

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.

LAND INFORMATION SYSTEM FUND – To account for funds provided to establish a county-wide, integrated approach to linking land parcel locations to digital mapping and databases containing property information through a computerized environment.

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

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WAUKESHA COUNTY, WISCONSIN

COMBINING BALANCE SHEET -
ALL NON-MAJOR SPECIAL REVENUE FUNDS
December 31, 2019

	Aging and Disability Resource Center Contract Fund	County Library Fund	Walter Tarmann Fund	Land Information System Fund	Transportation Fund	Community Development Fund	Workforce Innovation Opportunity Act Fund	Total Non-Major Special Revenue Funds
ASSETS								
Cash and investments	\$ -	\$ -	\$ 4,613,835	\$ -	\$ -	\$ -	\$ -	\$ 4,613,835
Receivables:								
Property taxes levied for ensuing year's budget	-	3,538,749	-	-	3,136,377	-	-	6,675,126
Accounts	-	-	133,752	-	53,584	57,063	-	244,399
Total Receivables - Net	-	3,538,749	133,752	-	3,189,961	57,063	-	6,919,525
Due from other governments	1,610,215	-	-	-	1,426,578	1,743,890	545,824	5,326,507
Prepaid items	-	-	-	-	1,390	-	2,119	3,509
Inventories	-	-	-	-	454,819	-	-	454,819
Long term receivable - Net	-	-	-	-	-	5,311,305	-	5,311,305
Total assets	\$ 1,610,215	\$ 3,538,749	\$ 4,747,587	\$ -	\$ 5,072,748	\$ 7,112,258	\$ 547,943	\$ 22,629,500
LIABILITIES								
Accounts payable	\$ 48,750	\$ -	\$ -	\$ -	\$ 767,576	\$ 77,138	\$ 102,902	\$ 996,366
Due to other governments	-	-	-	-	109,439	-	-	109,439
Due to other funds	241,649	-	-	-	481,480	638,439	445,041	1,806,609
Other unearned revenue	-	-	-	-	22,751	-	-	22,751
Total liabilities	290,399	-	-	-	1,381,246	715,577	547,943	2,935,165
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue - revolving loans	-	-	-	-	-	5,311,305	-	5,311,305
Property taxes levied for future periods	-	3,538,749	-	-	3,136,377	-	-	6,675,126
Total deferred inflows of resources	-	3,538,749	-	-	3,136,377	5,311,305	-	11,986,431
FUND BALANCES								
Non-spendable:								
Prepaid items	-	-	-	-	1,390	-	-	1,390
Inventories	-	-	-	-	454,819	-	-	454,819
Restricted:								
Park purposes	-	-	4,747,587	-	-	-	-	4,747,587
Community development	-	-	-	-	-	1,085,376	-	1,085,376
Human services	1,319,816	-	-	-	-	-	-	1,319,816
Assigned:								
Subsequent year's budget	-	-	-	-	98,916	-	-	98,916
Total Fund Balances	1,319,816	-	4,747,587	-	555,125	1,085,376	-	7,707,904
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 1,610,215	\$ 3,538,749	\$ 4,747,587	\$ -	\$ 5,072,748	\$ 7,112,258	\$ 547,943	\$ 22,629,500

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, 2019

	Aging and Disability Resource Center Contract Fund	County Library Fund	Walter Tarmann Fund	Land Information System Fund	Transportation Fund	Community Development Fund	Workforce Innovation Opportunity Act Fund	Total Non-Major Special Revenue Funds
REVENUES								
Intergovernmental contracts/grants	\$ 3,369,041	\$ -	\$ -	\$ -	\$ 11,531,306	\$ 2,238,100	\$ 1,385,009	\$ 18,523,456
Taxes	-	3,523,524	-	-	3,116,377	-	-	6,639,901
Fines and licenses	-	-	-	-	170,235	-	-	170,235
Charges for services	-	-	-	-	633,696	-	-	633,696
Interdepartmental revenues	-	-	-	-	717,667	-	-	717,667
Miscellaneous revenues	-	-	2,000	-	451,449	1,234,224	-	1,687,673
Total revenues	3,369,041	3,523,524	2,000	-	16,620,730	3,472,324	1,385,009	28,372,628
EXPENDITURES								
Current:								
Health and human services	3,369,041	-	-	-	-	-	-	3,369,041
Environment, parks and education	-	4,134,775	4,500	-	-	3,629,259	1,385,009	9,153,543
Public works	-	-	-	-	16,181,840	-	-	16,181,840
Capital outlay:								
Environment, parks and education	-	-	44,750	-	-	-	-	44,750
Total expenditures	3,369,041	4,134,775	49,250	-	16,181,840	3,629,259	1,385,009	28,749,174
Excess of Revenues Over (Under) Expenditures	-	(611,251)	(47,250)	-	438,890	(156,935)	-	(376,546)
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	-	100,000	-	-	100,000
Transfers out	-	-	(50,000)	(61,098)	(689,649)	-	-	(800,747)
Total other financing sources (uses)	-	-	(50,000)	(61,098)	(589,649)	-	-	(700,747)
Net change in fund balances	-	(611,251)	(97,250)	(61,098)	(150,759)	(156,935)	-	(1,077,293)
Fund Balances - January 1	1,319,816	611,251	4,844,837	61,098	705,884	1,242,311	-	8,785,197
Fund Balances - December 31	\$ 1,319,816	\$ -	\$ 4,747,587	\$ -	\$ 555,125	\$ 1,085,376	\$ -	\$ 7,707,904

