

SUPPLEMENTARY INFORMATION

WAUKESHA COUNTY, WISCONSIN

COMBINING BALANCE SHEET -
ALL NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2007

	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Total Non-Major Governmental Funds</u>
ASSETS			
Cash and investments	\$ 9,812,076	\$ 31,436,933	\$ 41,249,009
Receivables:			
Property taxes levied for ensuing year's budget	7,443,867	3,150,000	10,593,867
Accounts	261,916	-	261,916
Total Receivables - Net	<u>7,705,783</u>	<u>3,150,000</u>	<u>10,855,783</u>
Due from other governments	2,988,821	505,681	3,494,502
Inventories	138,842	-	138,842
Long term receivable	3,822,491	536,511	4,359,002
Total assets	<u>\$ 24,468,013</u>	<u>\$ 35,629,125</u>	<u>\$ 60,097,138</u>
LIABILITIES			
Accounts payable	\$ 1,196,171	\$ 804,415	\$ 2,000,586
Accrued compensation	11,576	-	11,576
Other liabilities	233,650	-	233,650
Due to other governments	364,975	-	364,975
Due to other funds	63,145	-	63,145
Deferred property tax revenue	7,443,867	3,150,000	10,593,867
Other deferred revenue	4,618,090	536,511	5,154,601
Advances from other funds	-	5,441,805	5,441,805
Total liabilities	<u>13,931,474</u>	<u>9,932,731</u>	<u>23,864,205</u>
FUND BALANCES			
Reserved for inventories	138,842	-	138,842
Reserved for capital projects	-	13,544,420	13,544,420
Reserved for park purposes	6,956,031	-	6,956,031
Unreserved:			
Designated for capital projects	-	12,151,974	12,151,974
Designated for subsequent year's expenditures	1,922,207	-	1,922,207
Undesignated, reported in special revenue funds	1,519,459	-	1,519,459
Total fund balances	<u>10,536,539</u>	<u>25,696,394</u>	<u>36,232,933</u>
Total liabilities and fund balances	<u>\$ 24,468,013</u>	<u>\$ 35,629,125</u>	<u>\$ 60,097,138</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, 2007

	Special Revenue Funds	Capital Projects Funds	Total Non-Major Governmental Funds
REVENUES			
General intergovernmental assistance	\$ 4,449,226	\$ -	\$ 4,449,226
Intergovernmental contracts/grants	11,688,344	1,697,197	13,385,541
Taxes	7,119,103	3,101,400	10,220,503
Charges for services	2,936,792	-	2,936,792
Interdepartmental revenues	469,985	-	469,985
Investment earnings	286,955	529,273	816,228
Miscellaneous revenues	1,781,999	667,001	2,449,000
Total revenues	28,732,404	5,994,871	34,727,275
EXPENDITURES			
Current:			
Health and human services	12,543,095	-	12,543,095
Environment, parks and education	4,456,921	-	4,456,921
Public works	11,124,268	-	11,124,268
Capital outlay:			
Environment, parks and education	-	1,391,974	1,391,974
Public works	47,259	12,496,780	12,544,039
General government	-	980,117	980,117
Total expenditures	28,171,543	14,868,871	43,040,414
Excess of Revenues Over (Under) Expenditures	560,861	(8,874,000)	(8,313,139)
OTHER FINANCING SOURCES			
General obligation notes issued	-	10,000,000	10,000,000
Transfers in	285,075	-	285,075
Total Other Financing Sources	285,075	10,000,000	10,285,075
Net change in fund balances	845,936	1,126,000	1,971,936
Fund Balances - January 1	9,690,603	24,570,394	34,260,997
Fund Balances - December 31	\$ 10,536,539	\$ 25,696,394	\$ 36,232,933

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 BLOCK GRANT 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.

