	<u>3,800,775</u>	<u>3,425,648</u>	<u>(375,127)</u>
EXPENDITURES				
Health and human services:				
Personnel	3,149,173	3,094,173	2,791,020	303,153
Operating	256,951	303,451	236,242	67,209
Interdepartmental charges	394,651	403,151	398,386	4,765
Total expenditures	<u>3,800,775</u>	<u>3,800,775</u>	<u>3,425,648</u>	<u>375,127</u>
Excess of Revenues Over Expenditures	-	-	-	-
Fund Balance - January 1	1,319,816	1,319,816	1,319,816	-
Fund Balance - December 31	<u>\$ 1,319,816</u>	<u>\$ 1,319,816</u>	<u>\$ 1,319,816</u>	<u>\$ -</u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - COUNTY LIBRARY FUND
For The Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance from Final Budget</u>
REVENUES				
Taxes	\$ 3,659,778	\$ 3,659,778	\$ 3,659,778	\$ -
Total revenues	<u>3,659,778</u>	<u>3,659,778</u>	<u>3,659,778</u>	<u>-</u>
EXPENDITURES				
Environment, parks and education:				
Operating	3,659,778	3,659,778	3,659,778	-
Total expenditures	<u>3,659,778</u>	<u>3,659,778</u>	<u>3,659,778</u>	<u>-</u>
Excess of Revenues Over Expenditures	-	-	-	-
Fund Balance - January 1	-	-	-	-
Fund Balance - December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - WALTER TARMANN FUND
For The Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Miscellaneous revenues	\$ -	\$ -	\$ 20,391	\$ 20,391
Total revenues	<u>-</u>	<u>-</u>	<u>20,391</u>	<u>20,391</u>
EXPENDITURES				
Environment, parks and education:				
Operating	62,500	62,500	-	62,500
Capital outlay	337,500	337,500	-	337,500
Total expenditures	<u>400,000</u>	<u>400,000</u>	<u>-</u>	<u>400,000</u>
Excess of Revenues Over (Under) Expenditures	<u>(400,000)</u>	<u>(400,000)</u>	<u>20,391</u>	<u>420,391</u>
OTHER FINANCING USES				
Transfers out	-	-	(1,790,601)	(1,790,601)
Total other financing uses	<u>-</u>	<u>-</u>	<u>(1,790,601)</u>	<u>(1,790,601)</u>
Net change in fund balances	<u>(400,000)</u>	<u>(400,000)</u>	<u>(1,770,210)</u>	<u>(1,370,210)</u>
Fund Balance - January 1	5,848,307	5,848,307	5,848,307	-
Fund Balance - December 31	<u><u>\$ 5,448,307</u></u>	<u><u>\$ 5,448,307</u></u>	<u><u>\$ 4,078,097</u></u>	<u><u>\$ (1,370,210)</u></u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - TRANSPORTATION FUND
For The Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants	\$ 11,646,170	\$ 11,674,170	\$ 12,124,310	\$ 450,140
Taxes	3,186,377	3,186,377	3,186,377	-
Fines and licenses	143,500	143,500	181,990	38,490
Charges for services	632,999	632,999	507,160	(125,839)
Interdepartmental revenues	712,473	712,473	758,413	45,940
Miscellaneous revenues	454,239	454,239	399,622	(54,617)
Total revenues	<u>16,775,758</u>	<u>16,803,758</u>	<u>17,157,872</u>	<u>354,114</u>
EXPENDITURES				
Public works:				
Personnel	7,262,379	7,502,379	7,389,875	112,504
Operating	4,405,386	4,179,579	3,750,175	429,404
Interdepartmental charges	5,157,993	5,262,993	5,229,512	33,481
Capital outlay	135,000	204,000	136,032	67,968
Total expenditures	<u>16,960,758</u>	<u>17,148,951</u>	<u>16,505,594</u>	<u>643,357</u>
Excess of Revenues Over (Under) Expenditures	<u>(185,000)</u>	<u>(345,193)</u>	<u>652,278</u>	<u>997,471</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	226,000	226,000
Transfers out	-	-	(911,692)	(911,692)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(685,692)</u>	<u>(685,692)</u>
Net change in fund balances	<u>(185,000)</u>	<u>(345,193)</u>	<u>(33,414)</u>	<u>311,779</u>
Fund Balance - January 1	884,119	884,119	884,119	-
Fund Balance - December 31	<u>\$ 699,119</u>	<u>\$ 538,926</u>	<u>\$ 850,705</u>	<u>\$ 311,779</u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - COMMUNITY DEVELOPMENT FUND
For The Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants	\$ 2,912,013	\$ 41,073,578	\$ 7,942,247	\$ (33,131,331)
Charges for services	64,585	64,585	4,200	(60,385)
Miscellaneous revenues	440,000	971,264	695,031	(276,233)
Total revenues	<u>3,416,598</u>	<u>42,109,427</u>	<u>8,641,478</u>	<u>(33,467,949)</u>
EXPENDITURES				
Environment, parks and education				
Personnel	360,227	360,227	343,665	16,562
Operating	2,975,603	41,567,532	8,837,919	32,729,613
Interdepartmental charges	80,768	181,668	170,014	11,654
Total expenditures	<u>3,416,598</u>	<u>42,109,427</u>	<u>9,351,598</u>	<u>32,757,829</u>
Excess of Revenues Under Expenditures	-	-	(710,120)	(710,120)
Fund Balance - January 1	1,100,821	1,100,821	1,100,821	-
Fund Balance - December 31	<u>\$ 1,100,821</u>	<u>\$ 1,100,821</u>	<u>\$ 390,701</u>	<u>\$ (710,120)</u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - WORKFORCE INNOVATION OPPORTUNITY ACT FUND
For The Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants	\$ 1,457,602	\$ 2,714,602	\$ 1,360,234	\$ (1,354,368)
Total revenues	<u>1,457,602</u>	<u>2,714,602</u>	<u>1,360,234</u>	<u>(1,354,368)</u>
EXPENDITURES				
Environment, parks and education				
Personnel	107,005	107,005	106,562	443
Operating	1,350,525	2,607,525	1,253,600	1,353,925
Interdepartmental charges	72	72	72	-
Total expenditures	<u>1,457,602</u>	<u>2,714,602</u>	<u>1,360,234</u>	<u>1,354,368</u>
Excess of Revenues Over Expenditures	-	-	-	-
Fund Balance - January 1	-	-	-	-
Fund Balance - December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL - WORKFORCE DEVELOPMENT CENTER FUND
 For The Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants	\$ 90,000	\$ 90,000	\$ 89,650	\$ (350)
Charges for services	256,617	256,617	148,491	(108,126)
Investment earnings	-	-	2,017	2,017
Total revenues	<u>346,617</u>	<u>346,617</u>	<u>240,158</u>	<u>(106,459)</u>
EXPENDITURES				
General government:				
Personnel	141,184	141,184	138,037	3,147
Operating	237,433	237,433	101,472	135,961
Interdepartmental charges	9,000	9,000	-	9,000
Total expenditures	<u>387,617</u>	<u>387,617</u>	<u>239,509</u>	<u>148,108</u>
Excess of Revenues Over (Under) Expenditures	(41,000)	(41,000)	649	41,649
Fund Balance - January 1	362,766	362,766	362,766	-
Fund Balance - December 31	<u>\$ 321,766</u>	<u>\$ 321,766</u>	<u>\$ 363,415</u>	<u>\$ 41,649</u>

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DEBT SERVICE FUND

The debt service fund is used to account for the accumulation of resources for the payment of general long-term debt principal, interest and service costs.