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, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants	\$ 3,396,457	\$ 3,465,957	\$ 3,369,041	\$ (96,916)
Total revenues	<u>3,396,457</u>	<u>3,465,957</u>	<u>3,369,041</u>	<u>(96,916)</u>
EXPENDITURES				
Health and human services:				
Personnel	2,739,012	2,704,512	2,704,128	384
Operating	265,388	366,613	270,690	95,923
Interdepartmental charges	392,057	394,832	394,223	609
Total expenditures	<u>3,396,457</u>	<u>3,465,957</u>	<u>3,369,041</u>	<u>96,916</u>
Excess of Revenues Over Expenditures	-	-	-	-
Fund Balance - January 1	<u>1,319,816</u>	<u>1,319,816</u>	<u>1,319,816</u>	-
Fund Balance - December 31	<u><u>\$ 1,319,816</u></u>	<u><u>\$ 1,319,816</u></u>	<u><u>\$ 1,319,816</u></u>	<u><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, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance from Final Budget</u>
REVENUES				
Taxes	\$ 3,523,524	\$ 3,523,524	\$ 3,523,524	\$ -
Total revenues	<u>3,523,524</u>	<u>3,523,524</u>	<u>3,523,524</u>	<u>-</u>
EXPENDITURES				
Environment, parks and education:				
Operating	3,523,524	4,134,775	4,134,775	-
Total expenditures	<u>3,523,524</u>	<u>4,134,775</u>	<u>4,134,775</u>	<u>-</u>
Excess of Revenues Under Expenditures	-	(611,251)	(611,251)	-
Fund Balance - January 1	611,251	611,251	611,251	-
Fund Balance - December 31	<u>\$ 611,251</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, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Miscellaneous revenues	\$ -	\$ -	\$ 2,000	\$ 2,000
Total revenues	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>2,000</u>
EXPENDITURES				
Environment, parks and education:				
Operating	62,500	62,500	4,500	58,000
Capital outlay	337,500	337,500	44,750	292,750
Total expenditures	<u>400,000</u>	<u>400,000</u>	<u>49,250</u>	<u>350,750</u>
Excess of Revenues Over (Under) Expenditures	<u>(400,000)</u>	<u>(400,000)</u>	<u>(47,250)</u>	<u>352,750</u>
OTHER FINANCING USES				
Transfers out	-	-	(50,000)	(50,000)
Total other financing uses	<u>-</u>	<u>-</u>	<u>(50,000)</u>	<u>(50,000)</u>
Net change in fund balances	<u>(400,000)</u>	<u>(400,000)</u>	<u>(97,250)</u>	<u>302,750</u>
Fund Balance - January 1	4,844,837	4,844,837	4,844,837	-
Fund Balance - December 31	<u>\$ 4,444,837</u>	<u>\$ 4,444,837</u>	<u>\$ 4,747,587</u>	<u>\$ 302,750</u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - LAND INFORMATION SYSTEM FUND
For The Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Total revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	-	-	-	-
OTHER FINANCING USES				
Transfers out	-	-	(61,098)	(61,098)
Total other financing uses	<u>-</u>	<u>-</u>	<u>(61,098)</u>	<u>(61,098)</u>
Net change in fund balances	-	-	(61,098)	(61,098)
Fund Balance - January 1	<u>61,098</u>	<u>61,098</u>	<u>61,098</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 61,098</u>	<u>\$ 61,098</u>	<u>\$ -</u>	<u>\$ (61,098)</u>

WAUKESHA COUNTY, WISCONSIN

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - TRANSPORTATION FUND
For The Year Ended December 31, 2019**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants	\$ 10,770,795	\$ 11,060,795	\$ 11,531,306	\$ 470,511
Taxes	3,116,377	3,116,377	3,116,377	-
Fines and licenses	136,500	136,500	170,235	33,735
Charges for services	558,340	629,340	633,696	4,356
Interdepartmental revenues	649,576	698,576	717,667	19,091
Miscellaneous revenues	497,876	497,876	451,449	(46,427)
Total revenues	<u>15,729,464</u>	<u>16,139,464</u>	<u>16,620,730</u>	<u>481,266</u>
EXPENDITURES				
Public works:				
Personnel	6,820,647	6,920,647	6,920,193	454
Operating	4,247,503	4,659,491	4,527,907	131,584
Interdepartmental charges	4,761,314	4,761,314	4,733,740	27,574
Total expenditures	<u>15,829,464</u>	<u>16,341,452</u>	<u>16,181,840</u>	<u>159,612</u>
Excess of Revenues Over (Under) Expenditures	<u>(100,000)</u>	<u>(201,988)</u>	<u>438,890</u>	<u>640,878</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	100,000	100,000
Transfers out	-	-	(689,649)	(689,649)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(589,649)</u>	<u>(589,649)</u>
Net change in fund balances	<u>(100,000)</u>	<u>(201,988)</u>	<u>(150,759)</u>	<u>51,229</u>
Fund Balance - January 1	<u>705,884</u>	<u>705,884</u>	<u>705,884</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 605,884</u>	<u>\$ 503,896</u>	<u>\$ 555,125</u>	<u>\$ 51,229</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, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants	\$ 2,837,246	\$ 4,718,280	\$ 2,238,100	\$ (2,480,180)
Miscellaneous revenues	566,159	3,105,544	1,234,224	(1,871,320)
Total revenues	<u>3,403,405</u>	<u>7,823,824</u>	<u>3,472,324</u>	<u>(4,351,500)</u>
EXPENDITURES				
Environment, parks and education				
Personnel	252,269	252,269	249,669	2,600
Operating	3,071,741	7,492,160	3,300,675	4,191,485
Interdepartmental charges	79,395	79,395	78,915	480
Total expenditures	<u>3,403,405</u>	<u>7,823,824</u>	<u>3,629,259</u>	<u>4,194,565</u>
Excess of Revenues Under Expenditures	-	-	(156,935)	(156,935)
Fund Balance - January 1	1,242,311	1,242,311	1,242,311	-
Fund Balance - December 31	<u>\$ 1,242,311</u>	<u>\$ 1,242,311</u>	<u>\$ 1,085,376</u>	<u>\$ (156,935)</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, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants	\$ 1,698,627	\$ 1,738,127	\$ 1,385,009	\$ (353,118)
Total revenues	<u>1,698,627</u>	<u>1,738,127</u>	<u>1,385,009</u>	<u>(353,118)</u>
EXPENDITURES				
Environment, parks and education				
Personnel	131,044	131,044	130,987	57
Operating	1,567,583	1,607,083	1,254,022	353,061
Total expenditures	<u>1,698,627</u>	<u>1,738,127</u>	<u>1,385,009</u>	<u>353,118</u>
Excess of Revenues Over Expenditures	-	-	-	-
Fund Balance - January 1	-	-	-	-
Fund Balance - December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Taxes	\$ 13,904,500	\$ 13,904,500	\$ 13,904,500	\$ -
Investment earnings	-	-	123,669	123,669
Miscellaneous revenues	-	-	22,553	22,553
Total revenues	<u>13,904,500</u>	<u>13,904,500</u>	<u>14,050,722</u>	<u>146,222</u>
EXPENDITURES				
Debt service:				
Principal retirement	12,765,000	12,765,000	12,765,000	-
Interest and fiscal charges	2,025,518	2,025,518	1,726,429	299,089
Total expenditures	<u>14,790,518</u>	<u>14,790,518</u>	<u>14,491,429</u>	<u>299,089</u>
Excess of Revenues Over (Under) Expenditures	<u>(886,018)</u>	<u>(886,018)</u>	<u>(440,707)</u>	<u>445,311</u>
OTHER FINANCING SOURCES				
Premium on general obligation notes issued	-	-	507,907	507,907
Transfers in	-	-	760,000	760,000
Total other financing sources	<u>-</u>	<u>-</u>	<u>1,267,907</u>	<u>1,267,907</u>
Net change in fund balances	<u>(886,018)</u>	<u>(886,018)</u>	<u>827,200</u>	<u>1,713,218</u>
Fund Balance - January 1	1,182,087	1,182,087	1,182,087	-
Fund Balance - December 31	<u>\$ 296,069</u>	<u>\$ 296,069</u>	<u>\$ 2,009,287</u>	<u>\$ 1,713,218</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, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
General intergovernmental assistance	\$ 1,594,073	\$ 1,594,073	\$ 1,983,439	\$ 389,366
Intergovernmental contracts/grants	2,273,000	2,273,000	1,148,493	(1,124,507)
Taxes	1,055,927	1,055,927	1,055,927	-
Investment earnings	325,000	325,000	357,452	32,452
Miscellaneous revenues	200,000	270,000	423,814	153,814
Total revenues	<u>5,448,000</u>	<u>5,518,000</u>	<u>4,969,125</u>	<u>(548,875)</u>
EXPENDITURES				
Capital outlay:				
Justice and public safety	15,450,000	21,413,291	8,704,691	12,708,600
Health and human services	-	2,835,540	116,908	2,718,632
Environment, parks and education	2,510,000	3,322,779	1,461,914	1,860,865
Public works	5,740,200	13,499,772	7,778,286	5,721,486
General government	1,305,000	3,273,835	778,868	2,494,967
Total expenditures	<u>25,005,200</u>	<u>44,345,217</u>	<u>18,840,667</u>	<u>25,504,550</u>
Excess of Revenues Over (Under) Expenditures	<u>(19,557,200)</u>	<u>(38,827,217)</u>	<u>(13,871,542)</u>	<u>24,955,675</u>
OTHER FINANCING SOURCES (USES)				
General obligation notes issued	17,500,000	17,500,000	17,500,000	-
Transfers in	-	-	2,542,238	2,542,238
Transfers out	-	-	(297,000)	(297,000)
Total other financing sources (uses)	<u>17,500,000</u>	<u>17,500,000</u>	<u>19,745,238</u>	<u>2,245,238</u>
Net change in fund balances	<u>(2,057,200)</u>	<u>(21,327,217)</u>	<u>5,873,696</u>	<u>27,200,913</u>
Fund Balance - January 1	30,000,234	30,000,234	30,000,234	-
Fund Balance - December 31	<u>\$ 27,943,034</u>	<u>\$ 8,673,017</u>	<u>\$ 35,873,930</u>	<u>\$ 27,200,913</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, 2019