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WAUKESHA COUNTY, WISCONSIN

COMBINING BALANCE SHEET -
ALL NON-MAJOR SPECIAL REVENUE FUNDS
December 31, 2007

	Nutrition Fund	Walter Tarmann Fund	Land Information System Fund	Child Support Fund
ASSETS				
Cash and investments	\$ 43,331	\$ 5,771,835	\$ 1,002,090	\$ 427,615
Receivables:				
Property taxes levied for ensuing year's budget	212,390	-	-	300,041
Accounts	54,681	-	-	2,415
Total Receivables - Net	267,071	-	-	302,456
Due from other governments	296,578	-	-	-
Inventories	-	-	-	-
Long term receivable	-	-	-	-
Total assets	\$ 606,980	\$ 5,771,835	\$ 1,002,090	\$ 730,071
LIABILITIES				
Accounts payable	\$ 99,169	\$ -	\$ 37	\$ 11,797
Accrued compensation	-	-	-	-
Other liabilities	10,899	-	-	-
Due to other governments	-	-	-	-
Due to other funds	-	-	-	-
Deferred property tax revenue	212,390	-	-	300,041
Other deferred revenue	-	-	-	-
Total liabilities	322,458	-	37	311,838
FUND BALANCES				
Reserved for inventories	-	-	-	-
Reserved for park purposes	-	5,771,835	1,002,053	-
Unreserved:				
Designated for subsequent year's expenditures	6,856	-	-	100,500
Undesignated	277,666	-	-	317,733
Total Fund Balances	284,522	5,771,835	1,002,053	418,233
Total Liabilities and Fund Balances	\$ 606,980	\$ 5,771,835	\$ 1,002,090	\$ 730,071

WAUKESHA COUNTY, WISCONSIN

COMBINING BALANCE SHEET -
ALL NON-MAJOR SPECIAL REVENUE FUNDS
December 31, 2007

Community Development Block Grant Fund	Mental Health Center Fund	Transportation Fund	Smith Park Fund	Reuss Trust Fund	Federated Library Fund	Total Non-Major Special Revenue Funds
\$ 980,219	\$ 212,171	\$ -	\$ 176,991	\$ 5,152	\$ 1,192,672	\$ 9,812,076
-	3,194,709	1,072,899	-	-	2,663,828	7,443,867
31,813	173,007	-	-	-	-	261,916
<u>31,813</u>	<u>3,367,716</u>	<u>1,072,899</u>	<u>-</u>	<u>-</u>	<u>2,663,828</u>	<u>7,705,783</u>
618,711	173,006	1,889,826	-	-	10,700	2,988,821
-	-	138,842	-	-	-	138,842
3,822,491	-	-	-	-	-	3,822,491
<u>\$ 5,453,234</u>	<u>\$ 3,752,893</u>	<u>\$ 3,101,567</u>	<u>\$ 176,991</u>	<u>\$ 5,152</u>	<u>\$ 3,867,200</u>	<u>\$ 24,468,013</u>
\$ 312,655	\$ 104,001	\$ 639,552	\$ -	\$ -	\$ 28,960	\$ 1,196,171
-	11,576	-	-	-	-	11,576
1,974	220,368	409	-	-	-	233,650
-	-	364,975	-	-	-	364,975
-	-	63,145	-	-	-	63,145
-	3,194,709	1,072,899	-	-	2,663,828	7,443,867
3,822,491	-	22,751	-	-	772,848	4,618,090
<u>4,137,120</u>	<u>3,530,654</u>	<u>2,163,731</u>	<u>-</u>	<u>-</u>	<u>3,465,636</u>	<u>13,931,474</u>
-	-	138,842	-	-	-	138,842
-	-	-	176,991	5,152	-	6,956,031
1,316,114	1,600	95,573	-	-	401,564	1,922,207
-	220,639	703,421	-	-	-	1,519,459
<u>1,316,114</u>	<u>222,239</u>	<u>937,836</u>	<u>176,991</u>	<u>5,152</u>	<u>401,564</u>	<u>10,536,539</u>
<u>\$ 5,453,234</u>	<u>\$ 3,752,893</u>	<u>\$ 3,101,567</u>	<u>\$ 176,991</u>	<u>\$ 5,152</u>	<u>\$ 3,867,200</u>	<u>\$ 24,468,013</u>