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WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - DEBT SERVICE FUND
For The Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Taxes	\$ 14,312,719	\$ 14,312,719	\$ 14,312,719	\$ -
Investment earnings	-	-	56,984	56,984
Total revenues	<u>14,312,719</u>	<u>14,312,719</u>	<u>14,369,703</u>	<u>56,984</u>
EXPENDITURES				
Debt service:				
Principal retirement	12,905,000	12,905,000	12,905,000	-
Interest and fiscal charges	1,968,594	1,968,594	1,737,311	231,283
Total expenditures	<u>14,873,594</u>	<u>14,873,594</u>	<u>14,642,311</u>	<u>231,283</u>
Excess of Revenues Over (Under) Expenditures	<u>(560,875)</u>	<u>(560,875)</u>	<u>(272,608)</u>	<u>288,267</u>
OTHER FINANCING SOURCES				
Premium on general obligation notes issued	-	-	355,490	355,490
Transfers in	350,000	350,000	350,000	-
Total other financing sources	<u>350,000</u>	<u>350,000</u>	<u>705,490</u>	<u>355,490</u>
Net change in fund balances	<u>(210,875)</u>	<u>(210,875)</u>	<u>432,882</u>	<u>643,757</u>
Fund Balance - January 1	3,135,712	3,135,712	3,135,712	-
Fund Balance - December 31	<u>\$ 2,924,837</u>	<u>\$ 2,924,837</u>	<u>\$ 3,568,594</u>	<u>\$ 643,757</u>

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CAPITAL PROJECTS FUND

The capital projects fund is used to account for and report financial resources that are restricted, committed or assigned for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

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WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - CAPITAL PROJECTS FUND
For The Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
General intergovernmental assistance	\$ 1,496,856	\$ 1,496,856	\$ 1,947,933	\$ 451,077
Intergovernmental contracts/grants	3,370,500	4,816,300	2,260,876	(2,555,424)
Taxes	1,515,927	1,515,927	1,515,927	-
Investment earnings	120,000	120,000	123,897	3,897
Miscellaneous revenues	200,000	200,000	232,053	32,053
Total revenues	<u>6,703,283</u>	<u>8,149,083</u>	<u>6,080,686</u>	<u>(2,068,397)</u>
EXPENDITURES				
Capital outlay:				
Justice and public safety	2,800,000	14,993,286	10,415,091	4,578,195
Health and human services	-	1,693,620	3,334	1,690,286
Environment, parks and education	4,290,000	5,581,819	2,223,112	3,358,707
Public works	11,736,900	18,818,789	13,201,463	5,617,326
General government	350,000	2,979,649	480,600	2,499,049
Total expenditures	<u>19,176,900</u>	<u>44,067,163</u>	<u>26,323,600</u>	<u>17,743,563</u>
Excess of Revenues Over (Under) Expenditures	<u>(12,473,617)</u>	<u>(35,918,080)</u>	<u>(20,242,914)</u>	<u>15,675,166</u>
OTHER FINANCING SOURCES (USES)				
General obligation notes issued	12,000,000	12,000,000	12,000,000	-
Transfers in	92,500	124,300	332,969	208,669
Transfers out	-	-	(341,709)	(341,709)
Total other financing sources (uses)	<u>12,092,500</u>	<u>12,124,300</u>	<u>11,991,260</u>	<u>(133,040)</u>
Net change in fund balances	<u>(381,117)</u>	<u>(23,793,780)</u>	<u>(8,251,654)</u>	<u>15,542,126</u>
Fund Balance - January 1	33,694,040	33,694,040	33,694,040	-
Fund Balance - December 31	<u>\$ 33,312,923</u>	<u>\$ 9,900,260</u>	<u>\$ 25,442,386</u>	<u>\$ 15,542,126</u>

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NON-MAJOR ENTERPRISE FUNDS

Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered, primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

GOLF COURSE FUND - To account for the operation and maintenance of three County golf courses, located in the north central, eastern and central sections of the County.

ICE ARENA FUND - To account for the operation and maintenance of two County ice rinks, located in the eastern and western sections of the County.

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WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF NET POSITION - ALL NON-MAJOR ENTERPRISE FUNDS
December 31, 2021

	Golf Course Fund	Ice Arena Fund	Total Non-Major Enterprise Funds
ASSETS			
Current assets:			
Cash and investments	\$ 2,964,739	\$ 390,435	\$ 3,355,174
Accounts receivable	-	47,781	47,781
Due from other governments	-	3,840	3,840
Prepaid items	850	-	850
Inventories	52,941	180	53,121
Total current assets	<u>3,018,530</u>	<u>442,236</u>	<u>3,460,766</u>
Noncurrent assets:			
Advances to other funds	461,609	-	461,609
Restricted asset:			
Net pension asset	268,295	136,335	404,630
Capital assets:			
Land	384,715	1,800,000	2,184,715
Buildings	1,973,552	6,559,274	8,532,826
Improvements other than buildings	1,129,915	495,660	1,625,575
Machinery and equipment	319,725	381,580	701,305
Software	35,859	-	35,859
Less accumulated depreciation/amortization	(2,807,237)	(5,459,214)	(8,266,451)
Total capital assets (net of accumulated depreciation/amortization)	<u>1,036,529</u>	<u>3,777,300</u>	<u>4,813,829</u>
Total noncurrent assets	<u>1,766,433</u>	<u>3,913,635</u>	<u>5,680,068</u>
Total assets	<u>\$ 4,784,963</u>	<u>\$ 4,355,871</u>	<u>\$ 9,140,834</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension related amounts	\$ 459,874	\$ 225,137	\$ 685,011
Total deferred outflows of resources	<u>\$ 459,874</u>	<u>\$ 225,137</u>	<u>\$ 685,011</u>
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 9,119	\$ 38,966	\$ 48,085
Accrued compensation	22,152	7,047	29,199
Other liabilities	43,913	66,654	110,567
Other unearned revenue	8,754	-	8,754
Total current liabilities	<u>83,938</u>	<u>112,667</u>	<u>196,605</u>
Noncurrent liabilities:			
Advances from other funds	-	2,101,593	2,101,593
Total noncurrent liabilities	<u>-</u>	<u>2,101,593</u>	<u>2,101,593</u>
Total liabilities	<u>\$ 83,938</u>	<u>\$ 2,214,260</u>	<u>\$ 2,298,198</u>
DEFERRED INFLOWS OF RESOURCES			
Pension related amounts	\$ 601,611	\$ 304,069	\$ 905,680
Total deferred inflows of resources	<u>\$ 601,611</u>	<u>\$ 304,069</u>	<u>\$ 905,680</u>
NET POSITION			
Net investment in capital assets	\$ 1,036,529	\$ 3,777,300	\$ 4,813,829
Restricted for pension	268,295	136,335	404,630
Unrestricted (deficit)	3,254,464	(1,850,956)	1,403,508
Total net position	<u>\$ 4,559,288</u>	<u>\$ 2,062,679</u>	<u>\$ 6,621,967</u>

