

SUPPLEMENTARY INFORMATION

WAUKESHA COUNTY, WISCONSIN

COMBINING BALANCE SHEET -
ALL NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2009

	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Total Non-Major Governmental Funds</u>
ASSETS			
Cash and investments	\$ 8,970,260	\$ 38,118,576	\$ 47,088,836
Receivables:			
Property taxes levied for ensuing year's budget	8,059,500	2,430,000	10,489,500
Accounts	382,293	-	382,293
Total Receivables - Net	<u>8,441,793</u>	<u>2,430,000</u>	<u>10,871,793</u>
Due from other governments	3,031,469	86,131	3,117,600
Inventories	253,562	-	253,562
Long term receivable	5,006,019	180,629	5,186,648
Total assets	<u>\$ 25,703,103</u>	<u>\$ 40,815,336</u>	<u>\$ 66,518,439</u>
LIABILITIES			
Accounts payable	\$ 1,321,804	\$ 1,247,233	\$ 2,569,037
Accrued compensation	24,023	-	24,023
Other liabilities	2,384	-	2,384
Due to other governments	83,671	-	83,671
Deferred property tax revenue	8,059,500	2,430,000	10,489,500
Other deferred revenue	5,802,929	180,629	5,983,558
Advances from other funds	-	5,085,925	5,085,925
Total liabilities	<u>15,294,311</u>	<u>8,943,787</u>	<u>24,238,098</u>
FUND BALANCES			
Reserved for inventories	253,562	-	253,562
Reserved for capital projects	-	21,576,252	21,576,252
Reserved for park purposes	6,282,347	-	6,282,347
Unreserved:			
Designated for capital projects	-	10,295,297	10,295,297
Designated for subsequent year's expenditures	2,301,447	-	2,301,447
Undesignated, reported in special revenue funds	1,571,436	-	1,571,436
Total fund balances	<u>10,408,792</u>	<u>31,871,549</u>	<u>42,280,341</u>
Total liabilities and fund balances	<u>\$ 25,703,103</u>	<u>\$ 40,815,336</u>	<u>\$ 66,518,439</u>

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - ALL NON-MAJOR GOVERNMENTAL FUNDS
For The Year Ended December 31, 2009

	Special Revenue Funds	Capital Projects Funds	Total Non-Major Governmental Funds
REVENUES			
General intergovernmental assistance	\$ 4,358,972	\$ -	\$ 4,358,972
Intergovernmental contracts/grants	12,818,827	1,355,461	14,174,288
Taxes	7,683,613	3,047,400	10,731,013
Charges for services	3,361,109	-	3,361,109
Interdepartmental revenues	468,956	-	468,956
Investment earnings	223,090	299,037	522,127
Miscellaneous revenues	1,994,291	156,559	2,150,850
Total revenues	30,908,858	4,858,457	35,767,315
EXPENDITURES			
Current:			
Health and human services	13,810,457	-	13,810,457
Environment, parks and education	4,829,316	-	4,829,316
Public works	11,115,022	-	11,115,022
Capital outlay:			
Environment, parks and education	1,402,592	1,294,828	2,697,420
Public works	39,028	13,913,692	13,952,720
General government	-	2,011,861	2,011,861
Total expenditures	31,196,415	17,220,381	48,416,796
Excess of Revenues (Under) Expenditures	(287,557)	(12,361,924)	(12,649,481)
OTHER FINANCING SOURCES (USES)			
General obligation notes issued	-	8,000,000	8,000,000
Transfers in	-	3,705,000	3,705,000
Transfers out	-	(945,000)	(945,000)
Total Other Financing Sources (Uses)	-	10,760,000	10,760,000
Net change in fund balances	(287,557)	(1,601,924)	(1,889,481)
Fund Balances - January 1	10,696,349	33,473,473	44,169,822
Fund Balances - December 31	\$ 10,408,792	\$ 31,871,549	\$ 42,280,341

NON-MAJOR SPECIAL REVENUE FUNDS

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

NUTRITION FUND - To account for federal and state funds that provide for nutrition programs.

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

LAND INFORMATION SYSTEMS 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.

CHILD SUPPORT FUND - To account for County administration of child support programs supported by state, federal and county funding.

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

MENTAL HEALTH CENTER FUND - To account for funds provided for all services related to admissions for emergency and other psychiatric hospitalizations.

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.

SMITH PARK FUND - To account for the original bequest of funds provided for the maintenance of approximately 40 acres of public park land and one-quarter interest in a land contract. The accumulated funds shall be expended upon authority and direction of the Waukesha County Park and Planning Commission.

REUSS TRUST FUND - To account for the proceeds from donated land sold in 1988. The accumulated funds shall be expended upon authority and direction of the Waukesha County Park and Planning Commission.

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

THIS PAGE LEFT BLANK

WAUKESHA COUNTY, WISCONSIN

COMBINING BALANCE SHEET -
ALL NON-MAJOR SPECIAL REVENUE FUNDS
December 31, 2009

	Nutrition Fund	Walter Tarmann Fund	Land Information System Fund	Child Support Fund
ASSETS				
Cash and investments	\$ 4,299	\$ 5,405,353	\$ 689,238	\$ 252,297
Receivables:				
Property taxes levied for ensuing year's budget	204,320	-	-	317,992
Accounts	273,389	-	-	-
Total Receivables - Net	477,709	-	-	317,992
Due from other governments	166,792	-	-	2,692
Inventories	-	-	-	-
Long term receivable	-	-	-	-
Total assets	\$ 648,800	\$ 5,405,353	\$ 689,238	\$ 572,981
LIABILITIES				
Accounts payable	\$ 117,030	\$ 138	\$ 335	\$ 10,242
Accrued compensation	-	-	-	-
Other liabilities	-	-	-	-
Due to other governments	-	-	-	-
Deferred property tax revenue	204,320	-	-	317,992
Other deferred revenue	-	-	-	-
Total liabilities	321,350	138	335	328,234
FUND BALANCES				
Reserved for inventories	-	-	-	-
Reserved for park purposes	-	5,405,215	688,903	-
Unreserved:				
Designated for subsequent year's expenditures	5,290	-	-	65,000
Undesignated	322,160	-	-	179,747
Total Fund Balances	327,450	5,405,215	688,903	244,747
Total Liabilities and Fund Balances	\$ 648,800	\$ 5,405,353	\$ 689,238	\$ 572,981

WAUKESHA COUNTY, WISCONSIN

COMBINING BALANCE SHEET -
ALL NON-MAJOR SPECIAL REVENUE FUNDS
December 31, 2009

Community Development Fund	Mental Health Center Fund	Transportation Fund	Smith Park Fund	Reuss Trust Fund	Federated Library Fund	Total Non-Major Special Revenue Funds
\$ 361,510	\$ 716,454	\$ 149,055	\$ 182,707	\$ 5,522	\$ 1,203,825	\$ 8,970,260
-	3,217,113	1,546,175	-	-	2,773,900	8,059,500
18,324	90,580	-	-	-	-	382,293
18,324	3,307,693	1,546,175	-	-	2,773,900	8,441,793
1,348,726	90,580	1,422,679	-	-	-	3,031,469
-	-	253,562	-	-	-	253,562
5,006,019	-	-	-	-	-	5,006,019
\$ 6,734,579	\$ 4,114,727	\$ 3,371,471	\$ 182,707	\$ 5,522	\$ 3,977,725	\$ 25,703,103
\$ 319,752	\$ 164,308	\$ 699,314	\$ -	\$ -	\$ 10,685	\$ 1,321,804
-	23,784	239	-	-	-	24,023
1,974	-	410	-	-	-	2,384
-	-	83,671	-	-	-	83,671
-	3,217,113	1,546,175	-	-	2,773,900	8,059,500
5,006,019	-	22,750	-	-	774,160	5,802,929
5,327,745	3,405,205	2,352,559	-	-	3,558,745	15,294,311
-	-	253,562	-	-	-	253,562
-	-	-	182,707	5,522	-	6,282,347
1,406,834	35,343	370,000	-	-	418,980	2,301,447
-	674,179	395,350	-	-	-	1,571,436
1,406,834	709,522	1,018,912	182,707	5,522	418,980	10,408,792
\$ 6,734,579	\$ 4,114,727	\$ 3,371,471	\$ 182,707	\$ 5,522	\$ 3,977,725	\$ 25,703,103

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, 2009

	Nutrition Fund	Walter Tarmann Fund	Land Information System Fund	Child Support Fund
REVENUES				
General intergovernmental assistance	\$ -	\$ -	\$ -	\$ -
Intergovernmental contracts/grants	682,259	-	-	1,949,702
Taxes	247,368	-	-	307,992
Charges for services	-	-	492,550	47,985
Interdepartmental revenues	-	-	720	1,499
Investment earnings	-	192,174	-	-
Miscellaneous revenues	408,508	287,241	9,335	2,778
Total revenues	1,338,135	479,415	502,605	2,309,956
EXPENDITURES				
Current:				
Health and human services	1,292,138	-	-	2,366,458
Environment, parks and education	-	31,323	700,037	-
Public works	-	-	-	-
Capital outlay:				
Environment, parks and education	-	1,402,592	-	-
Public works	-	-	-	-
Total expenditures	1,292,138	1,433,915	700,037	2,366,458
Excess of Revenues Over (Under)				
Expenditures	45,997	(954,500)	(197,432)	(56,502)
Fund Balances - January 1	281,453	6,359,715	886,335	301,249
Fund Balances - December 31	\$ 327,450	\$ 5,405,215	\$ 688,903	\$ 244,747

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, 2009

Community Development Fund	Mental Health Center Fund	Transportation Fund	Smith Park Fund	Reuss Trust Fund	Federated Library Fund	Total Non-Major Special Revenue Funds
\$ -	\$ -	\$ 4,358,972	\$ -	\$ -	\$ -	\$ 4,358,972
3,925,789	5,839	4,955,997	-	-	1,299,241	12,818,827
-	3,234,918	1,141,046	-	-	2,752,289	7,683,613
-	2,424,308	366,266	-	-	30,000	3,361,109
-	-	466,737	-	-	-	468,956
-	-	-	1,119	169	29,628	223,090
1,002,439	133,158	147,832	-	-	3,000	1,994,291
4,928,228	5,798,223	11,436,850	1,119	169	4,114,158	30,908,858
4,603,905	5,547,956	-	-	-	-	13,810,457
-	-	-	-	-	4,097,956	4,829,316
-	-	11,115,022	-	-	-	11,115,022
-	-	-	-	-	-	1,402,592
-	-	39,028	-	-	-	39,028
4,603,905	5,547,956	11,154,050	-	-	4,097,956	31,196,415
324,323	250,267	282,800	1,119	169	16,202	(287,557)
1,082,511	459,255	736,112	181,588	5,353	402,778	10,696,349
\$ 1,406,834	\$ 709,522	\$ 1,018,912	\$ 182,707	\$ 5,522	\$ 418,980	\$ 10,408,792