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, 2007

	Nutrition Fund	Walter Tarmann Fund	Land Information System Fund	Child Support Fund
REVENUES				
General intergovernmental assistance	\$ -	\$ -	\$ -	\$ -
Intergovernmental contracts/grants	619,367	151,700	18,300	2,067,575
Taxes	212,950	-	-	265,152
Charges for services	-	-	438,230	52,438
Interdepartmental revenues	81,524	-	-	1,607
Investment earnings	-	236,653	-	-
Miscellaneous revenues	302,523	462,792	3,378	1,185
Total revenues	1,216,364	851,145	459,908	2,387,957
EXPENDITURES				
Current:				
Health and human services	1,166,374	-	-	2,242,580
Environment, parks and education	-	80,100	532,665	-
Public works	-	-	-	-
Capital outlay:				
Public works	-	-	-	-
Total expenditures	1,166,374	80,100	532,665	2,242,580
Excess of Revenues Over (Under) Expenditures	49,990	771,045	(72,757)	145,377
OTHER FINANCING SOURCES				
Transfers in	6,000	187,572	-	-
Total other financing sources	6,000	187,572	-	-
Net change in fund balances	55,990	958,617	(72,757)	145,377
Fund Balances - January 1	228,532	4,813,218	1,074,810	272,856
Fund Balances - December 31	\$ 284,522	\$ 5,771,835	\$ 1,002,053	\$ 418,233

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, 2007

Community Development Block Grant Fund	Mental Health Center Fund	Transportation Fund	Smith Park Fund	Reuss Trust Fund	Federated Library Fund	Total Non-Major Special Revenue Funds
\$ -	\$ -	\$ 4,449,226	\$ -	\$ -	\$ -	\$ 4,449,226
2,557,160	-	5,079,375	-	-	1,194,867	11,688,344
-	3,091,643	952,274	-	-	2,597,084	7,119,103
-	2,089,285	339,964	-	-	16,875	2,936,792
-	-	386,854	-	-	-	469,985
-	-	-	8,902	229	41,171	286,955
880,372	-	129,249	-	-	2,500	1,781,999
3,437,532	5,180,928	11,336,942	8,902	229	3,852,497	28,732,404
3,896,407	5,237,734	-	-	-	-	12,543,095
-	-	-	-	-	3,844,156	4,456,921
-	-	11,124,268	-	-	-	11,124,268
-	-	47,259	-	-	-	47,259
3,896,407	5,237,734	11,171,527	-	-	3,844,156	28,171,543
(458,875)	(56,806)	165,415	8,902	229	8,341	560,861
-	91,503	-	-	-	-	285,075
-	91,503	-	-	-	-	285,075
(458,875)	34,697	165,415	8,902	229	8,341	845,936
1,774,989	187,542	772,421	168,089	4,923	393,223	9,690,603
\$ 1,316,114	\$ 222,239	\$ 937,836	\$ 176,991	\$ 5,152	\$ 401,564	\$ 10,536,539