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - ALL NON-MAJOR ENTERPRISE FUNDS
For The Year Ended December 31, 2021

	Golf Course Fund	Ice Arena Fund	Total Non-Major Enterprise Funds
OPERATING REVENUES			
Charges for services	\$ 2,416,363	\$ 1,006,614	\$ 3,422,977
Miscellaneous revenues	20,926	5,071	25,997
Total operating revenues	2,437,289	1,011,685	3,448,974
OPERATING EXPENSES			
Salaries	688,785	348,382	1,037,167
Benefits	132,953	121,333	254,286
Operating	602,130	383,770	985,900
Interdepartmental	631,606	110,913	742,519
Depreciation	78,725	192,788	271,513
Total operating expenses	2,134,199	1,157,186	3,291,385
Operating income (loss)	303,090	(145,501)	157,589
NON-OPERATING REVENUES (EXPENSES)			
Investment earnings	13,165	3,399	16,564
Loss on disposal of capital assets	(746,559)	-	(746,559)
Total non-operating revenues (expenses)	(733,394)	3,399	(729,995)
Loss before transfers	(430,304)	(142,102)	(572,406)
Transfers in	1,430,551	235,750	1,666,301
Change in net position	1,000,247	93,648	1,093,895
Net position - January 1	3,559,041	1,969,031	5,528,072
Net position - December 31	\$ 4,559,288	\$ 2,062,679	\$ 6,621,967

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF CASH FLOWS - ALL NON-MAJOR ENTERPRISE FUNDS
For The Year Ended December 31, 2021

	Golf Course Fund	Ice Arena Fund	Total Non-Major Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	\$ 2,436,095	\$ 992,748	\$ 3,428,843
Payments to suppliers	(620,418)	(305,649)	(926,067)
Payments to employees	(884,783)	(508,468)	(1,393,251)
Payments for interfund services used	(631,606)	(110,913)	(742,519)
Total cash flows from operating activities	299,288	67,718	367,006
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES			
Transfers from other funds	1,430,551	235,750	1,666,301
Total cash flows from non-capital financing activities	1,430,551	235,750	1,666,301
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition of capital assets	(82,512)	(275,337)	(357,849)
Total cash flows from capital and related financing activities	(82,512)	(275,337)	(357,849)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received	13,165	3,399	16,564
Total cash flows from investing activities	13,165	3,399	16,564
Net change in cash and cash equivalents	1,660,492	31,530	1,692,022
Cash and Cash Equivalents, Beginning of Year	1,304,247	358,905	1,663,152
Cash and Cash Equivalents, End of Year	\$ 2,964,739	\$ 390,435	\$ 3,355,174
NON-CASH CAPITAL AND RELATED FINANCING ACTIVITIES			
None			
RECONCILIATION OF OPERATING LOSS TO NET CASH FLOWS FROM OPERATING ACTIVITIES			
Operating income (loss)	\$ 303,090	\$ (145,501)	\$ 157,589
Depreciation expense	78,725	192,788	271,513
(Increase) Decrease in accounts receivable	90	(5,400)	(5,310)
(Increase) Decrease in due from other governments	-	(2,290)	(2,290)
(Increase) Decrease in prepaid items	(850)	-	(850)
(Increase) Decrease in inventories	224	-	224
(Increase) Decrease in deferred outflows - pension related amounts	(105,167)	(54,139)	(159,306)
Increase (Decrease) in accounts payable	(25,526)	11,467	(14,059)
Increase (Decrease) in accrued compensation	(5,766)	(8,368)	(14,134)
Increase (Decrease) in other liabilities	7,864	66,654	74,518
Increase (Decrease) in other unearned revenue	(1,284)	(11,247)	(12,531)
Increase (Decrease) in net pension asset/liability	(122,035)	(62,593)	(184,628)
Increase (Decrease) in deferred inflows - pension related amounts	169,923	86,347	256,270
Net cash flows from operating activities	\$ 299,288	\$ 67,718	\$ 367,006

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INTERNAL SERVICE FUNDS

Internal service funds are 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 governments on a cost-reimbursement basis.

HEALTH AND DENTAL INSURANCE FUND – To account for the costs associated with the County's self funded health and dental insurance benefits for County employees, elected officials, retirees and dependents.

VEHICLE REPLACEMENT FUND - To account for the costs associated with the financing of vehicle/equipment replacements when the individual item's cost equals or exceeds \$7,500 and has a useful life of two or more years. Costs are billed to user departments based on the depreciable life of the asset.

RISK MANAGEMENT / SELF INSURANCE FUND - To account for the costs associated with the investigation and/or payment of claims which are not covered under an insurance policy. Costs are billed to other County departments on a claims experience/exposure or an actual cost basis. This fund also accounts for funds invested in the Wisconsin Municipal Mutual Insurance Company (WMMIC). The County, together with certain other units of government within the State of Wisconsin, created WMMIC to provide general and police professional liability, errors and omissions and vehicle liability coverage for counties or cities in Wisconsin. In addition, the fund accounts for the costs associated with the investigation and/payment of Workmen's Compensation claims. Costs are billed to other County departments on a claims experience/exposure basis.

CENTRAL FLEET MAINTENANCE FUND - To account for the costs associated with the maintenance and repair of all county-owned motorized equipment. Costs are billed to user departments based on actual cost.

COLLECTIONS FUND - To account for costs associated with the collection of funds owed to the County. Costs are billed to user departments based on actual costs.

END USER TECHNOLOGY FUND - To account for the costs associated with the financing and support of computer and copier equipment replacement when the individual item has a useful life of two or more years. Replacement costs are billed to user departments based on the depreciable life of the asset. Support costs are billed on the number of computers being used and the level of support.