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - NUTRITION FUND
For The Year Ended December 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants:				
Federal stimulus funds	\$ -	\$ 61,172	\$ 30,928	\$ (30,244)
Nutrition	356,317	356,317	357,016	699
Home Meals	176,080	176,080	192,078	15,998
U.S. Department of Aging - Meals	79,086	79,086	93,121	14,035
Other State Aid	8,550	8,550	9,116	566
Total Intergovernmental contracts/grants	<u>620,033</u>	<u>681,205</u>	<u>682,259</u>	<u>1,054</u>
Taxes	247,368	247,368	247,368	-
Interdepartmental revenues	7,811	7,811	-	(7,811)
Miscellaneous revenues:				
Donations	316,607	316,607	284,754	(31,853)
Other	88,201	88,201	123,754	35,553
Total miscellaneous revenues	<u>404,808</u>	<u>404,808</u>	<u>408,508</u>	<u>3,700</u>
Total revenues	<u>1,280,020</u>	<u>1,341,192</u>	<u>1,338,135</u>	<u>(3,057)</u>
EXPENDITURES				
Health and human services:				
Salaries	364,118	367,718	368,792	(1,074)
Employee benefits	122,463	122,863	119,476	3,387
Operating	88,473	88,473	90,184	(1,711)
Purchase of services:				
Food service	695,343	752,515	681,507	71,008
Other	4,652	4,652	3,782	870
Interdepartmental charges	29,771	29,771	28,397	1,374
Total expenditures	<u>1,304,820</u>	<u>1,365,992</u>	<u>1,292,138</u>	<u>73,854</u>
Excess of Revenues Over (Under) Expenditures	(24,800)	(24,800)	45,997	70,797
Fund Balance - January 1	281,453	281,453	281,453	-
Fund Balance - December 31	<u>\$ 256,653</u>	<u>\$ 256,653</u>	<u>\$ 327,450</u>	<u>\$ 70,797</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, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants	\$ 400,000	\$ 400,000	\$ -	\$ (400,000)
Investment earnings	200,000	200,000	192,174	(7,826)
Miscellaneous revenues:				
Landfill siting fees	400,000	400,000	281,684	(118,316)
Donations	-	-	3,945	3,945
Miscellaneous revenues	-	-	1,612	1,612
Total miscellaneous revenues	<u>400,000</u>	<u>400,000</u>	<u>287,241</u>	<u>(112,759)</u>
Total revenues	<u>1,000,000</u>	<u>1,000,000</u>	<u>479,415</u>	<u>(520,585)</u>
EXPENDITURES				
Environment, parks and education:				
Purchased services	25,000	32,400	31,323	1,077
Capital outlay	<u>975,000</u>	<u>1,405,000</u>	<u>1,402,592</u>	<u>2,408</u>
Total expenditures	<u>1,000,000</u>	<u>1,437,400</u>	<u>1,433,915</u>	<u>3,485</u>
Excess of Revenues (Under) Expenditures	<u>-</u>	<u>(437,400)</u>	<u>(954,500)</u>	<u>(517,100)</u>
Fund Balance - January 1	<u>6,359,715</u>	<u>6,359,715</u>	<u>6,359,715</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 6,359,715</u>	<u>\$ 5,922,315</u>	<u>\$ 5,405,215</u>	<u>\$ (517,100)</u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - LAND INFORMATION SYSTEMS FUND
For The Year Ended December 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Charges for services				
Register of deeds fees	\$ 525,000	\$ 525,000	\$ 492,550	\$ (32,450)
Interdepartmental revenues	-	-	720	720
Miscellaneous revenues				
Recoveries	-	-	300	300
Other	-	-	9,035	9,035
Total miscellaneous revenues	-	-	9,335	9,335
Total revenues	<u>525,000</u>	<u>525,000</u>	<u>502,605</u>	<u>(22,395)</u>
EXPENDITURES				
Environment, parks and education:				
Salaries	292,188	292,188	282,389	9,799
Employee benefits	106,585	106,585	104,352	2,233
Operating	66,150	66,150	53,847	12,303
Purchase of services				
Contracted	119,400	119,400	112,500	6,900
Other	33,080	55,880	24,164	31,716
Interdepartmental charges	124,762	124,762	122,785	1,977
Total expenditures	<u>742,165</u>	<u>764,965</u>	<u>700,037</u>	<u>64,928</u>
Excess of Revenues Over (Under) Expenditures	(217,165)	(239,965)	(197,432)	42,533
Fund Balance - January 1	886,335	886,335	886,335	-
Fund Balance - December 31	<u>\$ 669,170</u>	<u>\$ 646,370</u>	<u>\$ 688,903</u>	<u>\$ 42,533</u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - CHILD SUPPORT FUND
For The Year Ended December 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants:				
Federal stimulus funds	\$ -	\$ 67,782	\$ 105,434	\$ 37,652
State aid - IVD funding	1,880,607	1,880,607	1,748,370	(132,237)
State aid - IVD incentives	94,000	94,000	95,898	1,898
Total Intergovernmental contracts/grants	<u>1,974,607</u>	<u>2,042,389</u>	<u>1,949,702</u>	<u>(92,687)</u>
Taxes	307,992	307,992	307,992	-
Charges for services				
Client fees	33,719	33,719	45,831	12,112
Other	1,600	1,600	2,154	554
Total Charges for services	<u>35,319</u>	<u>35,319</u>	<u>47,985</u>	<u>12,666</u>
Interdepartmental revenues	-	-	1,499	1,499
Miscellaneous revenues	-	-	2,778	2,778
Total revenues	<u>2,317,918</u>	<u>2,385,700</u>	<u>2,309,956</u>	<u>(75,744)</u>
EXPENDITURES				
Health and human services:				
Salaries	1,367,053	1,404,903	1,377,277	27,626
Employee benefits	573,069	579,901	591,534	(11,633)
Operating	42,950	49,469	26,239	23,230
Purchase of services				
Contracted	72,600	72,600	72,316	284
Other	144,480	159,580	117,734	41,846
Interdepartmental charges	198,266	201,266	181,358	19,908
Total expenditures	<u>2,398,418</u>	<u>2,467,719</u>	<u>2,366,458</u>	<u>101,261</u>
Excess of Revenues Over (Under) Expenditures	(80,500)	(82,019)	(56,502)	25,517
Fund Balance - January 1	301,249	301,249	301,249	-
Fund Balance - December 31	<u>\$ 220,749</u>	<u>\$ 219,230</u>	<u>\$ 244,747</u>	<u>\$ 25,517</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, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants				
Federal stimulus funds	\$ -	\$ 4,892,451	\$ 84,897	\$ (4,807,554)
CDBG grants	2,800,000	4,972,625	2,990,892	(1,981,733)
Other State Aid	-	1,312,681	850,000	(462,681)
Total intergovernmental contracts/grants	<u>2,800,000</u>	<u>11,177,757</u>	<u>3,925,789</u>	<u>(7,251,968)</u>
Miscellaneous revenues				
CDBG loans	950,000	2,290,692	922,175	(1,368,517)
Recoveries	18,985	23,006	80,264	57,258
Total miscellaneous revenues	<u>968,985</u>	<u>2,313,698</u>	<u>1,002,439</u>	<u>(1,311,259)</u>
Total revenues	<u>3,768,985</u>	<u>13,491,455</u>	<u>4,928,228</u>	<u>(8,563,227)</u>
EXPENDITURES				
Health and human services:				
Salaries	140,178	144,403	135,197	9,206
Employee benefits	56,107	56,882	50,059	6,823
Operating	17,825	156,979	17,677	139,302
CDBG grant payments	3,431,622	12,918,888	4,272,511	8,646,377
Purchase of services				
Insurance	2,750	2,750	2,634	116
Contracted	6,000	73,500	3,498	70,002
Other	7,598	7,598	16,726	(9,128)
Interdepartmental charges	106,905	130,455	105,603	24,852
Total expenditures	<u>3,768,985</u>	<u>13,491,455</u>	<u>4,603,905</u>	<u>8,887,550</u>
Excess of Revenues Over Expenditures	-	-	324,323	324,323
Fund Balance - January 1	1,082,511	1,082,511	1,082,511	-
Fund Balance - December 31	<u>\$ 1,082,511</u>	<u>\$ 1,082,511</u>	<u>\$ 1,406,834</u>	<u>\$ 324,323</u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - MENTAL HEALTH CENTER FUND
For The Year Ended December 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants	\$ -	\$ -	\$ 5,839	\$ 5,839
Taxes	3,234,918	3,234,918	3,234,918	-
Charges for services:				
Client fees	2,328,639	2,328,639	2,420,467	91,828
Other	5,000	5,000	3,841	(1,159)
Total charges for services	<u>2,333,639</u>	<u>2,333,639</u>	<u>2,424,308</u>	<u>90,669</u>
Miscellaneous revenues				
Donations	-	-	60	60
Recoveries	-	-	202	202
Other	-	-	132,896	132,896
Total miscellaneous revenues	<u>-</u>	<u>-</u>	<u>133,158</u>	<u>133,158</u>
Total revenues	<u>5,568,557</u>	<u>5,568,557</u>	<u>5,798,223</u>	<u>229,666</u>
EXPENDITURES				
Health and human services:				
Salaries	2,806,082	2,829,347	2,866,551	(37,204)
Employee benefits	1,028,903	1,033,138	987,098	46,040
Operating	430,640	415,461	418,388	(2,927)
Purchase of services:				
Medical services	382,131	382,131	374,674	7,457
Food service	80,000	73,600	73,067	533
Contracted	-	-	541	(541)
Transportation	200	200	262	(62)
Other	168,766	165,575	162,888	2,687
Interdepartmental charges	671,835	671,835	664,487	7,348
Total expenditures	<u>5,568,557</u>	<u>5,571,287</u>	<u>5,547,956</u>	<u>23,331</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>(2,730)</u>	<u>250,267</u>	<u>252,997</u>
Fund Balance - January 1	459,255	459,255	459,255	-
Fund Balance - December 31	<u>\$ 459,255</u>	<u>\$ 456,525</u>	<u>\$ 709,522</u>	<u>\$ 252,997</u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - TRANSPORTATION FUND
For The Year Ended December 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
General intergovernmental assistance	4,538,194	4,538,194	4,358,972	\$ (179,222)
Intergovernmental contracts/grants				
State highways	4,353,553	4,783,553	4,951,130	167,577
Other	-	-	4,867	4,867
Total intergovernmental contracts/grants	<u>4,353,553</u>	<u>4,783,553</u>	<u>4,955,997</u>	<u>172,444</u>
Taxes	1,141,046	1,141,046	1,141,046	-
Charges for services	180,000	280,000	366,266	86,266
Interdepartmental revenues				
Indirect costs	170,620	170,620	202,266	31,646
Public works	33,000	33,000	58,938	25,938
Other	110,600	110,600	205,533	94,933
Total interdepartmental revenues	<u>314,220</u>	<u>314,220</u>	<u>466,737</u>	<u>152,517</u>
Miscellaneous revenues				
Recoveries	15,000	15,000	8,458	(6,542)
Sale of fixed assets	-	-	396	396
Other	93,534	293,534	138,978	(154,556)
Total miscellaneous revenues	<u>108,534</u>	<u>308,534</u>	<u>147,832</u>	<u>(160,702)</u>
Total revenues	<u>10,635,547</u>	<u>11,365,547</u>	<u>11,436,850</u>	<u>71,303</u>
EXPENDITURES				
Public works:				
Salaries	3,313,257	3,428,257	3,477,797	(49,540)
Employee benefits	1,604,784	1,604,784	1,553,453	51,331
Operating	1,593,350	1,984,505	1,949,457	35,048
Purchased services				
Contracted	111,000	111,000	126,176	(15,176)
Transportation	813,215	813,215	735,466	77,749
Other	19,838	19,838	50,811	(30,973)
Interdepartmental charges	3,315,103	3,315,103	3,221,862	93,241
Capital outlay	-	239,028	39,028	200,000
Total expenditures	<u>10,770,547</u>	<u>11,515,730</u>	<u>11,154,050</u>	<u>361,680</u>
Excess of Revenues Over (Under) Expenditures	(135,000)	(150,183)	282,800	432,983
Fund Balance - January 1	736,112	736,112	736,112	-
Fund Balance - December 31	<u>\$ 601,112</u>	<u>\$ 585,929</u>	<u>\$ 1,018,912</u>	<u>\$ 432,983</u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - SMITH PARK FUND
For The Year Ended December 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Investment earnings	\$ -	\$ -	\$ 1,119	\$ 1,119
Total revenues	<u>-</u>	<u>-</u>	<u>1,119</u>	<u>1,119</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over Expenditures	-	-	1,119	1,119
Fund Balance - January 1	<u>181,588</u>	<u>181,588</u>	<u>181,588</u>	<u>-</u>
Fund Balance - December 31	<u><u>\$ 181,588</u></u>	<u><u>\$ 181,588</u></u>	<u><u>\$ 182,707</u></u>	<u><u>\$ 1,119</u></u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - REUSS TRUST FUND
For The Year Ended December 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Investment earnings	\$ -	\$ -	\$ 169	\$ 169
Total revenues	<u>-</u>	<u>-</u>	<u>169</u>	<u>169</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over Expenditures	-	-	169	169
Fund Balance - January 1	<u>5,353</u>	<u>5,353</u>	<u>5,353</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 5,353</u>	<u>\$ 5,353</u>	<u>\$ 5,522</u>	<u>\$ 169</u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - FEDERATED LIBRARY FUND
For The Year Ended December 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants				
State library aids	\$ 1,071,680	\$ 1,071,680	\$ 1,071,682	\$ 2
Other	215,744	240,044	227,559	(12,485)
Total intergovernmental contracts/grants	<u>1,287,424</u>	<u>1,311,724</u>	<u>1,299,241</u>	<u>(12,483)</u>
Taxes	2,752,289	2,752,289	2,752,289	-
Charges for services	35,000	35,000	30,000	(5,000)
Investment earnings	40,000	40,000	29,628	(10,372)
Miscellaneous revenues	2,000	2,000	3,000	1,000
Total revenues	<u>4,116,713</u>	<u>4,141,013</u>	<u>4,114,158</u>	<u>(26,855)</u>
EXPENDITURES				
Environment, parks and education:				
Salaries	443,690	443,690	438,909	4,781
Employee benefits	184,898	184,898	149,282	35,616
Operating	155,940	158,790	150,610	8,180
Purchase of services:				
State grant program	387,464	387,464	370,626	16,838
County program	2,752,289	2,752,289	2,749,788	2,501
Contracted	11,990	19,690	13,910	5,780
Other	139,430	153,180	139,980	13,200
Interdepartmental charges	88,324	88,324	84,851	3,473
Total expenditures	<u>4,164,025</u>	<u>4,188,325</u>	<u>4,097,956</u>	<u>90,369</u>
Excess of Revenues Over (Under) Expenditures	(47,312)	(47,312)	16,202	63,514
Fund Balance - January 1	<u>402,778</u>	<u>402,778</u>	<u>402,778</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 355,466</u>	<u>\$ 355,466</u>	<u>\$ 418,980</u>	<u>\$ 63,514</u>