	Golf Course Fund	Ice Arena Fund	Total Non-Major Enterprise Funds
ASSETS			
Current assets:			
Cash and investments	\$ 175,776	\$ 411,759	\$ 587,535
Accounts receivable	823	10,190	11,013
Due from other governments	-	3,060	3,060
Prepaid items	705	-	705
Inventories	90,727	180	90,907
Total current assets	<u>268,031</u>	<u>425,189</u>	<u>693,220</u>
Noncurrent assets:			
Advances to other funds	461,609	-	461,609
Capital assets:			
Land	384,715	1,800,000	2,184,715
Buildings	2,804,750	6,658,314	9,463,064
Improvements other than buildings	3,279,868	496,960	3,776,828
Machinery and equipment	404,954	195,394	600,348
Software	15,622	-	15,622
Less accumulated depreciation/amortization	<u>(4,672,524)</u>	<u>(5,266,778)</u>	<u>(9,939,302)</u>
Total capital assets (net of accumulated depreciation/amortization)	<u>2,217,385</u>	<u>3,883,890</u>	<u>6,101,275</u>
Total noncurrent assets	<u>2,678,994</u>	<u>3,883,890</u>	<u>6,562,884</u>
Total assets	<u>\$ 2,947,025</u>	<u>\$ 4,309,079</u>	<u>\$ 7,256,104</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension related amounts	\$ 475,631	\$ 224,953	\$ 700,584
Total deferred outflows of resources	<u>\$ 475,631</u>	<u>\$ 224,953</u>	<u>\$ 700,584</u>
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 8,598	\$ 35,808	\$ 44,406
Accrued compensation	28,837	16,285	45,122
Other liabilities	29,773	-	29,773
Other unearned revenue	11,423	2,353	13,776
Total current liabilities	<u>78,631</u>	<u>54,446</u>	<u>133,077</u>
Noncurrent liabilities:			
Net pension liability	147,495	81,734	229,229
Advances from other funds	-	2,101,593	2,101,593
Total noncurrent liabilities	<u>147,495</u>	<u>2,183,327</u>	<u>2,330,822</u>
Total liabilities	<u>\$ 226,126</u>	<u>\$ 2,237,773</u>	<u>\$ 2,463,899</u>
DEFERRED INFLOWS OF RESOURCES			
Pension related amounts	\$ 240,882	\$ 114,697	\$ 355,579
Total deferred inflows of resources	<u>\$ 240,882</u>	<u>\$ 114,697</u>	<u>\$ 355,579</u>
NET POSITION			
Net investment in capital assets	\$ 2,217,385	\$ 3,883,890	\$ 6,101,275
Unrestricted (deficit)	738,263	(1,702,328)	(964,065)
Total net position	<u>\$ 2,955,648</u>	<u>\$ 2,181,562</u>	<u>\$ 5,137,210</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, 2019

	Golf Course Fund	Ice Arena Fund	Total Non-Major Enterprise Funds
OPERATING REVENUES			
Charges for services	\$ 2,876,626	\$ 1,040,530	\$ 3,917,156
Miscellaneous revenues	4,353	6,230	10,583
Total operating revenues	2,880,979	1,046,760	3,927,739
OPERATING EXPENSES			
Salaries	1,004,467	443,755	1,448,222
Benefits	314,948	159,238	474,186
Operating	765,305	375,766	1,141,071
Interdepartmental	855,123	87,482	942,605
Depreciation	188,589	182,774	371,363
Total operating expenses	3,128,432	1,249,015	4,377,447
Operating loss	(247,453)	(202,255)	(449,708)
NON-OPERATING REVENUES			
Investment earnings	4,704	10,523	15,227
Gain (loss) on disposal of capital assets	(411)	-	(411)
Total non-operating revenues	4,293	10,523	14,816
Change in net position	(243,160)	(191,732)	(434,892)
Net position - January 1	3,198,808	2,373,294	5,572,102
Net position - December 31	\$ 2,955,648	\$ 2,181,562	\$ 5,137,210

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF CASH FLOWS - ALL NON-MAJOR ENTERPRISE FUNDS
For The Year Ended December 31, 2019