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WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF NET POSITION - ALL INTERNAL SERVICE FUNDS
December 31, 2021

	Health and Dental Insurance Fund	Vehicle Replacement Fund	Risk Management/ Self-Insurance Fund	Central Fleet Maintenance Fund	Collections Fund	End User Technology Fund	Total Internal Service Funds
ASSETS							
Current Assets:							
Cash and investments	\$ 6,306,699	\$ 2,136,050	\$ 4,159,580	\$ 748,995	\$ 426,567	\$ 1,462,571	\$ 15,240,462
Accounts receivable	615,284	26,800	8,980	3,408	49,738	-	704,210
Due from other governments	38,151	-	183	8,230	734	-	47,298
Prepaid items	114,685	-	26,440	-	851	146,053	288,029
Inventories	-	-	-	628,480	-	-	628,480
Total current assets	<u>7,074,819</u>	<u>2,162,850</u>	<u>4,195,183</u>	<u>1,389,113</u>	<u>477,890</u>	<u>1,608,624</u>	<u>16,908,479</u>
Noncurrent Assets:							
Restricted assets:							
Restricted cash and investments	-	-	462,789	-	-	-	462,789
Deposit in WMMIC	-	-	2,459,264	-	-	-	2,459,264
Net pension asset	-	-	100,660	306,518	177,621	980,503	1,565,302
Capital assets:							
Buildings	-	-	-	4,122,283	-	-	4,122,283
Improvements other than buildings	-	-	-	6,089	-	-	6,089
Machinery and equipment	-	7,221,112	7,637	908,233	173,093	4,112,009	12,422,084
Software	-	-	-	-	-	196,732	196,732
Vehicles	-	18,135,976	-	-	-	-	18,135,976
Less accumulated depreciation/amortization	-	(13,237,526)	(7,637)	(3,106,929)	(168,956)	(2,576,350)	(19,097,398)
Total capital assets (net of accumulated depreciation/amortization)	-	<u>12,119,562</u>	<u>-</u>	<u>1,929,676</u>	<u>4,137</u>	<u>1,732,391</u>	<u>15,785,766</u>
Total noncurrent assets	-	<u>12,119,562</u>	<u>3,022,713</u>	<u>2,236,194</u>	<u>181,758</u>	<u>2,712,894</u>	<u>20,273,121</u>
Total assets	<u>\$ 7,074,819</u>	<u>\$ 14,282,412</u>	<u>\$ 7,217,896</u>	<u>\$ 3,625,307</u>	<u>\$ 659,648</u>	<u>\$ 4,321,518</u>	<u>\$ 37,181,600</u>
DEFERRED OUTFLOWS OF RESOURCES							
Pension related amounts	\$ -	\$ -	\$ 170,520	\$ 519,586	\$ 294,042	\$ 1,754,503	\$ 2,738,651
Total deferred outflows of resources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 170,520</u>	<u>\$ 519,586</u>	<u>\$ 294,042</u>	<u>\$ 1,754,503</u>	<u>\$ 2,738,651</u>

(CONTINUED)

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF NET POSITION - ALL INTERNAL SERVICE FUNDS
December 31, 2021

	Health and Dental Insurance Fund	Vehicle Replacement Fund	Risk Management/ Self-Insurance Fund	Central Fleet Maintenance Fund	Collections Fund	End User Technology Fund	Total Internal Service Funds
LIABILITIES							
Current liabilities:							
Accounts payable	\$ 839,562	\$ -	\$ 54,874	\$ 128,472	\$ 19,969	\$ 143,779	\$ 1,186,656
Accrued compensation	-	-	29,215	49,113	31,428	279,121	388,877
Other liabilities	-	-	-	-	114,745	8,438	123,183
Claims payable - current	2,860,085	-	1,958,756	-	-	-	4,818,841
Total current liabilities	3,699,647	-	2,042,845	177,585	166,142	431,338	6,517,557
Noncurrent liabilities:							
Claims payable	\$ 150,531	\$ -	\$ 3,976,868	\$ -	\$ -	\$ -	\$ 4,127,399
Total noncurrent liabilities	150,531	-	3,976,868	-	-	-	4,127,399
Total liabilities	\$ 3,850,178	\$ -	\$ 6,019,713	\$ 177,585	\$ 166,142	\$ 431,338	\$ 10,644,956
DEFERRED INFLOWS OF RESOURCES							
Pension related amounts	\$ -	\$ -	\$ 225,391	\$ 679,572	\$ 393,679	\$ 2,047,863	\$ 3,346,505
Total deferred inflows of resources	\$ -	\$ -	\$ 225,391	\$ 679,572	\$ 393,679	\$ 2,047,863	\$ 3,346,505
NET POSITION							
Net investment in capital assets	\$ -	\$ 12,119,562	\$ -	\$ 1,929,676	\$ 4,137	\$ 1,732,391	\$ 15,785,766
Restricted for pension	-	-	100,660	306,518	177,621	980,503	1,565,302
Unrestricted	3,224,641	2,162,850	1,042,652	1,051,542	212,111	883,926	8,577,722
Total net position	\$ 3,224,641	\$ 14,282,412	\$ 1,143,312	\$ 3,287,736	\$ 393,869	\$ 3,596,820	\$ 25,928,790

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WAUKESHA COUNTY, WISCONSIN
 COMBINING STATEMENT OF REVENUES, EXPENSES AND
 CHANGES IN NET POSITION - ALL INTERNAL SERVICE FUNDS
 For The Year Ended December 31, 2021

	Health and Dental Insurance Fund	Vehicle Replacement Fund	Risk Management/ Self-Insurance Fund	Central Fleet Maintenance Fund	Collections Fund	End User Technology Fund	Total Internal Service Funds
OPERATING REVENUES							
Charges for services	\$ 4,669,814	\$ -	\$ -	\$ 49,133	\$ 262,206	\$ 17,523	\$ 4,998,676
Interdepartmental revenues	18,963,854	3,502,800	2,511,198	3,769,151	552,109	6,530,821	35,829,933
Miscellaneous revenues	1,772,885	26,000	209,239	40,274	174,436	36,720	2,259,554
Total operating revenues	25,406,553	3,528,800	2,720,437	3,858,558	988,751	6,585,064	43,088,163
OPERATING EXPENSES							
Salaries	-	-	273,398	851,135	480,414	2,691,095	4,296,042
Benefits	-	-	42,776	246,737	145,892	643,563	1,078,968
Insurance and claims expense	23,339,981	-	2,627,097	-	-	-	25,967,078
Operating	3,152,607	639	63,085	2,281,918	85,116	2,190,514	7,773,879
Interdepartmental	67,341	138,466	131,265	71,546	169,376	37,192	615,186
Depreciation	-	3,308,203	-	147,174	2,758	685,621	4,143,756
Total operating expenses	26,559,929	3,447,308	3,137,621	3,598,510	883,556	6,247,985	43,874,909
Operating income (loss)	(1,153,376)	81,492	(417,184)	260,048	105,195	337,079	(786,746)
NON-OPERATING REVENUES							
Intergovernmental contracts/grants	-	-	-	3,043	-	-	3,043
Investment earnings	807	7,769	107,768	-	-	-	116,344
Gain on disposal of capital assets	-	644,990	-	-	-	-	644,990
Total non-operating revenues	807	652,759	107,768	3,043	-	-	764,377
Income (loss) before transfers	(1,152,569)	734,251	(309,416)	263,091	105,195	337,079	(22,369)
Transfers in	-	-	215,500	-	-	741,709	957,209
Change in net position	(1,152,569)	734,251	(93,916)	263,091	105,195	1,078,788	934,840
Net position - January 1	4,377,210	13,548,161	1,237,228	3,024,645	288,674	2,518,032	24,993,950
Net position - December 31	\$ 3,224,641	\$ 14,282,412	\$ 1,143,312	\$ 3,287,736	\$ 393,869	\$ 3,596,820	\$ 25,928,790