WAUKESHA COUNTY, WISCONSIN

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants:				
Nutrition	\$ 359,338	\$ 359,338	\$ 355,679	\$ (3,659)
Home Meals	165,395	165,395	173,103	7,708
U.S. Department of Aging - Meals	75,527	75,527	81,195	5,668
Other State Aid	9,390	9,390	9,390	-
Total Intergovernmental contracts/grants	<u>609,650</u>	<u>609,650</u>	<u>619,367</u>	<u>9,717</u>
Taxes	212,950	212,950	212,950	-
Interdepartmental revenues	42,992	42,992	81,524	38,532
Miscellaneous revenues:				
Donations	272,900	272,900	291,507	18,607
Other	41,319	41,319	11,016	(30,303)
Total miscellaneous revenues	<u>314,219</u>	<u>314,219</u>	<u>302,523</u>	<u>(11,696)</u>
Total revenues	<u>1,179,811</u>	<u>1,179,811</u>	<u>1,216,364</u>	<u>36,553</u>
EXPENDITURES				
Health and human services:				
Salaries	342,060	342,060	341,995	65
Employee benefits	117,175	114,675	111,726	2,949
Operating	80,717	80,717	77,577	3,140
Purchase of services:				
Food service	604,526	613,026	600,754	12,272
Other	6,040	6,040	3,861	2,179
Interdepartmental charges	32,093	32,093	30,461	1,632
Total expenditures	<u>1,182,611</u>	<u>1,188,611</u>	<u>1,166,374</u>	<u>22,237</u>
Excess of Revenues Over (Under) Expenditures	(2,800)	(8,800)	49,990	58,790
OTHER FINANCING SOURCES				
Transfers in	-	-	6,000	6,000
Total other financing sources	<u>-</u>	<u>-</u>	<u>6,000</u>	<u>6,000</u>
Net change in fund balances	(2,800)	(8,800)	55,990	64,790
Fund Balance - January 1	228,532	228,532	228,532	-
Fund Balance - December 31	<u>\$ 225,732</u>	<u>\$ 219,732</u>	<u>\$ 284,522</u>	<u>\$ 64,790</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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants	\$ 450,000	\$ 450,000	\$ 151,700	\$ (298,300)
Investment earnings	100,000	100,000	236,653	136,653
Miscellaneous revenues:				
Landfill siting fees	300,000	300,000	461,087	161,087
Miscellaneous revenues	25,000	25,000	1,705	(23,295)
Total miscellaneous revenues	<u>325,000</u>	<u>325,000</u>	<u>462,792</u>	<u>137,792</u>
Total revenues	<u>875,000</u>	<u>875,000</u>	<u>851,145</u>	<u>(23,855)</u>
EXPENDITURES				
Environment, parks and education:				
Purchased services	25,000	105,100	80,100	25,000
Capital outlay	975,000	894,900	-	894,900
Total expenditures	<u>1,000,000</u>	<u>1,000,000</u>	<u>80,100</u>	<u>919,900</u>
Excess of Revenues Over (Under) Expenditures	<u>(125,000)</u>	<u>(125,000)</u>	<u>771,045</u>	<u>896,045</u>
OTHER FINANCING SOURCES				
Transfers in	-	-	187,572	187,572
Total other financing sources	<u>-</u>	<u>-</u>	<u>187,572</u>	<u>187,572</u>
Net change in fund balances	<u>(125,000)</u>	<u>(125,000)</u>	<u>958,617</u>	<u>1,083,617</u>
Fund Balance - January 1	<u>4,813,218</u>	<u>4,813,218</u>	<u>4,813,218</u>	<u>-</u>
Fund Balance - December 31	<u><u>\$ 4,688,218</u></u>	<u><u>\$ 4,688,218</u></u>	<u><u>\$ 5,771,835</u></u>	<u><u>\$ 1,083,617</u></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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants	\$ -	\$ -	\$ 18,300	\$ 18,300
Charges for services				
Register of deeds fees	517,440	517,440	438,130	(79,310)
Other	1,600	1,600	100	(1,500)
Total charges for services	<u>519,040</u>	<u>519,040</u>	<u>438,230</u>	<u>(80,810)</u>
Miscellaneous revenues				
Other	18,000	18,000	3,378	(14,622)
Total miscellaneous revenues	<u>18,000</u>	<u>18,000</u>	<u>3,378</u>	<u>(14,622)</u>
Total revenues	<u>537,040</u>	<u>537,040</u>	<u>459,908</u>	<u>(77,132)</u>
EXPENDITURES				
Environment, parks and education:				
Salaries	205,422	205,422	200,598	4,824
Employee benefits	71,073	71,073	70,266	807
Operating	55,350	55,350	68,825	(13,475)
Purchase of services				
Contracted	165,000	165,000	121,692	43,308
Other	41,935	41,935	12,244	29,691
Interdepartmental charges	59,860	59,860	59,040	820
Total expenditures	<u>598,640</u>	<u>598,640</u>	<u>532,665</u>	<u>65,975</u>
Excess of Revenues (Under) Expenditures	(61,600)	(61,600)	(72,757)	(11,157)
Fund Balance - January 1	1,074,810	1,074,810	1,074,810	-
Fund Balance - December 31	<u>\$ 1,013,210</u>	<u>\$ 1,013,210</u>	<u>\$ 1,002,053</u>	<u>\$ (11,157)</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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants:				