THIS PAGE LEFT BLANK

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.

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - DEBT SERVICE FUND
For The Year Ended December 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Taxes	\$ 12,872,338	\$ 12,872,338	\$ 12,872,338	\$ -
Investment earnings	-	-	242,614	242,614
Total revenues	<u>12,872,338</u>	<u>12,872,338</u>	<u>13,114,952</u>	<u>242,614</u>
EXPENDITURES				
Debt service:				
Principal retirement	10,240,000	10,240,000	10,240,000	-
Interest and fiscal charges	3,202,338	2,977,338	2,734,363	242,975
Total expenditures	<u>13,442,338</u>	<u>13,217,338</u>	<u>12,974,363</u>	<u>242,975</u>
Excess of Revenues Over (Under) Expenditures	(570,000)	(345,000)	140,589	485,589
OTHER FINANCING SOURCES (USES)				
Refunding notes issued	-	7,700,000	7,700,000	-
Payment to escrow agent	-	(7,925,000)	(7,925,000)	-
Transfers in	-	-	570,000	570,000
Total other financing sources (uses)	<u>-</u>	<u>(225,000)</u>	<u>345,000</u>	<u>570,000</u>
Net change in fund balances	(570,000)	(570,000)	485,589	1,055,589
Fund Balance - January 1	3,574,790	3,574,790	3,574,790	-
Fund Balance - December 31	<u>\$ 3,004,790</u>	<u>\$ 3,004,790</u>	<u>\$ 4,060,379</u>	<u>\$ 1,055,589</u>

THIS PAGE LEFT BLANK

NON-MAJOR CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

1999 CAPITAL PROJECTS FUND - To account for the financing and construction of the UW-W Fieldhouse Renovation, Courthouse 2nd/3rd floor, sound system upgrade, County-wide Trunk Radio upgrade, tax reporting conversion, justice system redevelopment, office automation software, Information Systems infrastructure development, Health and Human Services system development, GEO-processing development, topographical map conversion, Airport taxiways and hangar improvements, Foxbrook Park development, pavement management plan implementation, park land acquisitions and developments, and twenty-nine Highway construction projects.

2000 CAPITAL PROJECTS FUND – To account for the financing and construction of the UW-W Fieldhouse renovation, Courthouse 2nd/3rd floor remodeling, Courthouse electric distribution system and chiller replacement, Courthouse courtroom and hearing room remodeling, County-wide Trunk Radio upgrade, justice system software redevelopment, office automation software, Information Systems infrastructure development, tax reporting conversion, replacement of Airport T-Hangar doors, and twenty-three Highway construction projects.

2001 CAPITAL PROJECTS FUND – To account for the financing and construction of a business incubator at the Northview Building, Courthouse electric distribution system and chiller replacement, Courthouse 2nd/3rd floor remodeling, Courthouse courtroom and hearing room remodeling, County-wide Trunk Radio upgrade, Information Systems infrastructure development, Health and Human Services and Justice information systems development, land information systems development, development of Fox River Park, extension of the Lake County Recreation Trail, and twenty-four Highway construction projects.

2002 CAPITAL PROJECTS FUND – To account for the financing and construction of a new roof at the Northview, Courthouse chiller replacement, Courthouse 2nd/3rd floor remodeling, plan development and land acquisition as part of a County Grounds Master Plan, architectural and design work for a new Justice Facility, development of Fox River Park, replacement of internet/intranet computer infrastructure, electronic document management system, an upgrade for the County's payroll system, startup/design costs for a new Shared Dispatch Facility, and nineteen Highway construction projects.

2003 CAPITAL PROJECTS FUND – To account for the financing and construction of an expansion of the Retzer Nature center, renovation of Southview Hall at UW-W, phase I of the justice facility project, construction of the new Shared Dispatch Facility, replacement of the boiler at Northview, an energy management system at the Human Services center, phase II of the Southeast Hangar area at the County's airport, implementation of a pavement management plan, replacement of the tax records system, an electronic document management system, replacement of internet/intranet infrastructure, upgrades to the human resources/payroll system, installation of fiber optic cable at the County campus, a telecommunications system, twelve Highway construction projects and other miscellaneous projects.

2004 CAPITAL PROJECTS FUND – To account for the financing and construction of phase I of the justice facility project, construction of the new Shared Dispatch Facility, replacement of the boiler at Northview and demolition of a portion of the building, renovation of Northview Hall at UW-W, an electronic document management system, upgrades to the County's collection system, upgrades to the County's data processing infrastructure, installation of fiber optic cable at the County campus, a County-wide cashiering system system, fourteen Highway construction projects and other miscellaneous projects.

2005 CAPITAL PROJECTS FUND – To account for the financing and construction of phase I of the justice facility project, renovation of Northview Hall at UW-W, orthophotography imaging, bicycle pathway improvements, an upgrade to the mobile data infrastructure, an upgrade of the office software suite, phase II of the Courthouse/Court Room remodeling, eight Highway construction projects and other miscellaneous projects.

2006 CAPITAL PROJECTS FUND – To account for the financing of the renovation of Northview Hall at UW-W, expo center maintenance projects, bicycle pathway improvements, an upgrade to the mobile data infrastructure, a telecommunications system, a County-wide cashiering system, development of a fiber optic/wireless infrastructure, the re-engineering of information systems infrastructure, eleven Highway construction projects and other miscellaneous projects.

2007 CAPITAL PROJECTS FUND – To account for the financing of renovation of court rooms and the basement HVAC system at the Courthouse, projects to prevent groundwater contamination at salt storage facilities, improvements to runway safety areas at the County airport, replacement of a park storage building and carpenter shop at Nagawaukee Park, a study of the County's financial operation and management system, consolidation of the County's network operating systems, eleven Highway construction projects and other miscellaneous projects.

2008 CAPITAL PROJECTS FUND – To account for the replacement of the boiler and air handling unit at the Courthouse, construction of a new highway operations storage building, various energy conservation initiatives, construction of work space for the Aging and Disability Resource Center (ADRC), replacement of a maintenance building at Muskego Park, implementation of new information systems in the Human Services, Register of Deeds and Public Works departments, implementation of a County-wide cashiering system, twelve Highway construction projects and other miscellaneous projects.

2009 CAPITAL PROJECTS FUND – To account for an expansion project in the Medical Examiner's Office, replacement of an HVAC system in the Law Enforcement Center, construction of a maintenance building at Menomonee Park, implementation of new information systems in the Human Services and Emergency Preparedness departments, an upgrade to Information Systems wiring infrastructure, ten Highway construction projects and other miscellaneous projects.

2010 CAPITAL PROJECTS FUND – To account for construction of a secured corridor in the Courthouse, renovation of the District Attorney's office space, expansion and renovation of the Radio Services building, construction of a maintenance building at the Retzer Nature Center, implementation of an e-document management and archival system, ten Highway construction projects and other miscellaneous projects.

THIS PAGE LEFT BLANK

WAUKESHA COUNTY, WISCONSIN
 COMBINING BALANCE SHEET -
 ALL NON-MAJOR CAPITAL PROJECTS FUNDS
 December 31, 2009

	1999 Capital Projects Fund	2000 Capital Projects Fund	2001 Capital Projects Fund	2002 Capital Projects Fund	2003 Capital Projects Fund
ASSETS					
Cash and investments	\$ -	\$ -	\$ 4,668,443	\$ 2,284,391	\$ 1,635,957
Property taxes levied for ensuing year's budget	-	-	-	-	-
Due from other governments	-	-	-	-	1,907
Long term receivable	-	-	-	-	180,629
Total assets	\$ -	\$ -	\$ 4,668,443	\$ 2,284,391	\$ 1,818,493
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred property tax revenue	-	-	-	-	-
Other deferred revenue	-	-	-	-	180,629
Advances from other funds	-	-	-	-	1,085,925
Total liabilities	-	-	-	-	1,266,554
FUND BALANCES					
Reserved for capital projects	-	-	320,403	-	254,582
Unreserved:					
Designated for future capital projects	-	-	4,348,040	2,284,391	297,357
Total fund balances	-	-	4,668,443	2,284,391	551,939
Total liabilities and fund balances	\$ -	\$ -	\$ 4,668,443	\$ 2,284,391	\$ 1,818,493

WAUKESHA COUNTY, WISCONSIN
 COMBINING BALANCE SHEET -
 ALL NON-MAJOR CAPITAL PROJECTS FUNDS
 December 31, 2009

2004 Capital Projects Fund	2005 Capital Projects Fund	2006 Capital Projects Fund	2007 Capital Projects Fund	2008 Capital Projects Fund	2009 Capital Projects Fund	2010 Capital Projects Fund	Total Non-Major Capital Projects Funds
\$ 1,870,462	\$ 1,598,040	\$ 3,289,350	\$ 3,591,070	\$ 8,665,308	\$ 10,515,479	\$ 76	\$ 38,118,576
-	-	-	-	-	-	2,430,000	2,430,000
-	-	-	-	84,224	-	-	86,131
-	-	-	-	-	-	-	180,629
<u>\$ 1,870,462</u>	<u>\$ 1,598,040</u>	<u>\$ 3,289,350</u>	<u>\$ 3,591,070</u>	<u>\$ 8,749,532</u>	<u>\$ 10,515,479</u>	<u>\$ 2,430,076</u>	<u>\$ 40,815,336</u>
\$ 4,591	\$ 43,871	\$ 94,317	\$ 207,421	\$ 689,185	\$ 207,772	\$ 76	\$ 1,247,233
-	-	-	-	-	-	2,430,000	2,430,000
-	-	-	-	-	-	-	180,629
-	-	2,000,000	2,000,000	-	-	-	5,085,925
<u>4,591</u>	<u>43,871</u>	<u>2,094,317</u>	<u>2,207,421</u>	<u>689,185</u>	<u>207,772</u>	<u>2,430,076</u>	<u>8,943,787</u>
661,360	384,187	1,012,914	1,383,649	7,251,450	10,307,707	-	21,576,252
1,204,511	1,169,982	182,119	-	808,897	-	-	10,295,297
<u>1,865,871</u>	<u>1,554,169</u>	<u>1,195,033</u>	<u>1,383,649</u>	<u>8,060,347</u>	<u>10,307,707</u>	<u>-</u>	<u>31,871,549</u>
<u>\$ 1,870,462</u>	<u>\$ 1,598,040</u>	<u>\$ 3,289,350</u>	<u>\$ 3,591,070</u>	<u>\$ 8,749,532</u>	<u>\$ 10,515,479</u>	<u>\$ 2,430,076</u>	<u>\$ 40,815,336</u>