	Golf Course Fund	Ice Arena Fund	Total Non-Major Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	\$ 2,892,830	\$ 1,075,857	\$ 3,968,687
Payments to suppliers	(726,926)	(371,133)	(1,098,059)
Payments to employees	(1,253,793)	(570,830)	(1,824,623)
Payments for interfund services used	(855,123)	(87,482)	(942,605)
Total cash flows from operating activities	56,988	46,412	103,400
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition of capital assets	-	(190,399)	(190,399)
Total cash flows from capital and related financing activities	-	(190,399)	(190,399)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received	4,704	10,523	15,227
Total cash flows from investing activities	4,704	10,523	15,227
Net change in cash and cash equivalents	61,692	(133,464)	(71,772)
Cash and Cash Equivalents, Beginning of Year	114,084	545,223	659,307
Cash and Cash Equivalents, End of Year	\$ 175,776	\$ 411,759	\$ 587,535
NON-CASH CAPITAL AND RELATED FINANCING ACTIVITIES			
None			
RECONCILIATION OF OPERATING LOSS TO NET CASH FLOWS FROM OPERATING ACTIVITIES			
Operating loss	\$ (247,453)	\$ (202,255)	\$ (449,708)
Depreciation expense	188,589	182,774	371,363
(Increase) Decrease in accounts receivable	428	27,726	28,154
(Increase) Decrease in due from other governments	-	(475)	(475)
(Increase) Decrease in prepaid items	(120)	-	(120)
(Increase) Decrease in inventories	9,064	-	9,064
(Increase) Decrease in deferred outflows - pension related amounts	(224,062)	(101,977)	(326,039)
Increase (Decrease) in accounts payable	(338)	4,633	4,295
Increase (Decrease) in accrued compensation	1,824	1,689	3,513
Increase (Decrease) in other liabilities	29,773	-	29,773
Increase (Decrease) in other unearned revenue	11,423	1,846	13,269
Increase (Decrease) in net pension asset/liability	280,361	148,127	428,488
Increase (Decrease) in deferred inflows - pension related amounts	7,499	(15,676)	(8,177)
Net cash flows from operating activities	\$ 56,988	\$ 46,412	\$ 103,400

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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, 2019

	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	\$ 7,630,464	\$ 344,166	\$ 3,717,985	\$ 262,041	\$ 592,543	\$ 368,360	\$ 12,915,559
Accounts receivable	510,781	-	1,820	-	49,671	729	563,001
Due from other governments	29,894	-	-	14,362	1,169	480	45,905
Prepaid items	164,356	-	42,328	-	4,907	198,128	409,719
Inventories	-	-	-	551,839	-	2,199	554,038
Total current assets	<u>8,335,495</u>	<u>344,166</u>	<u>3,762,133</u>	<u>828,242</u>	<u>648,290</u>	<u>569,896</u>	<u>14,488,222</u>
Noncurrent Assets:							
Restricted assets:							
Restricted cash and investments	-	-	490,786	-	-	-	490,786
Deposit in WMMIC	-	-	2,459,264	-	-	-	2,459,264
Capital assets:							
Buildings	-	-	-	4,122,283	-	-	4,122,283
Improvements other than buildings	-	-	-	6,089	-	-	6,089
Machinery and equipment	-	8,971,479	7,637	908,233	173,093	4,074,242	14,134,684
Software	-	-	-	-	-	196,732	196,732
Vehicles	-	18,677,092	-	-	-	-	18,677,092
Less accumulated depreciation/amortization	-	(15,452,100)	(7,637)	(2,802,056)	(162,186)	(2,504,700)	(20,928,679)
Total capital assets (net of accumulated depreciation/amortization)	-	12,196,471	-	2,234,549	10,907	1,766,274	16,208,201
Total noncurrent assets	-	12,196,471	2,950,050	2,234,549	10,907	1,766,274	19,158,251
Total assets	<u>\$ 8,335,495</u>	<u>\$ 12,540,637</u>	<u>\$ 6,712,183</u>	<u>\$ 3,062,791</u>	<u>\$ 659,197</u>	<u>\$ 2,336,170</u>	<u>\$ 33,646,473</u>
DEFERRED OUTFLOWS OF RESOURCES							
Pension related amounts	\$ -	\$ -	\$ 161,811	\$ 485,464	\$ 284,544	\$ 1,981,943	\$ 2,913,762
Total deferred outflows of resources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 161,811</u>	<u>\$ 485,464</u>	<u>\$ 284,544</u>	<u>\$ 1,981,943</u>	<u>\$ 2,913,762</u>

(CONTINUED)

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF NET POSITION - ALL INTERNAL SERVICE FUNDS
December 31, 2019

	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	\$ 1,670,105	\$ 22,195	\$ 20,321	\$ 121,722	\$ 43,901	\$ 57,575	\$ 1,935,819
Accrued compensation	-	-	23,762	47,280	32,556	239,296	342,894
Other liabilities	-	-	-	-	145,899	-	145,899
Claims payable - current	2,139,035	-	1,753,461	-	-	-	3,892,496
Total current liabilities	<u>3,809,140</u>	<u>22,195</u>	<u>1,797,544</u>	<u>169,002</u>	<u>222,356</u>	<u>296,871</u>	<u>6,317,108</u>
Noncurrent liabilities:							
Net pension liability	\$ -	\$ -	\$ 59,173	\$ 177,994	\$ 110,839	\$ 581,497	\$ 929,503
Claims payable	112,581	-	3,560,057	-	-	-	3,672,638
Total noncurrent liabilities	<u>112,581</u>	<u>-</u>	<u>3,619,230</u>	<u>177,994</u>	<u>110,839</u>	<u>581,497</u>	<u>4,602,141</u>
Total liabilities	<u>\$ 3,921,721</u>	<u>\$ 22,195</u>	<u>\$ 5,416,774</u>	<u>\$ 346,996</u>	<u>\$ 333,195</u>	<u>\$ 878,368</u>	<u>\$ 10,919,249</u>
DEFERRED INFLOWS OF RESOURCES							
Pension related amounts	\$ -	\$ -	\$ 82,776	\$ 253,783	\$ 141,690	\$ 990,751	\$ 1,469,000
Total deferred inflows of resources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 82,776</u>	<u>\$ 253,783</u>	<u>\$ 141,690</u>	<u>\$ 990,751</u>	<u>\$ 1,469,000</u>
NET POSITION							
Net investment in capital assets	\$ -	\$ 12,196,471	\$ -	\$ 2,234,549	\$ 10,907	\$ 1,766,274	\$ 16,208,201
Unrestricted (deficit)	4,413,774	321,971	1,374,444	712,927	457,949	682,720	7,963,785
Total net position	<u>\$ 4,413,774</u>	<u>\$ 12,518,442</u>	<u>\$ 1,374,444</u>	<u>\$ 2,947,476</u>	<u>\$ 468,856</u>	<u>\$ 2,448,994</u>	<u>\$ 24,171,986</u>