State aid - IVD funding	\$ 1,879,063	\$ 1,879,063	\$ 1,977,913	\$ 98,850
State aid - IVD incentives	91,000	91,000	89,662	(1,338)
Total Intergovernmental contracts/grants	<u>1,970,063</u>	<u>1,970,063</u>	<u>2,067,575</u>	<u>97,512</u>
Taxes	265,152	265,152	265,152	-
Charges for services				
Client fees	31,855	31,855	49,306	17,451
Other	2,941	2,941	3,132	191
Total Charges for services	<u>34,796</u>	<u>34,796</u>	<u>52,438</u>	<u>17,642</u>
Interdepartmental revenues	-	-	1,607	1,607
Miscellaneous revenues	-	-	1,185	1,185
Total revenues	<u>2,270,011</u>	<u>2,270,011</u>	<u>2,387,957</u>	<u>117,946</u>
EXPENDITURES				
Health and human services:				
Salaries	1,352,607	1,325,607	1,303,729	21,878
Employee benefits	586,898	586,898	539,945	46,953
Operating	37,590	37,590	25,978	11,612
Purchase of services	135,000	162,000	150,785	11,215
Interdepartmental charges	233,416	233,416	222,143	11,273
Total expenditures	<u>2,345,511</u>	<u>2,345,511</u>	<u>2,242,580</u>	<u>102,931</u>
Excess of Revenues Over (Under) Expenditures	(75,500)	(75,500)	145,377	220,877
Fund Balance - January 1	<u>272,856</u>	<u>272,856</u>	<u>272,856</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 197,356</u>	<u>\$ 197,356</u>	<u>\$ 418,233</u>	<u>\$ 220,877</u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - COMMUNITY DEVELOPMENT BLOCK GRANT FUND
For The Year Ended December 31, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants				
CDBG grants	\$ 2,843,000	\$ 5,235,312	\$ 2,557,160	\$ (2,678,152)
Other State Aid	-	106	-	(106)
Total intergovernmental contracts/grants	<u>2,843,000</u>	<u>5,235,418</u>	<u>2,557,160</u>	<u>(2,678,258)</u>
Miscellaneous revenues				
CDBG loans	1,500,000	3,423,104	863,559	(2,559,545)
Recoveries	-	17,701	16,813	(888)
Total miscellaneous revenues	<u>1,500,000</u>	<u>3,440,805</u>	<u>880,372</u>	<u>(2,560,433)</u>
Total revenues	<u>4,343,000</u>	<u>8,676,223</u>	<u>3,437,532</u>	<u>(5,238,691)</u>
EXPENDITURES				
Health and human services:				
Salaries	129,020	129,020	129,139	(119)
Employee benefits	54,555	54,555	53,123	1,432
Operating	11,456	86,098	29,895	56,203
CDBG grant payments	4,054,111	8,296,760	3,576,609	4,720,151
Purchase of services				
Insurance	2,800	2,800	2,702	98
Other	6,723	6,723	6,359	364
Interdepartmental charges	84,335	100,267	98,580	1,687
Total expenditures	<u>4,343,000</u>	<u>8,676,223</u>	<u>3,896,407</u>	<u>4,779,816</u>
Excess of Revenues (Under) Expenditures	-	-	(458,875)	(458,875)
Fund Balance - January 1	<u>1,774,989</u>	<u>1,774,989</u>	<u>1,774,989</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 1,774,989</u>	<u>\$ 1,774,989</u>	<u>\$ 1,316,114</u>	<u>\$ (458,875)</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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance from Final Budget</u>
REVENUES				
Taxes	\$ 3,091,643	\$ 3,091,643	\$ 3,091,643	\$ -
Charges for services:				
Client fees	2,086,544	2,086,544	2,083,692	(2,852)
Other	5,000	5,000	5,593	593
Total charges for services	<u>2,091,544</u>	<u>2,091,544</u>	<u>2,089,285</u>	<u>(2,259)</u>
Total revenues	<u>5,183,187</u>	<u>5,183,187</u>	<u>5,180,928</u>	<u>(2,259)</u>
EXPENDITURES				
Health and human services:				
Salaries	2,564,813	2,649,813	2,594,839	54,974
Employee benefits	858,528	865,031	893,564	(28,533)
Operating	386,096	403,823	399,491	4,332
Purchase of services:				
Medical services	414,498	414,498	420,852	(6,354)
Food service	150,000	150,743	141,972	8,771
Other	186,312	186,441	181,076	5,365
Interdepartmental charges	622,940	605,940	605,940	-
Total expenditures	<u>5,183,187</u>	<u>5,276,289</u>	<u>5,237,734</u>	<u>38,555</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>(93,102)</u>	<u>(56,806)</u>	<u>36,296</u>
OTHER FINANCING SOURCES				
Transfers in	-	-	91,503	91,503
Total other financing sources	<u>-</u>	<u>-</u>	<u>91,503</u>	<u>91,503</u>
Net change in fund balances	<u>-</u>	<u>(93,102)</u>	<u>34,697</u>	<u>127,799</u>
Fund Balance - January 1	187,542	187,542	187,542	-
Fund Balance - December 31	<u>\$ 187,542</u>	<u>\$ 94,440</u>	<u>\$ 222,239</u>	<u>\$ 127,799</u>