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
ALL NON-MAJOR CAPITAL PROJECTS FUNDS
For The Year Ended December 31, 2009

	1999 Capital Projects Fund	2000 Capital Projects Fund	2001 Capital Projects Fund	2002 Capital Projects Fund	2003 Capital Projects Fund
REVENUES					
Intergovernmental contracts/grants	\$ -	\$ -	\$ -	\$ -	\$ 177,941
Taxes	-	-	-	-	-
Investment earnings	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-
Total revenues	-	-	-	-	177,941
EXPENDITURES					
Capital outlay:					
Environment, parks and education	-	-	-	-	-
Public works	-	-	3,013	-	-
General government	-	-	6,371	-	21,327
Total expenditures	-	-	9,384	-	21,327
Excess of Revenues Over (Under) Expenditures	-	-	(9,384)	-	156,614
OTHER FINANCING SOURCES (USES)					
General obligation notes issued	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	(85,201)	(253,914)	(585,885)	-	-
Total other financing sources (uses)	(85,201)	(253,914)	(585,885)	-	-
Net change in fund balances	(85,201)	(253,914)	(595,269)	-	156,614
Fund Balances - January 1	85,201	253,914	5,263,712	2,284,391	395,325
Fund Balances - December 31	\$ -	\$ -	\$ 4,668,443	\$ 2,284,391	\$ 551,939

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
ALL NON-MAJOR CAPITAL PROJECTS FUNDS
For The Year Ended December 31, 2009

2004 Capital Projects Fund	2005 Capital Projects Fund	2006 Capital Projects Fund	2007 Capital Projects Fund	2008 Capital Projects Fund	2009 Capital Projects Fund	Total Non-Major Capital Projects Funds
\$ -	\$ -	\$ 294,138	\$ -	\$ 85,849	\$ 797,533	\$ 1,355,461
-	-	-	-	-	3,047,400	3,047,400
-	-	-	14,705	153,755	130,577	299,037
-	-	9,072	44,007	16,463	87,017	156,559
-	-	303,210	58,712	256,067	4,062,527	4,858,457
-	43,257	51,537	20,721	66,863	1,112,450	1,294,828
-	3,399	896,723	4,391,905	5,386,875	3,231,777	13,913,692
127,410	193,691	-	84,655	482,814	1,095,593	2,011,861
127,410	240,347	948,260	4,497,281	5,936,552	5,439,820	17,220,381
(127,410)	(240,347)	(645,050)	(4,438,569)	(5,680,485)	(1,377,293)	(12,361,924)
-	-	-	-	-	8,000,000	8,000,000
-	-	-	-	20,000	3,685,000	3,705,000
(20,000)	-	-	-	-	-	(945,000)
(20,000)	-	-	-	20,000	11,685,000	10,760,000
(147,410)	(240,347)	(645,050)	(4,438,569)	(5,660,485)	10,307,707	(1,601,924)
2,013,281	1,794,516	1,840,083	5,822,218	13,720,832	-	33,473,473
\$ 1,865,871	\$ 1,554,169	\$ 1,195,033	\$ 1,383,649	\$ 8,060,347	\$ 10,307,707	\$ 31,871,549

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - 1999 CAPITAL PROJECTS FUND
For The Year Ended December 31, 2009

	<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 Expenditures	-	-	-	-
OTHER FINANCING (USES)				
Transfers out	-	-	(85,201)	(85,201)
Total other financing (uses)	<u>-</u>	<u>-</u>	<u>(85,201)</u>	<u>(85,201)</u>
Net change in fund balances	-	-	(85,201)	(85,201)
Fund Balance - January 1	<u>85,201</u>	<u>85,201</u>	<u>85,201</u>	<u>-</u>
Fund Balance - December 31	<u><u>\$ 85,201</u></u>	<u><u>\$ 85,201</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (85,201)</u></u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - 2000 CAPITAL PROJECTS FUND
For The Year Ended December 31, 2009

	<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 Expenditures	-	-	-	-
OTHER FINANCING (USES)				
Transfers out	-	-	(253,914)	(253,914)
Total other financing (uses)	<u>-</u>	<u>-</u>	<u>(253,914)</u>	<u>(253,914)</u>
Net change in fund balances	-	-	(253,914)	(253,914)
Fund Balance - January 1	<u>253,914</u>	<u>253,914</u>	<u>253,914</u>	<u>-</u>
Fund Balance - December 31	<u><u>\$ 253,914</u></u>	<u><u>\$ 253,914</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (253,914)</u></u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - 2001 CAPITAL PROJECTS FUND
For The Year Ended December 31, 2009

	<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				
Capital outlay:				
Public works	-	323,416	3,013	320,403
General government	-	6,371	6,371	-
Total expenditures	<u>-</u>	<u>329,787</u>	<u>9,384</u>	<u>320,403</u>
Excess of Revenues Over (Under) Expenditures	-	(329,787)	(9,384)	320,403
OTHER FINANCING (USES)				
Transfers out	-	-	(585,885)	(585,885)
Total other financing (uses)	<u>-</u>	<u>-</u>	<u>(585,885)</u>	<u>(585,885)</u>
Net change in fund balances	-	(329,787)	(595,269)	(265,482)
Fund Balance - January 1	<u>5,263,712</u>	<u>5,263,712</u>	<u>5,263,712</u>	<u>-</u>
Fund Balance - December 31	<u><u>\$ 5,263,712</u></u>	<u><u>\$ 4,933,925</u></u>	<u><u>\$ 4,668,443</u></u>	<u><u>\$ (265,482)</u></u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - 2002 CAPITAL PROJECTS FUND
For The Year Ended December 31, 2009

	<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	-	-	-	-
Fund Balance - January 1	<u>2,284,391</u>	<u>2,284,391</u>	<u>2,284,391</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 2,284,391</u>	<u>\$ 2,284,391</u>	<u>\$ 2,284,391</u>	<u>\$ -</u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - 2003 CAPITAL PROJECTS FUND
For The Year Ended December 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants	\$ -	\$ -	\$ 177,941	\$ 177,941
Total revenues	<u>-</u>	<u>-</u>	<u>177,941</u>	<u>177,941</u>
EXPENDITURES				
Capital outlay:				
Public works	-	101,750	-	101,750
General government	-	174,159	21,327	152,832
Total expenditures	<u>-</u>	<u>275,909</u>	<u>21,327</u>	<u>254,582</u>
Excess of Revenues Over (Under) Expenditures	-	(275,909)	156,614	432,523
Fund Balance - January 1	395,325	395,325	395,325	-
Fund Balance - December 31	<u>\$ 395,325</u>	<u>\$ 119,416</u>	<u>\$ 551,939</u>	<u>\$ 432,523</u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - 2004 CAPITAL PROJECTS FUND
For The Year Ended December 31, 2009

	<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				
Capital outlay:				
Public works	-	235,606	-	235,606
General government	-	578,963	127,410	451,553
Total expenditures	<u>-</u>	<u>814,569</u>	<u>127,410</u>	<u>687,159</u>
Excess of Revenues Over (Under) Expenditures	-	(814,569)	(127,410)	687,159
OTHER FINANCING (USES)				
Transfers out	-	-	(20,000)	(20,000)
Total other financing (uses)	<u>-</u>	<u>-</u>	<u>(20,000)</u>	<u>(20,000)</u>
Net change in fund balances	-	(814,569)	(147,410)	667,159
Fund Balance - January 1	<u>2,013,281</u>	<u>2,013,281</u>	<u>2,013,281</u>	<u>-</u>
Fund Balance - December 31	<u><u>\$ 2,013,281</u></u>	<u><u>\$ 1,198,712</u></u>	<u><u>\$ 1,865,871</u></u>	<u><u>\$ 667,159</u></u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - 2005 CAPITAL PROJECTS FUND
For The Year Ended December 31, 2009

	<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				
Capital outlay:				
Environment, parks and education	-	272,706	43,257	229,449
Public works	-	3,447	3,399	48
General government	-	386,759	193,691	193,068
Total expenditures	<u>-</u>	<u>662,912</u>	<u>240,347</u>	<u>422,565</u>
Excess of Revenues Over (Under) Expenditures	-	(662,912)	(240,347)	422,565
Fund Balance - January 1	<u>1,794,516</u>	<u>1,794,516</u>	<u>1,794,516</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 1,794,516</u>	<u>\$ 1,131,604</u>	<u>\$ 1,554,169</u>	<u>\$ 422,565</u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - 2006 CAPITAL PROJECTS FUND
For The Year Ended December 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants	\$ -	\$ -	\$ 294,138	\$ 294,138
Miscellaneous revenues	-	-	9,072	9,072
Total revenues	<u>-</u>	<u>-</u>	<u>303,210</u>	<u>303,210</u>
EXPENDITURES				
Capital outlay:				
Environment, parks and education	-	74,983	51,537	23,446
Public works	-	1,798,437	896,723	901,714
General government	-	111,200	-	111,200
Total expenditures	<u>-</u>	<u>1,984,620</u>	<u>948,260</u>	<u>1,036,360</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>(1,984,620)</u>	<u>(645,050)</u>	<u>1,339,570</u>
Fund Balance - January 1	<u>1,840,083</u>	<u>1,840,083</u>	<u>1,840,083</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 1,840,083</u>	<u>\$ (144,537)</u>	<u>\$ 1,195,033</u>	<u>\$ 1,339,570</u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - 2007 CAPITAL PROJECTS FUND
For The Year Ended December 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Investment earnings	\$ -	\$ -	\$ 14,705	\$ 14,705
Miscellaneous revenues	-	-	44,007	44,007
Total revenues	<u>-</u>	<u>-</u>	<u>58,712</u>	<u>58,712</u>
EXPENDITURES				
Capital outlay:				
Environment, parks and education	-	20,721	20,721	-
Public works	-	7,316,022	4,391,905	2,924,117
General government	-	282,812	84,655	198,157
Total expenditures	<u>-</u>	<u>7,619,555</u>	<u>4,497,281</u>	<u>3,122,274</u>
Excess of Revenues Over (Under) Expenditures	-	(7,619,555)	(4,438,569)	3,180,986
Fund Balance - January 1	<u>5,822,218</u>	<u>5,822,218</u>	<u>5,822,218</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 5,822,218</u>	<u>\$ (1,797,337)</u>	<u>\$ 1,383,649</u>	<u>\$ 3,180,986</u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - 2008 CAPITAL PROJECTS FUND
For The Year Ended December 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants				
State highway aid	\$ -	\$ -	\$ 84,224	\$ 84,224
Other	-	-	1,625	1,625
Total intergovernmental contracts/grants	-	-	85,849	85,849
Investment earnings	-	-	153,755	153,755
Miscellaneous revenues	-	-	16,463	16,463
Total revenues	-	-	256,067	256,067
EXPENDITURES				
Capital outlay:				
Environment, parks and education	-	150,664	66,863	83,801
Public works	-	9,983,097	5,386,875	4,596,222
General government	-	3,415,418	482,814	2,932,604
Total expenditures	-	13,549,179	5,936,552	7,612,627
Excess of Revenues Over (Under) Expenditures	-	(13,549,179)	(5,680,485)	7,868,694
OTHER FINANCING SOURCES				
Transfer in	-	-	20,000	20,000
Total other financing sources	-	-	20,000	20,000
Net change in fund balances	-	(13,549,179)	(5,660,485)	7,888,694
Fund Balance - January 1	13,720,832	13,720,832	13,720,832	-
Fund Balance - December 31	\$ 13,720,832	\$ 171,653	\$ 8,060,347	\$ 7,888,694