(CONCLUDED)

WAUKESHA COUNTY, WISCONSIN
 COMBINING STATEMENT OF REVENUES, EXPENSES AND
 CHANGES IN NET POSITION - ALL INTERNAL SERVICE FUNDS
 For The Year Ended December 31, 2019

	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	\$ 4,263,078	\$ -	\$ 12	\$ 73,820	\$ 258,824	\$ 33,236	\$ 4,628,970
Interdepartmental revenues	16,831,577	3,230,619	2,339,415	3,372,589	475,057	6,163,505	32,412,762
Miscellaneous revenues	1,620,663	-	56,931	42,625	178,287	16,237	1,914,743
Total operating revenues	22,715,318	3,230,619	2,396,358	3,489,034	912,168	6,212,978	38,956,475
OPERATING EXPENSES							
Salaries	-	-	266,329	791,866	482,446	2,570,855	4,111,496
Benefits	-	-	89,093	409,050	211,866	1,090,028	1,800,037
Insurance and claims expense	22,031,062	-	2,436,554	-	-	-	24,467,616
Operating	2,904,722	613	55,597	2,348,063	85,973	2,728,906	8,123,874
Interdepartmental	29,868	107,605	118,608	68,357	196,163	32,229	552,830
Depreciation	-	3,259,635	-	157,355	5,265	602,759	4,025,014
Total operating expenses	24,965,652	3,367,853	2,966,181	3,774,691	981,713	7,024,777	43,080,867
Operating income (loss)	(2,250,334)	(137,234)	(569,823)	(285,657)	(69,545)	(811,799)	(4,124,392)
NON-OPERATING REVENUES							
Investment earnings	4,597	7,620	191,725	-	-	-	203,942
Gain (loss) on disposal of capital assets	-	161,214	-	2,185	-	-	163,399
Total non-operating revenues	4,597	168,834	191,725	2,185	-	-	367,341
Income (loss) before transfers	(2,245,737)	31,600	(378,098)	(283,472)	(69,545)	(811,799)	(3,757,051)
Transfers in	-	-	191,548	-	280,000	350,000	821,548
Transfers out	-	-	-	-	-	(887,238)	(887,238)
Change in net position	(2,245,737)	31,600	(186,550)	(283,472)	210,455	(1,349,037)	(3,822,741)
Net position - January 1	6,659,511	12,486,842	1,560,994	3,230,948	258,401	3,798,031	27,994,727
Net position - December 31	\$ 4,413,774	\$ 12,518,442	\$ 1,374,444	\$ 2,947,476	\$ 468,856	\$ 2,448,994	\$ 24,171,986

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WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF CASH FLOWS - ALL INTERNAL SERVICE FUNDS
For The Year Ended December 31, 2019

	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	\$ 6,277,173	\$ -	\$ 55,123	\$ 116,441	\$ 436,337	\$ 57,918	\$ 6,942,992
Receipts from interfund services provided	16,831,577	3,230,619	2,339,415	3,372,589	475,057	6,163,505	32,412,762
Payments to suppliers	(23,808,219)	(613)	(2,243,840)	(2,260,809)	(69,262)	(2,929,138)	(31,311,881)
Payments to employees	-	-	(331,632)	(1,121,294)	(657,246)	(3,405,999)	(5,516,171)
Payments for interfund services used	(29,868)	(107,605)	(118,608)	(68,357)	(196,163)	(32,229)	(552,830)
Total cash flows from operating activities	(729,337)	3,122,401	(299,542)	38,570	(11,277)	(145,943)	1,974,872
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES							
Transfers from other funds	-	-	191,548	-	280,000	350,000	821,548
Transfers to other funds	-	-	-	-	-	(887,238)	(887,238)
Total cash flows from non-capital financing activities	-	-	191,548	-	280,000	(537,238)	(65,690)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES							
Acquisition of capital assets	-	(3,124,986)	-	(5,701)	-	(390,997)	(3,521,684)
Proceeds from sales of capital assets	-	164,836	-	2,185	-	-	167,021
Total cash flows from capital and related financing activities	-	(2,960,150)	-	(3,516)	-	(390,997)	(3,354,663)
CASH FLOWS FROM INVESTING ACTIVITIES							
Interest received	4,597	7,620	191,725	-	-	-	203,942
Total cash flows from investing activities	4,597	7,620	191,725	-	-	-	203,942
Net change in cash and cash equivalents	(724,740)	169,871	83,731	35,054	268,723	(1,074,178)	(1,241,539)
Cash and Cash Equivalents, Beginning of Year	8,355,204	174,295	4,125,040	226,987	323,820	1,442,538	14,647,884
Cash and Cash Equivalents, End of Year	\$ 7,630,464	\$ 344,166	\$ 4,208,771	\$ 262,041	\$ 592,543	\$ 368,360	\$ 13,406,345
NON-CASH CAPITAL AND RELATED FINANCING ACTIVITIES							
None							

(CONTINUED)

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF CASH FLOWS - ALL INTERNAL SERVICE FUNDS
For The Year Ended December 31, 2019

	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)	\$ (2,250,334)	\$ (137,234)	\$ (569,823)	\$ (285,657)	\$ (69,545)	\$ (811,799)	\$ (4,124,392)
Non-operating income		-	-	-	-	-	-
Depreciation expense	-	3,259,635	-	157,355	5,265	602,759	4,025,014
(Increase) Decrease in accounts receivable	330,234	-	(1,820)	-	(1,332)	2,360	329,442
(Increase) Decrease in due from other governments	63,198	-	-	(4)	558	6,085	69,837
(Increase) Decrease in prepaid items	(100,101)	-	(3,743)	-	(2,679)	(181,858)	(288,381)
(Increase) Decrease in inventories	-	-	-	19,874	-	1,224	21,098
(Increase) Decrease in net pension asset/liability	-	-	108,261	331,537	194,857	1,081,344	1,715,999
(Increase) Decrease in deferred outflows - pension related amounts	-	-	(71,474)	(205,433)	(131,156)	(999,080)	(1,407,143)
Increase (Decrease) in accounts payable	1,270,666	-	(9,970)	67,380	(11,086)	(16,098)	1,300,892
Increase (Decrease) in accrued compensation	-	-	888	3,413	1,059	8,368	13,728
Increase (Decrease) in other liabilities	-	-	-	-	30,476	(3,500)	26,976
Increase (Decrease) in claims payable	(43,000)	-	262,024	-	-	-	219,024
Increase (Decrease) in deferred inflows - pension related amounts	-	-	(13,885)	(49,895)	(27,694)	164,252	72,778
Net cash flows from operating activities	\$ (729,337)	\$ 3,122,401	\$ (299,542)	\$ 38,570	\$ (11,277)	\$ (145,943)	\$ 1,974,872
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE COMBINING STATEMENT OF NET POSITION							
Cash and investments - statement of net position	\$ 7,630,464	\$ 344,166	\$ 3,717,985	\$ 262,041	\$ 592,543	\$ 368,360	\$ 12,915,559
Restricted cash and investments - statement of net position	-	-	490,786	-	-	-	490,786
Cash and cash equivalents - end of year	\$ 7,630,464	\$ 344,166	\$ 4,208,771	\$ 262,041	\$ 592,543	\$ 368,360	\$ 13,406,345