WAUKESHA COUNTY, WISCONSIN

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
General intergovernmental assistance	4,507,986	4,507,986	4,449,226	\$ (58,760)
Intergovernmental contracts/grants				
State highways	3,554,926	5,064,926	5,079,375	14,449
Taxes	952,274	952,274	952,274	-
Charges for services	170,000	260,000	339,964	79,964
Interdepartmental revenues				
Indirect costs	149,325	149,325	216,955	67,630
Public works	30,000	30,000	70,761	40,761
Other	91,789	91,789	99,138	7,349
Total interdepartmental revenues	<u>271,114</u>	<u>271,114</u>	<u>386,854</u>	<u>115,740</u>
Miscellaneous revenues				
Recoveries	10,000	10,000	21,780	11,780
Other	127,600	127,600	107,469	(20,131)
Total miscellaneous revenues	<u>137,600</u>	<u>137,600</u>	<u>129,249</u>	<u>(8,351)</u>
Total revenues	<u>9,593,900</u>	<u>11,193,900</u>	<u>11,336,942</u>	<u>143,042</u>
EXPENDITURES				
Public works:				
Salaries	3,001,711	3,361,711	3,295,650	66,061
Employee benefits	1,451,844	1,451,844	1,512,985	(61,141)
Operating	1,329,147	2,209,147	2,290,165	(81,018)
Purchased services				
Contracted	144,192	144,192	89,856	54,336
Transportation	697,281	760,281	667,845	92,436
Other	14,890	15,017	19,425	(4,408)
Interdepartmental charges	2,939,335	3,261,335	3,248,342	12,993
Capital outlay	15,500	53,500	47,259	6,241
Total expenditures	<u>9,593,900</u>	<u>11,257,027</u>	<u>11,171,527</u>	<u>85,500</u>
Excess of Revenues Over (Under) Expenditures	-	(63,127)	165,415	228,542
Fund Balance - January 1	<u>772,421</u>	<u>772,421</u>	<u>772,421</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 772,421</u>	<u>\$ 709,294</u>	<u>\$ 937,836</u>	<u>\$ 228,542</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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Investment earnings	\$ -	\$ -	\$ 8,902	\$ 8,902
Total revenues	<u>-</u>	<u>-</u>	<u>8,902</u>	<u>8,902</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over Expenditures	-	-	8,902	8,902
Fund Balance - January 1	<u>168,089</u>	<u>168,089</u>	<u>168,089</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 168,089</u>	<u>\$ 168,089</u>	<u>\$ 176,991</u>	<u>\$ 8,902</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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Investment earnings	\$ -	\$ -	\$ 229	\$ 229
Total revenues	<u>-</u>	<u>-</u>	<u>229</u>	<u>229</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over Expenditures	-	-	229	229
Fund Balance - January 1	<u>4,923</u>	<u>4,923</u>	<u>4,923</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 4,923</u>	<u>\$ 4,923</u>	<u>\$ 5,152</u>	<u>\$ 229</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, 2007

	<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	\$ 991,200	\$ 991,200	\$ 991,080	\$ (120)
Other	195,927	250,767	203,787	(46,980)
Total intergovernmental contracts/grants	<u>1,187,127</u>	<u>1,241,967</u>	<u>1,194,867</u>	<u>(47,100)</u>
Taxes	2,597,084	2,597,084	2,597,084	-
Charges for services	22,500	22,500	16,875	(5,625)
Investment earnings	30,075	30,075	41,171	11,096
Miscellaneous revenues	2,000	2,000	2,500	500
Total revenues	<u>3,838,786</u>	<u>3,893,626</u>	<u>3,852,497</u>	<u>(41,129)</u>
EXPENDITURES				
Environment, parks and education:				
Salaries	411,432	411,432	406,534	4,898
Employee benefits	138,883	138,883	137,059	1,824
Operating	136,845	146,754	139,664	7,090
Purchase of services:				
State grant program	347,253	383,753	330,279	53,474
County program	2,597,084	2,597,084	2,596,928	156
Contracted	2,831	4,331	5,145	(814)
Other	158,101	170,606	154,891	15,715
Interdepartmental charges	76,935	76,935	73,656	3,279
Total expenditures	<u>3,869,364</u>	<u>3,929,778</u>	<u>3,844,156</u>	<u>85,622</u>
Excess of Revenues Over (Under) Expenditures	<u>(30,578)</u>	<u>(36,152)</u>	<u>8,341</u>	<u>44,493</u>
Fund Balance - January 1	<u>393,223</u>	<u>393,223</u>	<u>393,223</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 362,645</u>	<u>\$ 357,071</u>	<u>\$ 401,564</u>	<u>\$ 44,493</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.