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - 2009 CAPITAL PROJECTS FUND
For The Year Ended December 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants				
Shared revenue	\$ 725,000	\$ 725,000	\$ 725,000	\$ -
CDBG grants	-	252,300	-	(252,300)
Other	500,000	500,000	72,533	(427,467)
Total intergovernmental contracts/grants	<u>1,225,000</u>	<u>1,477,300</u>	<u>797,533</u>	<u>(679,767)</u>
Taxes	3,047,400	3,047,400	3,047,400	-
Investment earnings	450,000	450,000	130,577	(319,423)
Miscellaneous revenues	-	-	87,017	87,017
Total revenues	<u>4,722,400</u>	<u>4,974,700</u>	<u>4,062,527</u>	<u>(912,173)</u>
EXPENDITURES				
Capital outlay:				
Environment, parks and education	1,114,000	1,366,300	1,112,450	253,850
Justice and law enforcement	55,000	55,000	-	55,000
Public works	12,061,400	10,311,400	3,231,777	7,079,623
General government	5,177,000	5,177,000	1,095,593	4,081,407
Total expenditures	<u>18,407,400</u>	<u>16,909,700</u>	<u>5,439,820</u>	<u>11,469,880</u>
Excess of Revenues Over (Under) Expenditures	<u>(13,685,000)</u>	<u>(11,935,000)</u>	<u>(1,377,293)</u>	<u>10,557,707</u>
OTHER FINANCING SOURCES				
General obligation notes issued	10,000,000	8,000,000	8,000,000	-
Transfer in	-	-	3,685,000	3,685,000
Total other financing sources	<u>10,000,000</u>	<u>8,000,000</u>	<u>11,685,000</u>	<u>3,685,000</u>
Net change in fund balances	<u>(3,685,000)</u>	<u>(3,935,000)</u>	<u>10,307,707</u>	<u>14,242,707</u>
Fund Balance - January 1	-	-	-	-
Fund Balance - December 31	<u><u>\$ (3,685,000)</u></u>	<u><u>\$ (3,935,000)</u></u>	<u><u>\$ 10,307,707</u></u>	<u><u>\$ 14,242,707</u></u>

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.

RADIO SERVICES FUND - To account for the operation and maintenance of the County radio system, located in Waukesha, Wisconsin.

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.

MATERIALS RECOVERY FACILITY FUND - To account for the operation and maintenance of the County recycling facility, located in Waukesha, Wisconsin.

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF NET ASSETS - ALL NON-MAJOR ENTERPRISE FUNDS

December 31, 2009

	Radio Services Fund	Golf Course Fund	Ice Arena Fund	Materials Recovery Facility Fund	Total Non-Major Enterprise Funds
ASSETS					
Current assets:					
Cash and investments	\$ 4,687,210	\$ 936,673	\$ 309,207	\$ 8,108,155	\$ 14,041,245
Receivables:					
Accounts	3,170	3,396	63,080	178,881	248,527
Due from other governments	320,430	-	-	-	320,430
Inventories	-	178,083	7,807	-	185,890
Total current assets	<u>5,010,810</u>	<u>1,118,152</u>	<u>380,094</u>	<u>8,287,036</u>	<u>14,796,092</u>
Noncurrent assets:					
Advances to other funds	-	461,609	-	4,000,000	4,461,609
Capital assets:					
Land	55,000	384,715	1,800,000	-	2,239,715
Buildings	522,562	2,695,795	4,998,749	1,994,459	10,211,565
Improvements other than buildings	-	2,486,282	496,960	-	2,983,242
Machinery and equipment	5,265,296	775,276	148,746	2,027,786	8,217,104
Construction in progress	12,315	13,288	-	47,630	73,233
Less accumulated depreciation	(4,419,132)	(3,328,875)	(2,852,488)	(2,791,757)	(13,392,252)
Total capital assets (net of accumulated depreciation)	<u>1,436,041</u>	<u>3,026,481</u>	<u>4,591,967</u>	<u>1,278,118</u>	<u>10,332,607</u>
Total noncurrent assets	<u>1,436,041</u>	<u>3,488,090</u>	<u>4,591,967</u>	<u>5,278,118</u>	<u>14,794,216</u>
Total assets	<u>\$ 6,446,851</u>	<u>\$ 4,606,242</u>	<u>\$ 4,972,061</u>	<u>\$ 13,565,154</u>	<u>\$ 29,590,308</u>
LIABILITIES					
Current liabilities:					
Accounts payable	\$ 34,851	\$ 15,520	\$ 25,534	\$ 16,080	\$ 91,985
Accrued compensation	24,869	17,027	8,121	-	50,017
Other liabilities	-	-	1,668	-	1,668
Other unearned revenue	298,898	-	-	250,000	548,898
Total current liabilities	<u>358,618</u>	<u>32,547</u>	<u>35,323</u>	<u>266,080</u>	<u>692,568</u>
Noncurrent liabilities:					
Advances from other funds	448,434	-	2,101,593	-	2,550,027
Total noncurrent liabilities	<u>448,434</u>	<u>-</u>	<u>2,101,593</u>	<u>-</u>	<u>2,550,027</u>
Total liabilities	<u>\$ 807,052</u>	<u>\$ 32,547</u>	<u>\$ 2,136,916</u>	<u>\$ 266,080</u>	<u>\$ 3,242,595</u>
NET ASSETS					
Invested in capital assets	\$ 1,436,041	\$ 3,026,481	\$ 4,591,967	\$ 1,278,118	\$ 10,332,607
Unrestricted (deficit)	4,203,758	1,547,214	(1,756,822)	12,020,956	16,015,106
Total net assets	<u>\$ 5,639,799</u>	<u>\$ 4,573,695</u>	<u>\$ 2,835,145</u>	<u>\$ 13,299,074</u>	<u>\$ 26,347,713</u>

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET ASSETS - ALL NON-MAJOR ENTERPRISE FUNDS
For The Year Ended December 31, 2009

	Radio Services Fund	Golf Course Fund	Ice Arena Fund	Materials Recovery Facility Fund	Total Non-Major Enterprise Funds
OPERATING REVENUES					
Charges for services					
Lease revenue	\$ 172,488	\$ -	\$ -	\$ -	\$ 172,488
County park fees	-	2,932,419	961,519	-	3,893,938
Other	417,589	-	-	57,285	474,874
Interdepartmental revenues	582,279	-	-	-	582,279
Miscellaneous revenues					
Recycling sales	-	-	-	794,059	794,059
Recoveries	-	-	-	179	179
Total operating revenues	1,172,356	2,932,419	961,519	851,523	5,917,817
OPERATING EXPENSES					
Salaries	370,616	922,562	370,101	-	1,663,279
Benefits	155,307	287,292	108,520	-	551,119
Operating	209,233	763,055	304,510	104,622	1,381,420
Purchased services					
Contracted	-	5,900	430	32,567	38,897
Transportation	-	-	-	45,863	45,863
Payments to municipalities	-	-	-	955,699	955,699
Other	3,587	47,620	40,545	57,686	149,438
Interdepartmental	111,538	889,987	88,076	214,225	1,303,826
Depreciation	661,701	188,055	221,923	181,437	1,253,116
Total operating expenses	1,511,982	3,104,471	1,134,105	1,592,099	7,342,657
Operating (loss)	(339,626)	(172,052)	(172,586)	(740,576)	(1,424,840)
NON-OPERATING REVENUES (EXPENSES)					
Intergovernmental contracts/grants					
State aid - recycling	-	-	-	1,203,090	1,203,090
Other	615,000	-	-	771,918	1,386,918
Investment earnings	17,174	29,616	9,632	-	56,422
Interest expense	(36,909)	-	-	-	(36,909)
Total non-operating revenues (expenses)	595,265	29,616	9,632	1,975,008	2,609,521
Income (loss) before transfers	255,639	(142,436)	(162,954)	1,234,432	1,184,681
Transfers out	-	-	-	(275,000)	(275,000)
Income (loss) before contributions	255,639	(142,436)	(162,954)	959,432	909,681
Capital contributions	-	-	133,902	-	133,902
Increase (decrease) in net assets	255,639	(142,436)	(29,052)	959,432	1,043,583
Net assets - January 1	5,384,160	4,716,131	2,864,197	12,339,642	25,304,130
Net assets - December 31	\$ 5,639,799	\$ 4,573,695	\$ 2,835,145	\$ 13,299,074	\$ 26,347,713

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF CASH FLOWS - ALL NON-MAJOR ENTERPRISE FUNDS
For The Year Ended December 31, 2009

	Radio Services Fund	Golf Course Fund	Ice Arena Fund	Materials Recovery Facility Fund	Total Non-Major Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers and users	\$ 618,950	\$ 2,932,836	\$ 920,583	\$ 790,834	\$ 5,263,203
Receipts from interfund services provided	582,279	-	-	-	582,279
Payments to suppliers	(313,831)	(823,556)	(349,672)	(272,531)	(1,759,590)
Payments to employees	(525,153)	(1,210,965)	(481,232)	-	(2,217,350)
Payments to municipalities	-	-	-	(955,699)	(955,699)
Payments for interfund services used	(111,538)	(889,987)	(88,076)	(214,225)	(1,303,826)
Total cash flows from operating activities	250,707	8,328	1,603	(651,621)	(390,983)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES					
Transfers to other funds	-	-	-	(275,000)	(275,000)
Receipts from intergovernmental contracts/grants	615,000	-	-	1,230,753	1,845,753
Total cash flows from non-capital financing activities	615,000	-	-	955,753	1,570,753
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition of capital assets	(419,467)	(12,200)	-	(47,630)	(479,297)
Long term receivable from municipalities	449,994	-	-	-	449,994
Principal paid on capital related interfund advance	(624,597)	-	-	-	(624,597)
Interest paid on capital related interfund advance	(36,909)	-	-	-	(36,909)
Total cash flows from capital and related financing activities	(630,979)	(12,200)	-	(47,630)	(690,809)
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest received	17,174	29,616	9,632	-	56,422
Total cash flows from investing activities	17,174	29,616	9,632	-	56,422
Cash and Cash Equivalents, Beginning of Year	4,435,308	910,929	297,972	7,851,653	13,495,862
Cash and Cash Equivalents, End of Year	\$ 4,687,210	\$ 936,673	\$ 309,207	\$ 8,108,155	\$ 14,041,245
NON-CASH CAPITAL AND RELATED FINANCING ACTIVITIES					
Capital asset contributions	\$ -	\$ -	\$ 133,902	\$ -	\$ 133,902
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED FROM OPERATING ACTIVITIES					
Operating (loss)	\$ (339,626)	\$ (172,052)	\$ (172,586)	\$ (740,576)	\$ (1,424,840)
Depreciation expense	661,701	188,055	221,923	181,437	1,253,116
(Increase) Decrease in accounts receivable	28,908	417	(34,858)	(60,689)	(66,222)
(Increase) Decrease in due from other governments	(281,118)	-	-	-	(281,118)
(Increase) Decrease in prepaid items	7,023	614	-	-	7,637
(Increase) Decrease in inventories	-	(17,637)	465	-	(17,172)
Increase (Decrease) in accounts payable	(108,034)	10,042	(962)	(31,793)	(130,747)
Increase (Decrease) in accrued compensation	770	(1,111)	(2,611)	-	(2,952)
Increase (Decrease) in other liabilities	-	-	(3,690)	-	(3,690)
Increase (Decrease) in other unearned revenue	281,083	-	(6,078)	-	275,005
Net cash provided by operating activities	\$ 250,707	\$ 8,328	\$ 1,603	\$ (651,621)	\$ (390,983)

THIS PAGE LEFT BLANK

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.