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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, 2019

	Dog License Fund	Unclaimed Property Fund	Flexible Spending Account	Workforce Development Center Fund	District Attorney NSF Fund	Representative Payee Fund
ASSETS						
Cash and investments	\$ -	\$ 71,034	\$ 140,551	\$ 250,125	\$ 185,984	\$ 494,003
Accounts receivable	-	-	-	80,369	-	-
Due from other governments	-	-	-	98,534	-	-
Total assets	\$ -	\$ 71,034	\$ 140,551	\$ 429,028	\$ 185,984	\$ 494,003
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ 73,848	\$ -	\$ -
Other liabilities	-	2,624	65,653	-	143,229	494,003
Due to other governments	-	-	-	11,594	-	-
Total liabilities	\$ -	\$ 2,624	\$ 65,653	\$ 85,442	\$ 143,229	\$ 494,003
NET POSITION						
Restricted for:						
Individuals, organizations and other governments	\$ -	\$ 68,410	\$ 74,898	\$ 343,586	\$ 42,755	\$ -
Total net position	\$ -	\$ 68,410	\$ 74,898	\$ 343,586	\$ 42,755	\$ -

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF FIDUCIARY NET POSITION - CUSTODIAL FUNDS
December 31, 2019

Sheriff Processing Fee	Deferred Compensation Administration	DA ERAD Fund	Main Jail Fund	Municipal Property Tax Collections	Clerk of Courts Fund	Total Custodial Funds
\$ 73,613	\$ 269,050	\$ 5,797	\$ 126,217	\$ 41,242,001	\$ 3,802,428	\$ 46,660,803
-	-	-	-	-	-	80,369
-	-	-	-	-	-	98,534
\$ 73,613	\$ 269,050	\$ 5,797	\$ 126,217	\$ 41,242,001	\$ 3,802,428	\$ 46,839,706
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,848
73,613	4,357	5,797	126,217	-	3,119,374	4,034,867
-	-	-	-	41,242,001	-	41,253,595
\$ 73,613	\$ 4,357	\$ 5,797	\$ 126,217	\$ 41,242,001	\$ 3,119,374	\$ 45,362,310
\$ -	\$ 264,693	\$ -	\$ -	\$ -	\$ 683,054	\$ 1,477,396
\$ -	\$ 264,693	\$ -	\$ -	\$ -	\$ 683,054	\$ 1,477,396

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - CUSTODIAL FUNDS
For The Year Ended December 31, 2019

	Dog License Fund	Unclaimed Property Fund	Flexible Spending Account	Workforce Development Center Fund	District Attorney NSF Fund	Representative Payee Fund
ADDITIONS						
Employee contributions	\$ -	\$ -	\$ 332,738	\$ -	\$ -	\$ -
Property taxes collected for other governments	-	-	-	-	-	-
Clerk of Courts trust account deposits	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Miscellaneous	178,126	45,493	-	273,752	585,243	167,998
Total Additions	\$ 178,126	\$ 45,493	\$ 332,738	\$ 273,752	\$ 585,243	\$ 167,998
DEDUCTIONS						
Benefits paid to participants	\$ -	\$ -	\$ 309,811	\$ -	\$ -	\$ -
Property taxes paid to other governments	-	-	-	-	-	-
Payments from Clerk of Courts trust accounts	-	-	-	-	-	-
Payments to individuals	-	34,875	-	-	570,757	167,998
ERAD grant payments	-	-	-	-	-	-
Administrative expense	-	-	-	285,344	-	-
Due to other governments	178,126	-	-	-	-	-
Total Deductions	\$ 178,126	\$ 34,875	\$ 309,811	\$ 285,344	\$ 570,757	\$ 167,998
Change in Fiduciary Net Position	-	10,618	22,927	(11,592)	14,486	-
Net Position - beginning of year (as restated)	-	57,792	51,971	355,178	28,269	-
Net Position - end of year	\$ -	\$ 68,410	\$ 74,898	\$ 343,586	\$ 42,755	\$ -

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - CUSTODIAL FUNDS
For The Year Ended December 31, 2019

Sheriff Processing Fee	Deferred Compensation Administration	DA ERAD Fund	Main Jail Fund	Municipal Property Tax Collections	Clerk of Courts Fund	Total Custodial Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 332,738
-	-	-	-	41,242,001	-	41,242,001
-	-	-	-	-	17,008,683	17,008,683
-	80,209	-	-	-	-	80,209
2,514,879	-	14,690	2,551,403	-	-	6,331,584
\$ 2,514,879	\$ 80,209	\$ 14,690	\$ 2,551,403	\$ 41,242,001	\$ 17,008,683	\$ 64,995,215
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 309,811
-	-	-	-	41,242,001	-	41,242,001
-	-	-	-	-	17,756,695	17,756,695
2,514,879	-	-	2,551,403	-	-	5,839,912
-	-	14,690	-	-	-	14,690
-	26,609	-	-	-	-	311,953
-	-	-	-	-	-	178,126
\$ 2,514,879	\$ 26,609	\$ 14,690	\$ 2,551,403	\$ 41,242,001	\$ 17,756,695	\$ 65,653,188
-	53,600	-	-	-	(748,012)	(657,973)
-	211,093	-	-	-	1,431,066	2,135,369
\$ -	\$ 264,693	\$ -	\$ -	\$ -	\$ 683,054	\$ 1,477,396

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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, 2019

ASSETS	
Cash and investments	\$ 2,323,413
Receivables:	
Accounts	8
Total Receivables - Net	<u>8</u>
Due from other governments	4,230
Total assets	<u>\$ 2,327,651</u>
LIABILITIES	
Accounts payable	\$ 44,218
Due to other governments	5,149
Total liabilities	<u>\$ 49,367</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred grant revenue	\$ 973,342
Total deferred inflows of resources	<u>\$ 973,342</u>
FUND BALANCES	
Restricted:	
Library purposes	\$ 1,304,942
Total Fund Balances	<u>\$ 1,304,942</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 2,327,651</u>