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF CASH FLOWS - ALL INTERNAL SERVICE FUNDS
For The Year Ended December 31, 2021

	Health and Dental Insurance Fund	Vehicle Replacement Fund	Risk Management/ Self-Insurance Fund	Central Fleet Maintenance Fund	Collections Fund	End User Technology Fund	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts from customers and users	\$ 6,477,033	\$ -	\$ 200,076	\$ 79,777	\$ 441,987	\$ 55,467	\$ 7,254,340
Receipts from interfund services provided	18,963,854	3,502,000	2,511,198	3,769,151	552,109	6,530,821	35,829,133
Payments to suppliers	(25,314,531)	(639)	(2,273,303)	(2,382,293)	(114,326)	(2,157,255)	(32,242,347)
Payments to employees	-	-	(341,617)	(1,187,024)	(675,187)	(3,578,278)	(5,782,106)
Payments for interfund services used	(67,341)	(138,466)	(131,265)	(71,546)	(169,376)	(37,192)	(615,186)
Total cash flows from operating activities	59,015	3,362,895	(34,911)	208,065	35,207	813,563	4,443,834
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES							
Transfers from other funds	-	-	215,500	-	-	741,709	957,209
Receipts from intergovernmental contracts/grants	-	-	-	3,043	-	-	3,043
Total cash flows from non-capital financing activities	-	-	215,500	3,043	-	741,709	960,252
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES							
Acquisition of capital assets	-	(3,540,331)	-	-	-	(711,223)	(4,251,554)
Proceeds from sales of capital assets	-	843,312	-	-	-	-	843,312
Total cash flows from capital and related financing activities	-	(2,697,019)	-	-	-	(711,223)	(3,408,242)
CASH FLOWS FROM INVESTING ACTIVITIES							
Interest received	807	7,769	107,768	-	-	-	116,344
Total cash flows from investing activities	807	7,769	107,768	-	-	-	116,344
Net change in cash and cash equivalents	59,822	673,645	288,357	211,108	35,207	844,049	2,112,188
Cash and Cash Equivalents, Beginning of Year	6,246,877	1,462,405	4,334,012	537,887	391,360	618,522	13,591,063
Cash and Cash Equivalents, End of Year	\$ 6,306,699	\$ 2,136,050	\$ 4,622,369	\$ 748,995	\$ 426,567	\$ 1,462,571	\$ 15,703,251
NON-CASH CAPITAL AND RELATED FINANCING ACTIVITIES							
None							

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WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF CASH FLOWS - ALL INTERNAL SERVICE FUNDS
For The Year Ended December 31, 2021

	Health and Dental Insurance Fund	Vehicle Replacement Fund	Risk Management/ Self-Insurance Fund	Central Fleet Maintenance Fund	Collections Fund	End User Technology Fund	Total Internal Service Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES							
Operating income (loss)	\$ (1,153,376)	\$ 81,492	\$ (417,184)	\$ 260,048	\$ 105,195	\$ 337,079	\$ (786,746)
Depreciation expense	-	3,308,203	-	147,174	2,758	685,621	4,143,756
(Increase) Decrease in accounts receivable	13,187	(26,800)	(8,980)	(3,408)	3,849	-	(22,152)
(Increase) Decrease in due from other governments	21,147	-	(183)	(6,222)	1,496	1,224	17,462
(Increase) Decrease in prepaid items	63,074	-	(26,440)	-	(851)	49,054	84,837
(Increase) Decrease in inventories	-	-	-	(139,336)	-	-	(139,336)
(Increase) Decrease in net pension asset/liability	-	-	(46,709)	(148,672)	(79,777)	(462,697)	(737,855)
(Increase) Decrease in deferred outflows - pension related amounts	-	-	(44,533)	(135,868)	(78,875)	(434,601)	(693,877)
Increase (Decrease) in accounts payable	634,983	-	53,700	38,961	(20,101)	(20,718)	686,825
Increase (Decrease) in accrued compensation	-	-	2,047	1,257	(2,725)	32,685	33,264
Increase (Decrease) in other liabilities	-	-	-	-	(8,258)	4,923	(3,335)
Increase (Decrease) in claims payable	480,000	-	389,619	-	-	-	869,619
Increase (Decrease) in deferred inflows - pension related amounts	-	-	63,752	194,131	112,496	620,993	991,372
Net cash flows from operating activities	\$ 59,015	\$ 3,362,895	\$ (34,911)	\$ 208,065	\$ 35,207	\$ 813,563	\$ 4,443,834
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE COMBINING STATEMENT OF NET POSITION							
Cash and investments - statement of net position	\$ 6,306,699	\$ 2,136,050	\$ 4,159,580	\$ 748,995	\$ 426,567	\$ 1,462,571	\$ 15,240,462
Restricted cash and investments - statement of net position	-	-	462,789	-	-	-	462,789
Cash and cash equivalents - end of year	\$ 6,306,699	\$ 2,136,050	\$ 4,622,369	\$ 748,995	\$ 426,567	\$ 1,462,571	\$ 15,703,251

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FIDUCIARY FUNDS

CUSTODIAL FUNDS

Custodial funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds.

SHERIFF – MAIN JAIL - To account for the receipt of jail prisoner's personal cash.

SHERIFF'S DEPARTMENT PROCESSING FEE FUND - To account for the receipt and disbursement of collections by the Sheriff's Department for judicial actions against residents of the County.

PROPERTY TAX PAYMENTS DUE MUNICIPALITIES - To account for the receipt and disbursement of property tax payments by the County Treasurer for four local municipalities.

CLERK OF COURTS FUND - To account for the receipt and disbursement of court-ordered payments to third parties.

OTHER CUSTODIAL FUNDS - To account for the receipt and disbursement of funds for small items, such as unclaimed property, etc.