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.

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/EQUIPMENT 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.

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.

COMMUNICATIONS FUND - To account for the costs associated with the operation and maintenance of the County's telecommunication system. Costs are billed to user departments based on actual cost.

COLLECTIONS FUND - To account for costs associated with the collection of funds owed 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

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF NET ASSETS - ALL INTERNAL SERVICE FUNDS
December 31, 2009

	Risk Management/ Self-Insurance Fund	Health and Dental Insurance Fund	Vehicle Replacement Fund	Central Fleet Maintenance Fund	Communications Fund	Collections Fund	End User Technology Fund	Total Internal Service Funds
ASSETS								
Current Assets:								
Cash and investments	\$ 2,112,571	\$ 6,012,074	\$ 1,614,478	\$ 551,035	\$ 320,332	\$ 1,358,035	\$ 5,031,268	\$ 16,999,793
Receivables:								
Property taxes levied for ensuing year's budget	-	-	-	-	-	-	779,872	779,872
Accounts	255,565	98,604	-	-	4	32,193	19,610	405,976
Total receivables	255,565	98,604	-	-	4	32,193	799,482	1,185,848
Due from other governments	35,525	-	-	-	189	79,895	32	115,641
Prepaid items	-	-	-	-	-	-	10,328	10,328
Inventories	-	-	-	348,515	3,833	-	3,056	355,404
Total current assets	2,403,661	6,110,678	1,614,478	899,550	324,358	1,470,123	5,844,166	18,667,014
Noncurrent Assets:								
Restricted cash and investments	468,437	-	-	-	-	-	-	468,437
Deposit in WMMIC	2,459,264	-	-	-	-	-	-	2,459,264
Capital assets:								
Buildings	-	-	-	4,122,283	-	-	-	4,122,283
Improvements other than buildings	-	-	-	22,089	-	-	-	22,089
Machinery and equipment	12,156	-	6,427,326	634,844	103,707	108,293	4,476,011	11,762,337
Vehicles	-	-	10,860,583	-	-	-	-	10,860,583
Construction in progress	-	-	-	-	-	20,000	162,689	182,689
Less accumulated depreciation	(10,624)	-	(8,903,342)	(1,428,729)	(62,814)	(77,777)	(3,517,025)	(14,000,311)
Total capital assets (net of accumulated depreciation)	1,532	-	8,384,567	3,350,487	40,893	50,516	1,121,675	12,949,670
Total noncurrent assets	2,929,233	-	8,384,567	3,350,487	40,893	50,516	1,121,675	15,877,371
Total assets	\$ 5,332,894	\$ 6,110,678	\$ 9,999,045	\$ 4,250,037	\$ 365,251	\$ 1,520,639	\$ 6,965,841	\$ 34,544,385
LIABILITIES								
Current liabilities:								
Accounts payable	\$ 48,204	\$ 55,113	\$ 17,355	\$ 142,696	\$ 38,615	\$ 35,906	\$ 213,058	\$ 550,947
Accrued compensation	16,190	-	-	57,857	9,093	19,891	137,108	240,139
Claims payable - current	671,312	1,637,508	-	-	-	-	-	2,308,820
Deferred property tax revenue	-	-	-	-	-	-	779,872	779,872
Total current liabilities	735,706	1,692,621	17,355	200,553	47,708	55,797	1,130,038	3,879,778
Noncurrent liabilities:								
Claims payable	2,315,000	86,185	-	-	-	-	-	2,401,185
Total noncurrent liabilities	2,315,000	86,185	-	-	-	-	-	2,401,185
Total liabilities	\$ 3,050,706	\$ 1,778,806	\$ 17,355	\$ 200,553	\$ 47,708	\$ 55,797	\$ 1,130,038	\$ 6,280,963
NET ASSETS								
Invested in capital assets	\$ 1,532	\$ -	\$ 8,384,567	\$ 3,350,487	\$ 40,893	\$ 50,516	\$ 1,121,675	\$ 12,949,670
Restricted for deposit in WMMIC	2,459,264	-	-	-	-	-	-	2,459,264
Unrestricted (deficit)	(178,608)	4,331,872	1,597,123	698,997	276,650	1,414,326	4,714,128	12,854,488
Total net assets	\$ 2,282,188	\$ 4,331,872	\$ 9,981,690	\$ 4,049,484	\$ 317,543	\$ 1,464,842	\$ 5,835,803	\$ 28,263,422

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET ASSETS - ALL INTERNAL SERVICE FUNDS
For The Year Ended December 31, 2009

	Risk Management/ Self-Insurance Fund	Health and Dental Insurance Fund	Vehicle Replacement Fund	Central Fleet Maintenance Fund	Communications Fund	Collections Fund	End User Technology Fund	Total Internal Service Funds
OPERATING REVENUES								
Charges for services	\$ -	\$ 2,838,016	\$ -	\$ 83,912	\$ -	\$ 160,778	\$ 145,373	\$ 3,228,079
Interdepartmental revenues	1,205,032	15,835,213	2,016,608	2,763,915	736,838	458,090	4,203,277	27,218,973
Miscellaneous revenues								
Recoveries	40,435	-	-	19,152	2,505	138,969	36,792	237,853
Other	79,032	474,533	-	2,414	368	4,319	425	561,091
Total operating revenues	1,324,499	19,147,762	2,016,608	2,869,393	739,711	762,156	4,385,867	31,245,996
OPERATING EXPENSES								
Salaries	216,704	-	-	801,712	132,151	345,545	2,082,032	3,578,144
Benefits	66,301	-	-	403,045	62,765	135,501	739,324	1,406,936
Estimated future claims expense	928,372	1,381,000	-	-	-	-	-	2,309,372
Operating	3,914	51,038	-	1,709,146	509,868	24,157	1,742,011	4,040,134
Purchased services								
Contracted	4,621	92,075	548	3,002	548	154	582,957	683,905
Insurance and claims expense	1,019,303	17,298,571	-	-	-	-	-	18,317,874
Other	3,926	22,329	-	10,692	-	39,744	49,764	126,455
Interdepartmental	32,398	125	87,265	57,385	23,729	167,561	75,826	444,289
Depreciation	213	-	2,130,982	136,044	9,087	6,823	810,440	3,093,589
Total operating expenses	2,275,752	18,845,138	2,218,795	3,121,026	738,148	719,485	6,082,354	34,000,698
Operating income (loss)	(951,253)	302,624	(202,187)	(251,633)	1,563	42,671	(1,696,487)	(2,754,702)
NON-OPERATING REVENUES								
General property taxes	-	-	-	-	-	-	1,165,245	1,165,245
Intergovernmental contracts/grants	-	-	-	-	-	-	14	14
Investment earnings	326,756	79,248	38,137	-	-	-	-	444,141
Gain on disposal of capital assets	-	-	455,494	1,258	-	-	-	456,752
Total non-operating revenues	326,756	79,248	493,631	1,258	-	-	1,165,259	2,066,152
Income (loss) before transfers and contributions	(624,497)	381,872	291,444	(250,375)	1,563	42,671	(531,228)	(688,550)
Transfers in	500,000	3,950,000	-	-	-	-	700,000	5,150,000
Transfers out	-	-	-	-	(350,000)	(95,000)	-	(445,000)
Income (loss) before contributions	(124,497)	4,331,872	291,444	(250,375)	(348,437)	(52,329)	168,772	4,016,450
Capital contributions	-	-	4,700	-	-	-	3,818	8,518
Increase (decrease) in net assets	(124,497)	4,331,872	296,144	(250,375)	(348,437)	(52,329)	172,590	4,024,968
Net assets - January 1	2,406,685	-	9,685,546	4,299,859	665,980	1,517,171	5,663,213	24,238,454
Net assets - December 31	\$ 2,282,188	\$ 4,331,872	\$ 9,981,690	\$ 4,049,484	\$ 317,543	\$ 1,464,842	\$ 5,835,803	\$ 28,263,422

THIS PAGE LEFT BLANK

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF CASH FLOWS - ALL INTERNAL SERVICE FUNDS
For The Year Ended December 31, 2009

	Risk Management/ Self-Insurance Fund	Health and Dental Insurance Fund	Vehicle Replacement Fund	Central Fleet Maintenance Fund	Communications Fund	Collections Fund	End User Technology Fund	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES								
Receipts from customers and users	\$ 111,904	\$ 3,213,945	\$ -	\$ 105,478	\$ -	\$ 274,077	\$ 141,167	\$ 3,846,571
Receipts from interfund services provided	1,195,609	15,835,213	2,016,608	2,763,915	739,671	458,090	4,240,494	27,249,600
Payments to suppliers	(1,606,098)	(17,066,207)	(548)	(1,670,206)	(511,921)	(58,089)	(2,492,553)	(23,405,622)
Payments to employees	(282,512)	-	-	(1,208,942)	(194,614)	(480,077)	(2,807,315)	(4,973,460)
Payments for interfund services used	(32,398)	(125)	(87,265)	(57,385)	(23,729)	(167,561)	(75,826)	(444,289)
Total cash flows from operating activities	(613,495)	1,982,826	1,928,795	(67,140)	9,407	26,440	(994,033)	2,272,800
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES								
Transfers to other funds	-	-	-	-	(350,000)	(95,000)	-	(445,000)
Transfers from other funds	500,000	3,950,000	-	-	-	-	700,000	5,150,000
Receipts from intergovernmental contracts/grants	-	-	-	-	-	-	14	14
Receipts from general property taxes	-	-	-	-	-	-	1,165,245	1,165,245
Total cash flows from non-capital financing activities	500,000	3,950,000	-	-	(350,000)	(95,000)	1,865,259	5,870,259
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES								
Acquisition of capital assets	-	-	(2,988,822)	-	-	(20,000)	(700,141)	(3,708,963)
Proceeds from sales of capital assets	-	-	606,252	1,258	-	-	-	607,510
Total cash flows from capital and related financing activities	-	-	(2,382,570)	1,258	-	(20,000)	(700,141)	(3,101,453)
CASH FLOWS FROM INVESTING ACTIVITIES								
Interest received	326,756	79,248	38,137	-	-	-	-	444,141
Total cash flows from investing activities	326,756	79,248	38,137	-	-	-	-	444,141
Cash and Cash Equivalents, Beginning of Year	2,367,747	-	2,030,116	616,917	660,925	1,446,595	4,860,183	11,982,483
Cash and Cash Equivalents, End of Year	\$ 2,581,008	\$ 6,012,074	\$ 1,614,478	\$ 551,035	\$ 320,332	\$ 1,358,035	\$ 5,031,268	\$ 17,468,230
NON-CASH CAPITAL AND RELATED FINANCING ACTIVITIES								
Capital asset contributions	\$ -	\$ -	\$ 4,700	\$ -	\$ -	\$ -	\$ 3,818	\$ 8,518

(CONTINUED)

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF CASH FLOWS - ALL INTERNAL SERVICE FUNDS
For The Year Ended December 31, 2009