WAUKESHA COUNTY, WISCONSIN

**RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET POSITION - COMPONENT UNIT
December 31, 2019**

Total Fund Balance - Component Unit	\$ 1,304,942
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)	150,770
Some liabilities, including compensated absences, are not due and payable in the current period, and are not reported in the fund. (See Note 19)	(39,418)
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	35,539
Total Net Position - Component Unit	<u>\$ 1,451,833</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, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants	\$ 1,297,788	\$ 1,297,788	\$ 1,914,290	\$ 616,502
Charges for services	853,928	853,928	844,986	(8,942)
Interdepartmental revenues	11,305	11,305	-	(11,305)
Investment earnings	13,600	13,600	21,611	8,011
Miscellaneous revenues	-	-	6,001	6,001
Total revenues	<u>2,176,621</u>	<u>2,176,621</u>	<u>2,786,888</u>	<u>610,267</u>
EXPENDITURES				
Environment, parks and education:				
Personnel	653,181	658,181	656,276	1,905
Operating	1,537,886	1,533,571	1,359,448	174,123
Interdepartmental charges	140,684	140,684	129,619	11,065
Total expenditures	<u>2,331,751</u>	<u>2,332,436</u>	<u>2,145,343</u>	<u>187,093</u>
Excess of Revenues Over Expenditures	(155,130)	(155,815)	641,545	797,360
Fund Balance - January 1 - as restated	663,397	663,397	663,397	-
Fund Balance - December 31	<u>\$ 508,267</u>	<u>\$ 507,582</u>	<u>\$ 1,304,942</u>	<u>\$ 797,360</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, 2019

Net change in fund balance - component unit	641,545
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)	(46,082)
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)	(3,202)
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.	(40,396)
Change in Net Position of Component Unit	<u>\$ 551,865</u>

GENERAL LONG TERM DEBT

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WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF LONG-TERM DEBT
December 31, 2019

<u>General Obligation Promissory Notes</u>	<u>Issue Date</u>	<u>Interest Rate</u>
Series 2010	June 8, 2010	0.85 to 4.05
Series 2011	July 19, 2011	1.25 to 2.75
Series 2012	June 12, 2012	2.00 to 2.125
Series 2013	May 14, 2013	2.00 to 2.25
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

Total General Obligation Promissory Notes

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF LONG-TERM DEBT
December 31, 2019

<u>Maturity Date</u>	<u>Original Principal</u>	<u>Payments Through December 31, 2019</u>	<u>Balance Outstanding</u>
April 1, 2020	\$ 9,000,000	\$ 8,285,000	\$ 715,000
April 1, 2021	19,490,000	17,990,000	1,500,000
April 1, 2022	20,000,000	13,800,000	6,200,000
April 1, 2023	17,000,000	8,350,000	8,650,000
April 1, 2024	10,000,000	3,600,000	6,400,000
April 1, 2025	10,000,000	1,900,000	8,100,000
April 1, 2026	11,500,000	2,285,000	9,215,000
April 1, 2027	10,000,000	850,000	9,150,000
April 1, 2028	12,500,000	600,000	11,900,000
April 1, 2029	17,500,000	-	17,500,000
	<u>\$ 136,990,000</u>	<u>\$ 57,660,000</u>	<u>\$ 79,330,000</u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF DEBT SERVICE REQUIREMENTS
December 31, 2019

Note Title	2020	2021	2022	2023
GENERAL OBLIGATION PROMISSORY NOTES OF 2010				
Principal	\$ 715,000	\$ -	\$ -	\$ -
Interest	14,479	-	-	-
GENERAL OBLIGATION PROMISSORY NOTES OF 2011				
Principal	1,000,000	500,000	-	-
Interest	26,250	6,875	-	-
GENERAL OBLIGATION PROMISSORY NOTES OF 2012				
Principal	2,500,000	2,400,000	1,300,000	-
Interest	100,625	51,625	13,813	-
GENERAL OBLIGATION PROMISSORY NOTES OF 2013				
Principal	2,350,000	2,300,000	2,000,000	2,000,000
Interest	159,500	113,000	67,500	22,500
GENERAL OBLIGATION PROMISSORY NOTES OF 2014				
Principal	1,500,000	1,500,000	1,400,000	1,200,000
Interest	118,000	88,000	59,000	31,500
GENERAL OBLIGATION PROMISSORY NOTES OF 2015				
Principal	1,400,000	1,600,000	1,600,000	1,500,000
Interest	144,500	118,000	86,000	55,000
GENERAL OBLIGATION PROMISSORY NOTES OF 2016				
Principal	1,000,000	1,210,000	1,335,000	1,360,000
Interest	199,750	171,600	133,425	99,800
GENERAL OBLIGATION PROMISSORY NOTES OF 2017				
Principal	600,000	750,000	1,200,000	1,500,000
Interest	177,800	164,300	144,800	117,800
GENERAL OBLIGATION PROMISSORY NOTES OF 2018				
Principal	700,000	700,000	1,100,000	1,300,000
Interest	339,250	320,000	295,750	262,500
GENERAL OBLIGATION PROMISSORY NOTES OF 2019				
Principal	900,000	1,000,000	1,200,000	1,400,000
Interest	474,625	441,125	403,125	364,125
Total Principal	12,665,000	11,960,000	11,135,000	10,260,000
Total Interest	1,754,779	1,474,525	1,203,413	953,225
Total Payments By Year	\$ 14,419,779	\$ 13,434,525	\$ 12,338,413	\$ 11,213,225

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF DEBT SERVICE REQUIREMENTS
December 31, 2019

2024	2025	2026	2027	2028	2029	Totals
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 715,000
-	-	-	-	-	-	14,479
-	-	-	-	-	-	1,500,000
-	-	-	-	-	-	33,125
-	-	-	-	-	-	6,200,000
-	-	-	-	-	-	166,063
-	-	-	-	-	-	8,650,000
-	-	-	-	-	-	362,500
800,000	-	-	-	-	-	6,400,000
9,000	-	-	-	-	-	305,500
1,200,000	800,000	-	-	-	-	8,100,000
28,000	8,000	-	-	-	-	439,500
1,395,000	1,435,000	1,480,000	-	-	-	9,215,000
72,250	43,950	14,800	-	-	-	735,575
1,600,000	1,300,000	1,200,000	1,000,000	-	-	9,150,000
86,800	58,450	33,800	10,750	-	-	794,500
1,700,000	1,900,000	1,700,000	1,500,000	1,300,000	-	11,900,000
217,500	163,500	109,500	61,500	19,500	-	1,789,000
2,200,000	2,300,000	2,300,000	2,200,000	2,100,000	1,900,000	17,500,000
310,125	242,625	173,625	115,750	68,750	22,563	2,616,438
8,895,000	7,735,000	6,680,000	4,700,000	3,400,000	1,900,000	79,330,000
723,675	516,525	331,725	188,000	88,250	22,563	7,256,680
\$ 9,618,675	\$ 8,251,525	\$ 7,011,725	\$ 4,888,000	\$ 3,488,250	\$ 1,922,563	\$ 86,586,680