WAUKESHA COUNTY, WISCONSIN

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Taxes	\$ 12,057,476	\$ 12,057,476	\$ 12,057,476	\$ -
Investment earnings	-	-	470,922	470,922
Total revenues	<u>12,057,476</u>	<u>12,057,476</u>	<u>12,528,398</u>	<u>470,922</u>
EXPENDITURES				
Debt service:				
Principal retirement	9,775,000	11,275,000	11,275,000	-
Interest and fiscal charges	3,482,476	3,482,476	3,164,806	317,670
Total expenditures	<u>13,257,476</u>	<u>14,757,476</u>	<u>14,439,806</u>	<u>317,670</u>
Excess of Revenues Over (Under) Expenditures	(1,200,000)	(2,700,000)	(1,911,408)	788,592
OTHER FINANCING SOURCES				
Transfers in	-	-	2,150,000	2,150,000
Total other financing sources	<u>-</u>	<u>-</u>	<u>2,150,000</u>	<u>2,150,000</u>
Net change in fund balances	(1,200,000)	(2,700,000)	238,592	2,938,592
Fund Balance - January 1	3,003,389	3,003,389	3,003,389	-
Fund Balance - December 31	<u>\$ 1,803,389</u>	<u>\$ 303,389</u>	<u>\$ 3,241,981</u>	<u>\$ 2,938,592</u>

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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).

1998 CAPITAL PROJECTS FUND - To account for the financing and construction of the Central Fleet Facility, UW-W Fieldhouse Renovation, Sheriff property remodeling projects, Courthouse 2nd/3rd floor; sound system update, business application system development, network expansion, IJIS computing upgrade, electronic retention system, Health and Human Services system development, Airport taxiways and hangar improvements, Foxbrook Park development, Fox River Park development, pavement management plan implementation, twenty four Highway construction projects.

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, 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.

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WAUKESHA COUNTY, WISCONSIN
 COMBINING BALANCE SHEET -
 ALL NON-MAJOR CAPITAL PROJECTS FUNDS
 December 31, 2007

	1998 Capital Projects Fund	1999 Capital Projects Fund	2000 Capital Projects Fund	2001 Capital Projects Fund	2002 Capital Projects Fund
ASSETS					
Cash and investments	\$ 583,452	\$ 1,581,749	\$ 251,435	\$ 5,323,816	\$ 2,284,391
Property taxes levied for ensuing year's budget	-	-	-	-	-
Due from other governments	-	-	-	-	-
Long term receivable	-	-	-	-	-
Total assets	<u>\$ 583,452</u>	<u>\$ 1,581,749</u>	<u>\$ 251,435</u>	<u>\$ 5,323,816</u>	<u>\$ 2,284,391</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ 27,511	\$ -
Deferred property tax revenue	-	-	-	-	-
Other deferred revenue	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,511</u>	<u>-</u>
FUND BALANCES					
Reserved for capital projects	-	-	-	363,530	-
Unreserved:					
Designated for capital projects	583,452	1,581,749	251,435	4,932,775	2,284,391
Total fund balances	<u>583,452</u>	<u>1,581,749</u>	<u>251,435</u>	<u>5,296,305</u>	<u>2,284,391</u>
Total liabilities and fund balances	<u>\$ 583,452</u>	<u>\$ 1,581,749</u>	<u>\$ 251,435</u>	<u>\$ 5,323,816</u>	<u>\$ 2,284,391</u>