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WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF FIDUCIARY NET POSITION - CUSTODIAL FUNDS
December 31, 2021

	<u>Dog License Fund</u>	<u>Unclaimed Property Fund</u>	<u>Flexible Spending Account</u>	<u>District Attorney NSF Fund</u>	<u>Representative Payee Fund</u>	<u>Sheriff Processing Fee</u>
ASSETS						
Cash and investments	\$ -	\$ 123,428	\$ 131,835	\$ 163,787	\$ 559,481	\$ 50,178
Total assets	<u>\$ -</u>	<u>\$ 123,428</u>	<u>\$ 131,835</u>	<u>\$ 163,787</u>	<u>\$ 559,481</u>	<u>\$ 50,178</u>
LIABILITIES						
Other liabilities	\$ -	\$ -	\$ 34,488	\$ 142,516	\$ 294,942	\$ 50,178
Due to other governments	-	-	-	-	-	-
Total liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,488</u>	<u>\$ 142,516</u>	<u>\$ 294,942</u>	<u>\$ 50,178</u>
NET POSITION						
Restricted for:						
Individuals, organizations and other governments	\$ -	\$ 123,428	\$ 97,347	\$ 21,271	\$ 264,539	\$ -
Total net position	<u>\$ -</u>	<u>\$ 123,428</u>	<u>\$ 97,347</u>	<u>\$ 21,271</u>	<u>\$ 264,539</u>	<u>\$ -</u>

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF FIDUCIARY NET POSITION - CUSTODIAL FUNDS
December 31, 2021

<u>Deferred Compensation Administration</u>	<u>DA ERAD Fund</u>	<u>Main Jail Fund</u>	<u>Municipal Property Tax Collections</u>	<u>Clerk of Courts Fund</u>	<u>Total Custodial Funds</u>
\$ 348,328	\$ 5,859	\$ 198,120	\$ 59,504,362	\$ 4,651,546	\$ 65,736,924
<u>\$ 348,328</u>	<u>\$ 5,859</u>	<u>\$ 198,120</u>	<u>\$ 59,504,362</u>	<u>\$ 4,651,546</u>	<u>\$ 65,736,924</u>
\$ -	\$ 5,000	\$ 198,120	\$ -	\$ 2,130,878	\$ 2,856,122
-	-	-	59,504,362	-	59,504,362
<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ 198,120</u>	<u>\$ 59,504,362</u>	<u>\$ 2,130,878</u>	<u>\$ 62,360,484</u>
\$ 348,328	\$ 859	\$ -	\$ -	\$ 2,520,668	\$ 3,376,440
<u>\$ 348,328</u>	<u>\$ 859</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,520,668</u>	<u>\$ 3,376,440</u>

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - CUSTODIAL FUNDS
December 31, 2021

	Dog License Fund	Unclaimed Property Fund	Flexible Spending Account	District Attorney NSF Fund	Representative Payee Fund
ADDITIONS					
Employee contributions	\$ -	\$ -	\$ 264,670	\$ -	\$ -
Property taxes collected for other governments	-	-	-	-	-
Clerk of Courts trust account deposits	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	51,595	74,418	-	969,367	471,022
Total Additions	\$ 51,595	\$ 74,418	\$ 264,670	\$ 969,367	\$ 471,022
DEDUCTIONS					
Benefits paid to participants	\$ -	\$ -	\$ 267,754	\$ -	\$ -
Property taxes paid to other governments	-	-	-	-	-
Payments from Clerk of Courts trust accounts	-	-	-	-	-
Payments to individuals	-	16,203	-	948,096	206,483
ERAD grant payments	-	-	-	-	-
Administrative expense	51,595	-	-	-	-
Total Deductions	\$ 51,595	\$ 16,203	\$ 267,754	\$ 948,096	\$ 206,483
Change in Fiduciary Net Position	-	58,215	(3,084)	21,271	264,539
Net Position - beginning of year	-	65,213	100,431	-	-
Net Position - end of year	\$ -	\$ 123,428	\$ 97,347	\$ 21,271	\$ 264,539

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - CUSTODIAL FUNDS
December 31, 2021

Sheriff Processing Fee	Deferred Compensation Administration	DA ERAD Fund	Main Jail Fund	Municipal Property Tax Collections	Clerk of Courts Fund	Total Custodial Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 264,670
-	-	-	-	161,528,506	-	161,528,506
-	-	-	-	-	14,685,125	14,685,125
-	74,914	-	-	-	-	74,914
2,379,009	-	5,859	2,621,177	-	-	6,572,447
<u>\$ 2,379,009</u>	<u>\$ 74,914</u>	<u>\$ 5,859</u>	<u>\$ 2,621,177</u>	<u>\$ 161,528,506</u>	<u>\$ 14,685,125</u>	<u>\$ 183,125,662</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 267,754
-	-	-	-	161,528,506	-	161,528,506
-	-	-	-	-	14,128,044	14,128,044
2,379,009	-	-	2,621,177	-	-	6,170,968
-	-	5,000	-	-	-	5,000
-	37,950	-	-	-	-	89,545
<u>\$ 2,379,009</u>	<u>\$ 37,950</u>	<u>\$ 5,000</u>	<u>\$ 2,621,177</u>	<u>\$ 161,528,506</u>	<u>\$ 14,128,044</u>	<u>\$ 182,189,817</u>
-	36,964	859	-	-	557,081	935,845
-	311,364	-	-	-	1,963,587	2,440,595
<u>\$ -</u>	<u>\$ 348,328</u>	<u>\$ 859</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,520,668</u>	<u>\$ 3,376,440</u>

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COMPONENT UNIT

BRIDGES LIBRARY SYSTEM FUND – To account for funds provided to maintain a member library system covering Waukesha and Jefferson counties

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WAUKESHA COUNTY, WISCONSIN

BALANCE SHEET - COMPONENT UNIT

BRIDGES LIBRARY SYSTEM FUND

December 31, 2021

ASSETS

Cash and investments	\$ 2,311,533
Accounts receivable	2,146
Due from other governments	1,456
Total assets	<u>\$ 2,315,135</u>

LIABILITIES

Accounts payable	\$ 31,680
Due to other governments	1,116
Total liabilities	<u>\$ 32,796</u>

DEFERRED INFLOWS OF RESOURCES

Deferred grant revenue	\$ 1,125,302
Total deferred inflows of resources	<u>\$ 1,125,302</u>

FUND BALANCES

Restricted for library purposes	\$ 1,157,037
Total Fund Balances	<u>\$ 1,157,037</u>

Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 2,315,135</u>
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WAUKESHA COUNTY, WISCONSIN

**RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET POSITION - COMPONENT UNIT
December 31, 2021**

Total Fund Balance - Component Unit	\$ 1,157,037
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. (see Note 19)	64,688
Some liabilities, including compensated absences, are not due and payable in the current period, and are not reported in the fund. (See Note 19)	(48,844)
GASB 68 requires that the Component Unit's financial statements reflect its share of the net pension liability and related deferred inflows and outflows for the Wisconsin Retirement System	106,915
Total Net Position - Component Unit	<u>\$ 1,279,796</u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - COMPONENT UNIT - BRIDGES LIBRARY SYSTEM FUND
For The Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants	\$ 1,327,788	\$ 1,327,788	\$ 1,330,727	\$ 2,939
Charges for services	905,385	905,385	918,731	13,346
Interdepartmental revenues	3,000	3,000	3,043	43
Investment earnings	20,000	20,000	16,147	(3,853)
Miscellaneous revenues	1,000	16,000	-	(16,000)
Total revenues	<u>2,257,173</u>	<u>2,272,173</u>	<u>2,268,648</u>	<u>(3,525)</u>
EXPENDITURES				
Environment, parks and education:				
Personnel	788,783	798,783	796,109	2,674
Operating	1,461,364	1,481,011	1,397,903	83,108
Interdepartmental charges	137,137	137,137	137,111	26
Total expenditures	<u>2,387,284</u>	<u>2,416,931</u>	<u>2,331,123</u>	<u>85,808</u>
Excess of Revenues Over (Under) Expenditures	(130,111)	(144,758)	(62,475)	82,283
Fund Balance - January 1	1,219,512	1,219,512	1,219,512	-
Fund Balance - December 31	<u>\$ 1,089,401</u>	<u>\$ 1,074,754</u>	<u>\$ 1,157,037</u>	<u>\$ 82,283</u>