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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, 2019

GENERAL CAPITAL ASSETS:

Land	\$	61,565,539
Buildings		210,002,972
Improvements Other Than Buildings		25,850,501
Infrastructure		282,505,194
Machinery & Equipment		19,734,485
Software		10,937,166
Vehicles		1,211,157
Construction In Progress		34,578,237
Total General Capital Assets	\$	646,385,251

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, 2019

Function and Activity	General Capital Assets Dec 31, 2018	Additions	Deletions	General Capital Assets Dec 31, 2019
JUSTICE AND PUBLIC SAFETY				
District Attorney	\$ 5,551	\$ -	\$ -	\$ 5,551
Emergency Preparedness	6,896,708	67,829	2,558,366	4,406,171
Clerk of Courts	9,258,355	-	-	9,258,355
Medical Examiner	1,049,660	-	-	1,049,660
Sheriff	64,038,072	99,197	23,850	64,113,419
Total Justice & Public Safety	81,248,346	167,026	2,582,216	78,833,156
HEALTH AND HUMAN SERVICES	43,464,943	-	-	43,464,943
ENVIRONMENT, PARKS AND EDUCATION				
University of Wisconsin-Extension	15,827	-	-	15,827
Register of Deeds	5,455,904	-	143,205	5,312,699
Parks and Land Use	66,732,226	787,533	308,138	67,211,621
Total Environment, Parks & Education	72,203,957	787,533	451,343	72,540,147
PUBLIC WORKS	389,824,340	7,980,780	4,294,284	393,510,836
GENERAL GOVERNMENT				
County Executive	34,640	-	-	34,640
County Board	87,146	-	10,476	76,670
County Clerk	5,500	-	-	5,500
County Treasurer	1,112,439	-	-	1,112,439
Department of Administration	22,038,192	61,543	-	22,099,735
Corporation Counsel	165,424	-	36,476	128,948
Total General Administration	23,443,341	61,543	46,952	23,457,932
CONSTRUCTION IN PROGRESS	22,113,240	14,456,943	1,991,946	34,578,237
TOTAL GENERAL CAPITAL ASSETS	\$ 632,298,167	\$ 23,453,825	\$ 9,366,741	\$ 646,385,251

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, 2019

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	\$ -	\$ -	\$ -	\$ -	\$ 5,551	\$ -	\$ -	\$ -	\$ 5,551
Emergency Preparedness	-	3,088,716	-	-	498,333	335,362	483,760	-	4,406,171
Clerk of Courts	-	8,208,817	-	-	1,049,538	-	-	-	9,258,355
Medical Examiner	-	1,043,531	-	-	6,129	-	-	-	1,049,660
Sheriff	-	59,562,375	6,595	-	3,815,412	24,914	704,123	-	64,113,419
Total Justice & Public Safety	-	71,903,439	6,595	-	5,374,963	360,276	1,187,883	-	78,833,156
HEALTH AND HUMAN SERVICES									
	-	40,678,635	-	-	356,157	2,430,151	-	-	43,464,943
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	22,660,672	19,722,527	22,639,674	-	1,828,139	360,609	-	-	67,211,621
Total Environment, Parks & Education	22,660,672	19,781,802	22,639,674	-	5,581,035	1,876,964	-	-	72,540,147
PUBLIC WORKS									
	38,904,867	66,515,242	3,177,354	282,505,194	1,948,205	436,700	23,274	-	393,510,836
GENERAL ADMINISTRATION									
County Executive	-	-	-	-	34,640	-	-	-	34,640
County Board	-	-	-	-	-	76,670	-	-	76,670
County Clerk	-	-	-	-	5,500	-	-	-	5,500
County Treasurer	-	-	-	-	294,644	817,795	-	-	1,112,439
Department of Administration	-	10,999,906	26,878	-	6,134,341	4,938,610	-	-	22,099,735
Corporation Counsel	-	123,948	-	-	5,000	-	-	-	128,948
Total General Administration	-	11,123,854	26,878	-	6,474,125	5,833,075	-	-	23,457,932
CONSTRUCTION IN PROGRESS									
	-	-	-	-	-	-	-	34,578,237	34,578,237
Total General Capital Assets	\$ 61,565,539	\$ 210,002,972	\$ 25,850,501	\$ 282,505,194	\$ 19,734,485	\$ 10,937,166	\$ 1,211,157	\$ 34,578,237	\$ 646,385,251

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, 2019

<u>Function and Activity</u>	<u>Accumulated Depreciation Dec. 31, 2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Accumulated Depreciation Dec. 31, 2019</u>
JUSTICE AND PUBLIC SAFETY				
District Attorney	\$ 5,551	\$ -	\$ -	\$ 5,551
Emergency Preparedness	3,686,059	125,497	2,558,366	1,253,190
Clerk of Courts	5,233,576	194,720	-	5,428,296
Medical Examiner	227,879	26,088	-	253,967
Sheriff	30,858,976	1,641,625	21,850	32,478,751
Total Justice & Public Safety	40,012,041	1,987,930	2,580,216	39,419,755
HEALTH AND HUMAN SERVICES	10,110,105	1,528,906	-	11,639,011
ENVIRONMENT, PARKS AND EDUCATION				
University of Wisconsin-Extension	15,563	263	-	15,826
Register of Deeds	4,303,783	251,424	143,205	4,412,002
Parks and Land Use	26,046,089	1,740,197	104,925	27,681,361
Total Environment, Parks & Education	30,365,435	1,991,884	248,130	32,109,189
PUBLIC WORKS	170,850,980	8,485,439	1,287,491	178,048,928
GENERAL GOVERNMENT				
County Executive	34,640	-	-	34,640
County Board	18,143	15,334	10,476	23,001
County Clerk	5,500	-	-	5,500
County Treasurer	1,112,439	-	-	1,112,439
Department of Administration	14,481,023	848,890	-	15,329,913
Corporation Counsel	111,018	3,099	36,476	77,641
Total General Administration	15,762,763	867,323	46,952	16,583,134
TOTAL ACCUMULATED DEPRECIATION	\$ 267,101,324	\$ 14,861,482	\$ 4,162,789	\$ 277,800,017