	<u>Risk Management/ Self-Insurance Fund</u>	<u>Health and Dental Insurance Fund</u>	<u>Vehicle Replacement Fund</u>	<u>Central Fleet Maintenance Fund</u>	<u>Communications Fund</u>	<u>Collections Fund</u>	<u>End User Technology Fund</u>	<u>Total Internal Service Funds</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED FROM OPERATING ACTIVITIES								
Operating income (loss)	\$ (951,253)	\$ 302,624	\$ (202,187)	\$ (251,633)	\$ 1,563	\$ 42,671	\$ (1,696,487)	\$ (2,754,702)
Depreciation expense	213	-	2,130,982	136,044	9,087	6,823	810,440	3,093,589
(Increase) Decrease in accounts receivable	(9,423)	(98,604)	-	-	18	(273)	(4,206)	(112,488)
(Increase) Decrease in due from other governments	(7,563)	-	-	-	(40)	(29,716)	(16)	(37,335)
(Increase) Decrease in prepaid items	23,690	-	-	-	-	-	21,032	44,722
(Increase) Decrease in inventories	-	-	-	72,292	249	-	-	72,541
Increase (Decrease) in accounts payable	(13,992)	55,113	-	(19,658)	(1,772)	13,909	(138,837)	(105,237)
Increase (Decrease) in accrued compensation	493	-	-	(4,185)	302	969	14,041	11,620
Increase (Decrease) in other liabilities	-	-	-	-	-	(7,943)	-	(7,943)
Increase (Decrease) in claims payable	344,340	1,723,693	-	-	-	-	-	2,068,033
Net cash provided by operating activities	\$ (613,495)	\$ 1,982,826	\$ 1,928,795	\$ (67,140)	\$ 9,407	\$ 26,440	\$ (994,033)	\$ 2,272,800
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE COMBINED STATEMENT OF NET ASSETS								
Cash and investments - statement of net assets	\$ 2,112,571	\$ 6,012,074	\$ 1,614,478	\$ 551,035	\$ 320,332	\$ 1,358,035	\$ 5,031,268	\$ 16,999,793
Restricted cash and investments - statement of net assets	468,437	-	-	-	-	-	-	468,437
Cash and cash equivalents - end of year	\$ 2,581,008	\$ 6,012,074	\$ 1,614,478	\$ 551,035	\$ 320,332	\$ 1,358,035	\$ 5,031,268	\$ 17,468,230

(CONCLUDED)

THIS PAGE LEFT BLANK

NON-MAJOR FIDUCIARY FUNDS

AGENCY FUNDS

Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

SHERIFF - HUBER JAIL - To account for the receipt of Huber 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 AGENCY FUNDS - To account for the receipt and disbursement of funds for small items, such as burial funds, unclaimed property, etc.

THIS PAGE LEFT BLANK

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF NET ASSETS - AGENCY FUNDS

December 31, 2009

	Dog License Fund	Burial Fund	Unclaimed Property Fund	Flexible Spending Account	Huber Law Fund
ASSETS					
Cash and investments	\$ 80,998	\$ 3,569	\$ 56,508	\$ 133,767	\$ 121,988
Total assets	<u>\$ 80,998</u>	<u>\$ 3,569</u>	<u>\$ 56,508</u>	<u>\$ 133,767</u>	<u>\$ 121,988</u>
LIABILITIES					
Other liabilities	\$ -	\$ 3,569	\$ 56,508	\$ 133,767	\$ 121,988
Due to other governments	80,998	-	-	-	-
Total liabilities	<u>\$ 80,998</u>	<u>\$ 3,569</u>	<u>\$ 56,508</u>	<u>\$ 133,767</u>	<u>\$ 121,988</u>

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF NET ASSETS - AGENCY FUNDS

December 31, 2009

<u>District Attorney NSF Fund</u>	<u>Homemaker Fund</u>	<u>Sheriff Processing Fee</u>	<u>Main Jail Fund</u>	<u>Municipal Property Tax Collections</u>	<u>Clerk of Courts Fund</u>	<u>Total Agency Funds</u>
\$ 87,625	\$ 21,903	\$ 52,645	\$ 68,731	\$ 33,881,973	\$ 3,964,771	\$ 38,474,478
<u>\$ 87,625</u>	<u>\$ 21,903</u>	<u>\$ 52,645</u>	<u>\$ 68,731</u>	<u>\$ 33,881,973</u>	<u>\$ 3,964,771</u>	<u>\$ 38,474,478</u>
\$ 87,625	\$ 21,903	\$ 52,645	\$ 68,731	\$ -	\$ 3,964,771	\$ 4,511,507
-	-	-	-	33,881,973	-	33,962,971
<u>\$ 87,625</u>	<u>\$ 21,903</u>	<u>\$ 52,645</u>	<u>\$ 68,731</u>	<u>\$ 33,881,973</u>	<u>\$ 3,964,771</u>	<u>\$ 38,474,478</u>

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
AGENCY FUNDS
For The Year Ended December 31, 2009

	<u>Balance January 1, 2009</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2009</u>
DOG LICENSE FUND				
Assets				
Cash and investments	\$ 79,880	\$ 60,626	\$ 59,508	\$ 80,998
Total assets	<u>\$ 79,880</u>	<u>\$ 60,626</u>	<u>\$ 59,508</u>	<u>\$ 80,998</u>
Liabilities				
Due to other governments	\$ 79,880	\$ 60,626	\$ 59,508	\$ 80,998
Total liabilities	<u>\$ 79,880</u>	<u>\$ 60,626</u>	<u>\$ 59,508</u>	<u>\$ 80,998</u>
BURIAL FUND				
Assets				
Cash and investments	\$ 3,569	\$ -	\$ -	\$ 3,569
Total assets	<u>\$ 3,569</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,569</u>
Liabilities				
Other liabilities	\$ 3,569	\$ -	\$ -	\$ 3,569
Total liabilities	<u>\$ 3,569</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,569</u>
UNCLAIMED PROPERTY FUND				
Assets				
Cash and investments	\$ 83,149	\$ 24,260	\$ 50,901	\$ 56,508
Total assets	<u>\$ 83,149</u>	<u>\$ 24,260</u>	<u>\$ 50,901</u>	<u>\$ 56,508</u>
Liabilities				
Other liabilities	\$ 83,149	\$ 71,017	\$ 97,658	\$ 56,508
Total liabilities	<u>\$ 83,149</u>	<u>\$ 71,017</u>	<u>\$ 97,658</u>	<u>\$ 56,508</u>
FLEXIBLE SPENDING ACCOUNT FUND				
Assets				
Cash and investments	\$ 34,696	\$ 711,748	\$ 612,677	\$ 133,767
Total assets	<u>\$ 34,696</u>	<u>\$ 711,748</u>	<u>\$ 612,677</u>	<u>\$ 133,767</u>
Liabilities				
Other liabilities	\$ 34,696	\$ 711,748	\$ 612,677	\$ 133,767
Total liabilities	<u>\$ 34,696</u>	<u>\$ 711,748</u>	<u>\$ 612,677</u>	<u>\$ 133,767</u>
HUBER LAW FUND				
Assets				
Cash and investments	\$ 113,611	\$ 1,972,313	\$ 1,963,936	\$ 121,988
Total assets	<u>\$ 113,611</u>	<u>\$ 1,972,313</u>	<u>\$ 1,963,936</u>	<u>\$ 121,988</u>
Liabilities				
Other liabilities	\$ 113,611	\$ 1,972,313	\$ 1,963,936	\$ 121,988
Total liabilities	<u>\$ 113,611</u>	<u>\$ 1,972,313</u>	<u>\$ 1,963,936</u>	<u>\$ 121,988</u>

(CONTINUED)

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
AGENCY FUNDS
For The Year Ended December 31, 2009

	<u>Balance January 1, 2009</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2009</u>
DISTRICT ATTORNEY NSF FUND				
Assets				
Cash and investments	\$ 44,090	\$ 680,302	\$ 636,767	\$ 87,625
Total assets	<u>\$ 44,090</u>	<u>\$ 680,302</u>	<u>\$ 636,767</u>	<u>\$ 87,625</u>
Liabilities				
Other liabilities	\$ 44,090	\$ 680,302	\$ 636,767	\$ 87,625
Total liabilities	<u>\$ 44,090</u>	<u>\$ 680,302</u>	<u>\$ 636,767</u>	<u>\$ 87,625</u>
HOMEMAKER FUND				
Assets				
Cash and investments	\$ 32,405	\$ 340,292	\$ 350,794	\$ 21,903
Total assets	<u>\$ 32,405</u>	<u>\$ 340,292</u>	<u>\$ 350,794</u>	<u>\$ 21,903</u>
Liabilities				
Other liabilities	\$ 32,405	\$ 340,292	\$ 350,794	\$ 21,903
Total liabilities	<u>\$ 32,405</u>	<u>\$ 340,292</u>	<u>\$ 350,794</u>	<u>\$ 21,903</u>
SHERIFF PROCESSING FEE FUND				
Assets				
Cash and investments	\$ 74,061	\$ 3,666,016	\$ 3,687,432	\$ 52,645
Total assets	<u>\$ 74,061</u>	<u>\$ 3,666,016</u>	<u>\$ 3,687,432</u>	<u>\$ 52,645</u>
Liabilities				
Other liabilities	\$ 74,061	\$ 3,666,016	\$ 3,687,432	\$ 52,645
Total liabilities	<u>\$ 74,061</u>	<u>\$ 3,666,016</u>	<u>\$ 3,687,432</u>	<u>\$ 52,645</u>
MAIN JAIL FUND				
Assets				
Cash and investments	\$ 44,859	\$ 1,050,554	\$ 1,026,682	\$ 68,731
Total assets	<u>\$ 44,859</u>	<u>\$ 1,050,554</u>	<u>\$ 1,026,682</u>	<u>\$ 68,731</u>
Liabilities				
Other liabilities	\$ 44,859	\$ 1,050,554	\$ 1,026,682	\$ 68,731
Total liabilities	<u>\$ 44,859</u>	<u>\$ 1,050,554</u>	<u>\$ 1,026,682</u>	<u>\$ 68,731</u>
MUNICIPAL PROPERTY TAX COLLECTION FUND				
Assets				
Cash and investments	\$ 30,681,415	\$ 33,881,973	\$ 30,681,415	\$ 33,881,973
Total assets	<u>\$ 30,681,415</u>	<u>\$ 33,881,973</u>	<u>\$ 30,681,415</u>	<u>\$ 33,881,973</u>
Liabilities				
Due to other governments	\$ 30,681,415	\$ 33,881,973	\$ 30,681,415	\$ 33,881,973
Total liabilities	<u>\$ 30,681,415</u>	<u>\$ 33,881,973</u>	<u>\$ 30,681,415</u>	<u>\$ 33,881,973</u>

(CONTINUED)

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
 AGENCY FUNDS
 For The Year Ended December 31, 2009

	<u>Balance January 1, 2009</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2009</u>
CLERK OF COURTS FUND				
Assets				
Cash and investments	\$ 3,064,719	\$ 3,900,052	\$ 3,000,000	\$ 3,964,771
Total assets	<u>\$ 3,064,719</u>	<u>\$ 3,900,052</u>	<u>\$ 3,000,000</u>	<u>\$ 3,964,771</u>
Liabilities				
Other liabilities	\$ 3,064,719	\$ 900,052	\$ -	\$ 3,964,771
Total liabilities	<u>\$ 3,064,719</u>	<u>\$ 900,052</u>	<u>\$ -</u>	<u>\$ 3,964,771</u>
TOTAL AGENCY FUNDS				
Assets				
Cash and investments	\$ 34,256,454	\$ 46,288,136	\$ 42,070,112	\$ 38,474,478
Total assets	<u>\$ 34,256,454</u>	<u>\$ 46,288,136</u>	<u>\$ 42,070,112</u>	<u>\$ 38,474,478</u>
Liabilities				
Other liabilities	\$ 3,495,159	\$ 9,392,294	\$ 8,375,946	\$ 4,511,507
Due to other governments	30,761,295	33,942,599	30,740,923	33,962,971
Total liabilities	<u>\$ 34,256,454</u>	<u>\$ 43,334,893</u>	<u>\$ 39,116,869</u>	<u>\$ 38,474,478</u>

(CONCLUDED)

GENERAL LONG TERM DEBT

THIS PAGE LEFT BLANK

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF LONG-TERM DEBT
December 31, 2009