WAUKESHA COUNTY, WISCONSIN

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES TO THE STATEMENT OF ACTIVITIES - COMPONENT UNIT
For The Year Ended December 31, 2021

Net change in fund balance - component unit	(62,475)
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 capital assets and contributions exceeded depreciation in the current period. (see Note 19)	(42,654)
Some expenses in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds. (see Note 19)	(2,776)
GASB 68 requires that the County's financial statements reflect its share of the net pension liability and related deferred inflows and outflows for the Wisconsin Retirement System.	71,673
Change in Net Position of Component Unit	<u>\$ (36,232)</u>

GENERAL LONG TERM DEBT

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WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF LONG-TERM DEBT
December 31, 2021

<u>General Obligation Promissory Notes</u>	<u>Issue Date</u>	<u>Interest Rate %</u>
Series 2014	June 17, 2014	2.00 to 2.25
Series 2015	May 28, 2015	1.00 to 2.00
Series 2016	July 27, 2016	2.00 to 3.00
Series 2017	May 25, 2017	1.90 to 2.15
Series 2018	June 20, 2018	2.00 to 3.00
Series 2019	May 22, 2019	2.125 to 4.00
Series 2020	June 16, 2020	1.00 to 2.00
Series 2020 Refinance	July 27, 2020	0.85
Series 2021	May 18, 2021	1.00 to 2.00
Total General Obligation Promissory Notes		

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF LONG-TERM DEBT
December 31, 2021

<u>Maturity Date</u>	<u>Original Principal</u>	<u>Payments Through December 31, 2021</u>	<u>Balance Outstanding</u>
April 1, 2024	\$ 10,000,000	\$ 6,600,000	\$ 3,400,000
April 1, 2025	10,000,000	4,900,000	5,100,000
April 1, 2026	11,500,000	4,495,000	7,005,000
April 1, 2027	10,000,000	2,200,000	7,800,000
April 1, 2028	12,500,000	2,000,000	10,500,000
April 1, 2029	17,500,000	1,900,000	15,600,000
April 1, 2030	18,000,000	900,000	17,100,000
April 1, 2023	10,513,000	5,245,000	5,268,000
April 1, 2031	<u>12,000,000</u>	<u>-</u>	<u>12,000,000</u>
	<u>\$ 112,013,000</u>	<u>\$ 28,240,000</u>	<u>\$ 83,773,000</u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF DEBT SERVICE REQUIREMENTS
December 31, 2021

Note Title	2022	2023	2024	2025
GENERAL OBLIGATION PROMISSORY NOTES OF 2014				
Principal	\$ 1,400,000	\$ 1,200,000	\$ 800,000	\$ -
Interest	59,000	31,500	9,000	-
GENERAL OBLIGATION PROMISSORY NOTES OF 2015				
Principal	1,600,000	1,500,000	1,200,000	800,000
Interest	86,000	55,000	28,000	8,000
GENERAL OBLIGATION PROMISSORY NOTES OF 2016				
Principal	1,335,000	1,360,000	1,395,000	1,435,000
Interest	133,425	99,800	72,250	43,950
GENERAL OBLIGATION PROMISSORY NOTES OF 2017				
Principal	1,200,000	1,500,000	1,600,000	1,300,000
Interest	144,800	117,800	86,800	58,450
GENERAL OBLIGATION PROMISSORY NOTES OF 2018				
Principal	1,100,000	1,300,000	1,700,000	1,900,000
Interest	295,750	262,500	217,500	163,500
GENERAL OBLIGATION PROMISSORY NOTES OF 2019				
Principal	1,200,000	1,400,000	2,200,000	2,300,000
Interest	403,125	364,125	310,125	242,625
GENERAL OBLIGATION PROMISSORY NOTES OF 2020				
Principal	1,200,000	1,400,000	1,800,000	2,000,000
Interest	286,500	270,250	250,250	226,500
GENERAL OBLIGATION REFINANCING NOTES OF 2020				
Principal	3,294,000	1,974,000	-	-
Interest	30,779	8,390	-	-
GENERAL OBLIGATION PROMISSORY NOTES OF 2021				
Principal	800,000	1,000,000	1,200,000	1,200,000
Interest	178,000	160,000	138,000	118,500
Total Principal	13,129,000	12,634,000	11,895,000	10,935,000
Total Interest	1,617,379	1,369,365	1,111,925	861,525
Total Payments By Year	<u>\$ 14,746,379</u>	<u>\$ 14,003,365</u>	<u>\$ 13,006,925</u>	<u>\$ 11,796,525</u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF DEBT SERVICE REQUIREMENTS
December 31, 2021

<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>Totals</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,400,000
-	-	-	-	-	-	99,500
-	-	-	-	-	-	5,100,000
-	-	-	-	-	-	177,000
1,480,000	-	-	-	-	-	7,005,000
14,800	-	-	-	-	-	364,225
1,200,000	1,000,000	-	-	-	-	7,800,000
33,800	10,750	-	-	-	-	452,400
1,700,000	1,500,000	1,300,000	-	-	-	10,500,000
109,500	61,500	19,500	-	-	-	1,129,750
2,300,000	2,200,000	2,100,000	1,900,000	-	-	15,600,000
173,625	115,750	68,750	22,563	-	-	1,700,688
2,100,000	2,500,000	2,300,000	2,200,000	1,600,000	-	17,100,000
193,000	147,000	99,000	54,000	16,000	-	1,542,500
-	-	-	-	-	-	5,268,000
-	-	-	-	-	-	39,169
1,200,000	1,500,000	1,600,000	1,400,000	1,400,000	700,000	12,000,000
105,000	87,750	64,500	42,000	21,000	5,250	920,000
9,980,000	8,700,000	7,300,000	5,500,000	3,000,000	700,000	83,773,000
629,725	422,750	251,750	118,563	37,000	5,250	6,425,232
<u>\$ 10,609,725</u>	<u>\$ 9,122,750</u>	<u>\$ 7,551,750</u>	<u>\$ 5,618,563</u>	<u>\$ 3,037,000</u>	<u>\$ 705,250</u>	<u>\$ 90,198,232</u>

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**CAPITAL ASSETS USED IN THE OPERATION OF
GOVERNMENTAL FUNDS**

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WAUKESHA COUNTY, WISCONSIN

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

December 31, 2021

GENERAL CAPITAL ASSETS:

Land	\$	61,838,438
Buildings		249,618,829
Improvements Other Than Buildings		27,410,814
Infrastructure		307,581,288
Machinery & Equipment		18,095,087
Software		11,350,705
Vehicles		1,184,771
Construction In Progress		25,440,554
Total General Capital Assets	\$	<u>702,520,486</u>

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, capital assets of internal service funds are included as governmental activities in the Statement of Net Position.

WAUKESHA COUNTY, WISCONSIN

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
For The Year Ended December 31, 2021

Function and Activity	General Capital Assets Dec 31, 2020	Additions	Deletions	General Capital Assets Dec 31, 2021
JUSTICE AND PUBLIC SAFETY				
District Attorney	\$ 12,551	\$ -	\$ -	\$ 12,551
Emergency Preparedness	4,294,835	207,699	-	4,502,534
Clerk of Courts	9,258,355	33,461,677	-	42,720,032
Medical Examiner	1,049,660	-	-	1,049,660
Sheriff	64,129,886	304,213	428,369	64,005,730
Total Justice & Public Safety	78,745,287	33,973,589	428,369	112,290,507
HEALTH AND HUMAN SERVICES	43,210,495	-	-	43,210,495
ENVIRONMENT, PARKS AND EDUCATION				
University of Wisconsin-Extension	15,827	-	-	15,827
Register of Deeds	5,312,699	-	-	5,312,699
Parks and Land Use	68,834,792	172,388	-	69,007,180
Total Environment, Parks & Education	74,163,318	172,388	-	74,335,706
PUBLIC WORKS	402,578,118	22,062,406	117,728	424,522,796
GENERAL GOVERNMENT				
County Executive	34,640	-	-	34,640
County Board	76,670	-	-	76,670
County Clerk	5,500	5,994	-	11,494
County Treasurer	1,112,439	-	-	1,112,439
Department of Administration	21,964,456	-	608,219	21,356,237
Corporation Counsel	128,948	-	-	128,948
Total General Administration	23,322,653	5,994	608,219	22,720,428
CONSTRUCTION IN PROGRESS	50,956,004	10,665,171	36,180,621	25,440,554
TOTAL GENERAL CAPITAL ASSETS	\$ 672,975,875	\$ 66,879,548	\$ 37,334,937	\$ 702,520,486

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, capital assets of internal service funds are included as governmental activities in the Statement of Net Position.

WAUKESHA COUNTY
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF GENERAL CAPITAL ASSETS BY FUNCTION AND ACTIVITY
December 31, 2021

Function and Activity	Land	Building	Improvements Other Than Buildings	Infrastructure	Machinery and Equipment	Software	Vehicles	Construction In Progress	Totals
JUSTICE AND PUBLIC SAFETY									
District Attorney	\$ -	\$ -	\$ -	\$ -	\$ 12,551	\$ -	\$ -	\$ -	\$ 12,551
Emergency Preparedness	-	3,088,716	-	-	523,258	406,800	483,760	-	4,502,534
Clerk of Courts	-	41,670,494	-	-	1,049,538	-	-	-	42,720,032
Medical Examiner	-	1,043,531	-	-	6,129	-	-	-	1,049,660
Sheriff	-	59,562,375	6,595	-	3,734,110	24,913	677,737	-	64,005,730
Total Justice & Public Safety	-	105,365,116	6,595	-	5,325,586	431,713	1,161,497	-	112,290,507
HEALTH AND HUMAN SERVICES	-	40,678,635	-	-	101,709	2,430,151	-	-	43,210,495
ENVIRONMENT, PARKS AND EDUCATION									
University of Wisconsin-Extension	-	-	-	-	15,827	-	-	-	15,827
Register of Deeds	-	59,275	-	-	3,737,069	1,516,355	-	-	5,312,699
Parks and Land Use	22,569,672	20,990,752	23,289,175	-	1,796,972	360,609	-	-	69,007,180
Total Environment, Parks & Education	22,569,672	21,050,027	23,289,175	-	5,549,868	1,876,964	-	-	74,335,706
PUBLIC WORKS	39,268,766	71,401,197	4,088,166	307,581,288	1,723,405	436,700	23,274	-	424,522,796
GENERAL ADMINISTRATION									
County Executive	-	-	-	-	34,640	-	-	-	34,640
County Board	-	-	-	-	-	76,670	-	-	76,670
County Clerk	-	-	-	-	11,494	-	-	-	11,494
County Treasurer	-	-	-	-	294,644	817,795	-	-	1,112,439
Department of Administration	-	10,999,906	26,878	-	5,048,741	5,280,712	-	-	21,356,237
Corporation Counsel	-	123,948	-	-	5,000	-	-	-	128,948
Total General Administration	-	11,123,854	26,878	-	5,394,519	6,175,177	-	-	22,720,428
CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	-	25,440,554	25,440,554
Total General Capital Assets	\$ 61,838,438	\$ 249,618,829	\$ 27,410,814	\$ 307,581,288	\$ 18,095,087	\$ 11,350,705	\$ 1,184,771	\$ 25,440,554	\$ 702,520,486

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, capital assets of internal service funds are included as governmental activities in the Statement of Net Position.

WAUKESHA COUNTY, WISCONSIN

ACCUMULATED DEPRECIATION OF CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 SCHEDULE BY FUNCTION AND ACTIVITY
 For The Year Ended December 31, 2021

Function and Activity	Accumulated Depreciation Dec. 31, 2020	Additions	Deletions	Accumulated Depreciation Dec. 31, 2021
JUSTICE AND PUBLIC SAFETY				
District Attorney	\$ 6,251	\$ 1,400	\$ -	\$ 7,651
Emergency Preparedness	1,189,219	244,810	-	1,434,029
Clerk of Courts	5,623,016	612,991	-	6,236,007
Medical Examiner	280,055	26,088	-	306,143
Sheriff	33,937,935	1,652,838	424,691	35,166,082
Total Justice & Public Safety	41,036,476	2,538,127	424,691	43,149,912
HEALTH AND HUMAN SERVICES	12,909,298	1,523,436	-	14,432,734
ENVIRONMENT, PARKS AND EDUCATION				
University of Wisconsin-Extension	15,826	-	-	15,826
Register of Deeds	4,663,426	251,424	-	4,914,850
Parks and Land Use	29,223,301	1,515,236	-	30,738,537
Total Environment, Parks & Education	33,902,553	1,766,660	-	35,669,213
PUBLIC WORKS	184,426,318	9,398,404	113,901	193,710,821
GENERAL GOVERNMENT				
County Executive	34,640	-	-	34,640
County Board	38,335	15,334	-	53,669
County Clerk	5,500	599	-	6,099
County Treasurer	1,112,439	-	-	1,112,439
Department of Administration	15,737,546	858,398	608,219	15,987,725
Corporation Counsel	80,740	3,099	-	83,839
Total General Administration	17,009,200	877,430	608,219	17,278,411
TOTAL ACCUMULATED DEPRECIATION	\$ 289,283,845	\$ 16,104,057	\$ 1,146,811	\$ 304,241,091