<u>General Obligation Promissory Notes</u>	<u>Issue Date</u>	<u>Interest Rate</u>
Series 2003	April 15, 2003	2.00 to 3.875
Series 2004	April 1, 2004	2.00 to 3.20
Series 2005	May 1, 2005	3.50 to 4.00
Series 2006	May 1, 2006	4.00 to 4.15
Series 2007	May 15, 2007	3.75 to 3.875
Series 2008	May 1, 2008	3.25 to 3.50
Series 2009	April 15, 2009	1.50 to 3.375

Total General Obligation Promissory Notes

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF LONG-TERM DEBT
December 31, 2009

<u>Maturity Date</u>	<u>Original Principal</u>	<u>Payments Through December 31, 2009</u>	<u>Balance Outstanding</u>
April 1, 2013	\$ 13,500,000	\$ 4,400,000	\$ 9,100,000
April 1, 2014	14,000,000	4,300,000	9,700,000
April 1, 2015	14,400,000	2,145,000	12,255,000
April 1, 2016	12,000,000	1,600,000	10,400,000
April 1, 2017	10,000,000	800,000	9,200,000
April 1, 2018	10,000,000	500,000	9,500,000
April 1, 2019	<u>15,700,000</u>	<u>-</u>	<u>15,700,000</u>
	<u>\$ 89,600,000</u>	<u>\$ 13,745,000</u>	<u>\$ 75,855,000</u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF DEBT SERVICE REQUIREMENTS
December 31, 2009

Note Title	2010	2011	2012	2013
GENERAL OBLIGATION PROMISSORY NOTES OF 2003				
Principal	2,350,000	2,975,000	1,425,000	2,350,000
Interest	290,962	198,050	117,781	45,531
GENERAL OBLIGATION PROMISSORY NOTES OF 2004				
Principal	1,500,000	2,100,000	2,200,000	2,200,000
Interest	265,750	214,938	153,125	87,950
GENERAL OBLIGATION PROMISSORY NOTES OF 2005				
Principal	1,225,000	1,820,000	2,505,000	2,470,000
Interest	464,169	404,800	318,300	218,800
GENERAL OBLIGATION PROMISSORY NOTES OF 2006				
Principal	1,200,000	1,200,000	1,600,000	1,800,000
Interest	393,375	345,375	289,375	221,375
GENERAL OBLIGATION PROMISSORY NOTES OF 2007				
Principal	500,000	800,000	1,200,000	1,200,000
Interest	344,000	319,625	282,125	236,375
GENERAL OBLIGATION PROMISSORY NOTES OF 2008				
Principal	500,000	400,000	400,000	1,000,000
Interest	309,275	294,650	281,650	258,900
GENERAL OBLIGATION PROMISSORY NOTES OF 2009				
Principal	3,650,000	2,490,000	2,360,000	300,000
Interest	343,500	291,225	242,725	215,750
Total Principal	<u>10,925,000</u>	<u>11,785,000</u>	<u>11,690,000</u>	<u>11,320,000</u>
Total Interest	<u>2,411,031</u>	<u>2,068,663</u>	<u>1,685,081</u>	<u>1,284,681</u>
Total Payments By Year	<u>\$ 13,336,031</u>	<u>\$ 13,853,663</u>	<u>\$ 13,375,081</u>	<u>\$ 12,604,681</u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF DEBT SERVICE REQUIREMENTS
December 31, 2009

<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>Totals</u>
-	-	-	-	-	-	9,100,000
-	-	-	-	-	-	652,324
1,700,000	-	-	-	-	-	9,700,000
27,200	-	-	-	-	-	748,963
2,745,000	1,490,000	-	-	-	-	12,255,000
114,500	29,800	-	-	-	-	1,550,369
2,000,000	1,500,000	1,100,000	-	-	-	10,400,000
145,375	75,375	22,688	-	-	-	1,492,938
1,200,000	1,600,000	1,600,000	1,100,000	-	-	9,200,000
189,875	135,625	73,625	21,313	-	-	1,602,563
1,500,000	1,800,000	1,800,000	1,100,000	1,000,000	-	9,500,000
218,275	163,525	102,775	53,700	17,500	-	1,700,250
650,000	950,000	1,450,000	1,450,000	1,300,000	1,100,000	15,700,000
204,250	183,063	148,250	102,938	58,250	18,563	1,808,514
<u>9,795,000</u>	<u>7,340,000</u>	<u>5,950,000</u>	<u>3,650,000</u>	<u>2,300,000</u>	<u>1,100,000</u>	<u>75,855,000</u>
<u>899,475</u>	<u>587,388</u>	<u>347,338</u>	<u>177,951</u>	<u>75,750</u>	<u>18,563</u>	<u>9,555,921</u>
<u>\$ 10,694,475</u>	<u>\$ 7,927,388</u>	<u>\$ 6,297,338</u>	<u>\$ 3,827,951</u>	<u>\$ 2,375,750</u>	<u>\$ 1,118,563</u>	<u>\$ 85,410,921</u>

THIS PAGE LEFT BLANK

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

WAUKESHA COUNTY, WISCONSIN

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

December 31, 2009

GENERAL CAPITAL ASSETS:

Land	\$	43,554,520
Buildings		148,631,265
Improvements Other Than Buildings		16,128,709
Infrastructure		192,205,519
Machinery & Equipment		19,412,914
Vehicles		1,056,317
Construction In Progress		18,349,565
Total General Capital Assets	\$	439,338,809

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 assets.

WAUKESHA COUNTY, WISCONSIN

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 SCHEDULE BY FUNCTION AND ACTIVITY
 For The Year Ended December 31, 2009

Function and Activity	General Capital Assets Jan. 1, 2009	Additions	Deletions	Adjustments	General Capital Assets Dec. 31, 2009
JUSTICE AND PUBLIC SAFETY					
District Attorney	\$ 5,551	\$ -	\$ -	\$ -	\$ 5,551
Clerk of Courts	1,792,227	-	-	-	1,792,227
Medical Examiner	6,130	-	-	-	6,130
Sheriff	2,106,337	36,994	-	-	2,143,331
Total Justice & Public Safety	3,910,245	36,994	-	-	3,947,239
HEALTH AND HUMAN SERVICES					
Department of Health & Human Services	4,489,032	23,483	-	-	4,512,515
Department of Veteran's Services	11,568	-	-	-	11,568
Total Health & Human Services	4,500,600	23,483	-	-	4,524,083
ENVIRONMENT, PARKS AND EDUCATION					
University of Wisconsin-Extension	3,104,467	-	-	-	3,104,467
Federated Library	36,544	-	-	-	36,544
Parks and Land Use	41,160,007	2,190,311	69,435	-	43,280,883
Total Environment, Parks & Education	44,301,018	2,190,311	69,435	-	46,421,894
PUBLIC WORKS	339,093,612	2,487,317	22,250	-	341,558,679
GENERAL GOVERNMENT					
County Executive	63,743	-	-	-	63,743
County Board	10,476	-	-	-	10,476
County Clerk	5,500	-	-	-	5,500
Emergency Preparedness	278,567	540,649	-	-	819,216
County Treasurer	94,794	-	-	-	94,794
Department of Administration	18,995,742	512,330	204,364	-	19,303,708
Corporation Counsel	41,476	-	-	-	41,476
Register of Deeds	4,198,436	-	-	-	4,198,436
Total General Administration	23,688,734	1,052,979	204,364	-	24,537,349
CONSTRUCTION IN PROGRESS	9,547,793	8,801,772	-	-	18,349,565
TOTAL GENERAL CAPITAL ASSETS	\$ 425,042,002	\$ 14,592,856	\$ 296,049	\$ -	\$ 439,338,809

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 Assets.

WAUKESHA COUNTY
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF GENERAL CAPITAL ASSETS BY FUNCTION AND ACTIVITY
December 31, 2009

Function and Activity	Land	Building	Improvements Other Than Buildings	Infrastructure	Machinery and Equipment	Vehicles	Construction In Progress	Totals
JUSTICE AND PUBLIC SAFETY								
District Attorney	\$ -	\$ -	\$ -	\$ -	\$ 5,551	\$ -	\$ -	\$ 5,551
Clerk of Courts	-	1,300,633	-	-	491,594	-	-	1,792,227
Medical Examiner	-	-	-	-	6,130	-	-	6,130
Sheriff	-	98,294	-	-	1,977,860	67,177	-	2,143,331
Total Justice & Public Safety	-	1,398,927	-	-	2,481,135	67,177	-	3,947,239
HEALTH AND HUMAN SERVICES								
Department of Health & Human Services	-	4,121,739	-	-	390,776	-	-	4,512,515
Department of Veteran's Services	-	-	-	-	11,568	-	-	11,568
Total Health & Human Services	-	4,121,739	-	-	402,344	-	-	4,524,083
ENVIRONMENT, PARKS AND EDUCATION								
University of Wisconsin-Extension	-	2,636,007	395,932	-	72,528	-	-	3,104,467
Federated Library	-	-	-	-	36,544	-	-	36,544
Parks and Land Use	17,527,220	10,878,397	12,993,660	-	1,881,606	-	-	43,280,883
Total Environment, Parks & Education	17,527,220	13,514,404	13,389,592	-	1,990,678	-	-	46,421,894
PUBLIC WORKS	26,027,300	118,886,555	2,673,155	192,205,519	1,247,271	518,879	-	341,558,679
GENERAL ADMINISTRATION								
County Executive	-	-	-	-	63,743	-	-	63,743
County Board	-	-	-	-	10,476	-	-	10,476
County Clerk	-	-	-	-	5,500	-	-	5,500
Emergency Preparedness	-	-	-	-	348,955	470,261	-	819,216
County Treasurer	-	-	-	-	94,794	-	-	94,794
Department of Administration	-	10,709,640	65,962	-	8,528,106	-	-	19,303,708
Corporation Counsel	-	-	-	-	41,476	-	-	41,476
Register of Deeds	-	-	-	-	4,198,436	-	-	4,198,436
Total General Administration	-	10,709,640	65,962	-	13,291,486	470,261	-	24,537,349
CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	18,349,565	18,349,565
Total General Capital Assets	\$ 43,554,520	\$ 148,631,265	\$ 16,128,709	\$ 192,205,519	\$ 19,412,914	\$ 1,056,317	\$ 18,349,565	\$ 439,338,809

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 assets.

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, 2009

Function and Activity	Accumulated Depreciation Jan. 1, 2009	Additions	Deletions	Accumulated Depreciation Dec. 31, 2009
JUSTICE AND PUBLIC SAFETY				
District Attorney	\$ 5,551	\$ -	\$ -	\$ 5,551
Clerk of Courts	447,232	93,525	-	540,757
Medical Examiner	6,126	-	-	6,126
Sheriff	1,756,465	79,080	-	1,835,545
Total Justice & Public Safety	2,215,374	172,605	-	2,387,979
HEALTH AND HUMAN SERVICES				
Department of Health & Human Services	737,271	9,929	-	747,200
Department of Veteran's Services	11,568	-	-	11,568
Total Health & Human Services	748,839	9,929	-	758,768
ENVIRONMENT, PARKS AND EDUCATION				
University of Wisconsin-Extension	201,508	527	-	202,035
Federated Library	30,680	98	-	30,778
Parks and Land Use	11,229,559	1,068,529	63,511	12,234,577
Total Environment, Parks & Education	11,461,747	1,069,154	63,511	12,467,390
PUBLIC WORKS	123,708,709	7,888,542	22,250	131,575,001
GENERAL GOVERNMENT				
County Executive	37,548	-	-	37,548
County Board	9,687	524	-	10,211
County Clerk	550	1,100	-	1,650
Emergency Preparedness	177,630	74,550	-	252,180
County Treasurer	94,253	-	-	94,253
Department of Administration	6,748,976	1,144,815	172,822	7,720,969
Corporation Counsel	41,476	-	-	41,476
Register of Deeds	3,946,524	40,222	-	3,986,746
Total General Administration	11,056,644	1,261,211	172,822	12,145,033
TOTAL ACCUMULATED DEPRECIATION	\$ 149,191,313	\$ 10,401,441	\$ 258,583	\$ 159,334,171