WAUKESHA COUNTY, WISCONSIN

COMBINING BALANCE SHEET -
ALL NON-MAJOR CAPITAL PROJECTS FUNDS
December 31, 2007

2003 Capital Projects Fund	2004 Capital Projects Fund	2005 Capital Projects Fund	2006 Capital Projects Fund	2007 Capital Projects Fund	2008 Capital Projects Fund	Total Non-Major Capital Projects Funds
\$ 1,694,431	\$ 2,109,942	\$ 2,051,905	\$ 4,530,533	\$ 11,025,279	\$ -	\$ 31,436,933
-	-	-	-	-	3,150,000	3,150,000
9,377	-	-	-	496,304	-	505,681
536,511	-	-	-	-	-	536,511
\$ 2,240,319	\$ 2,109,942	\$ 2,051,905	\$ 4,530,533	\$ 11,521,583	\$ 3,150,000	\$ 35,629,125
\$ -	\$ 12,500	\$ 2,277	\$ 175,923	\$ 586,204	\$ -	\$ 804,415
-	-	-	-	-	3,150,000	3,150,000
536,511	-	-	-	-	-	536,511
1,441,805	-	-	2,000,000	2,000,000	-	5,441,805
1,978,316	12,500	2,277	2,175,923	2,586,204	3,150,000	9,932,731
262,003	583,614	1,045,284	2,354,610	8,935,379	-	13,544,420
-	1,513,828	1,004,344	-	-	-	12,151,974
262,003	2,097,442	2,049,628	2,354,610	8,935,379	-	25,696,394
\$ 2,240,319	\$ 2,109,942	\$ 2,051,905	\$ 4,530,533	\$ 11,521,583	\$ 3,150,000	\$ 35,629,125

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, 2007

	1998 Capital Projects Fund	1999 Capital Projects Fund	2000 Capital Projects Fund	2001 Capital Projects Fund
REVENUES				
Intergovernmental contracts/grants	\$ -	\$ -	\$ -	\$ -
Taxes	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous revenues	10	-	-	107
Total revenues	10	-	-	107
EXPENDITURES				
Capital outlay:				
Environment, parks and education	-	-	-	-
Public works	-	-	-	88,457
General government	-	-	-	-
Total expenditures	-	-	-	88,457
Excess of Revenues Over (Under) Expenditures	10	-	-	(88,350)
OTHER FINANCING SOURCES				
General obligation notes issued	-	-	-	-
Total other financing sources	-	-	-	-
Net change in fund balances	10	-	-	(88,350)
Fund Balances - January 1	583,442	1,581,749	251,435	5,384,655
Fund Balances - December 31	\$ 583,452	\$ 1,581,749	\$ 251,435	\$ 5,296,305

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, 2007

2002 Capital Projects Fund	2003 Capital Projects Fund	2004 Capital Projects Fund	2005 Capital Projects Fund	2006 Capital Projects Fund	2007 Capital Projects Fund	Total Non-Major Capital Projects Funds
\$ -	\$ 233,031	\$ -	\$ 888	\$ -	\$ 1,463,278	\$ 1,697,197
-	-	-	-	-	3,101,400	3,101,400
-	-	-	27,686	264,243	237,344	529,273
1,233	7,196	-	-	17	658,438	667,001
1,233	240,227	-	28,574	264,260	5,460,460	5,994,871
247,904	-	4,370	15,622	337,119	786,959	1,391,974
208,472	127,580	203,901	218,502	6,390,624	5,259,244	12,496,780
-	35,000	58,270	324,589	83,380	478,878	980,117
456,376	162,580	266,541	558,713	6,811,123	6,525,081	14,868,871
(455,143)	77,647	(266,541)	(530,139)	(6,546,863)	(1,064,621)	(8,874,000)
-	-	-	-	-	10,000,000	10,000,000
-	-	-	-	-	10,000,000	10,000,000
(455,143)	77,647	(266,541)	(530,139)	(6,546,863)	8,935,379	1,126,000
2,739,534	184,356	2,363,983	2,579,767	8,901,473	-	24,570,394
\$ 2,284,391	\$ 262,003	\$ 2,097,442	\$ 2,049,628	\$ 2,354,610	\$ 8,935,379	\$ 25,696,394

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - 1998 CAPITAL PROJECTS FUND
For The Year Ended December 31, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Miscellaneous revenues	\$ -	\$ -	\$ 10	\$ 10
Total revenues	<u>-</u>	<u>-</u>	<u>10</u>	<u>10</u>
EXPENDITURES				
Capital outlay:				
Justice and law enforcement	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over Expenditures	-	-	10	10
Fund Balance - January 1	<u>583,442</u>	<u>583,442</u>	<u>583,442</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 583,442</u>	<u>\$ 583,442</u>	<u>\$ 583,452</u>	<u>\$ 10</u>

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, 2007

	<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>1,581,749</u>	<u>1,581,749</u>	<u>1,581,749</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 1,581,749</u>	<u>\$ 1,581,749</u>	<u>\$ 1,581,749</u>	<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, 2007

	<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	<u>-</u>	<u>1,609</u>	<u>-</u>	<u>1,609</u>
Total expenditures	<u>-</u>	<u>1,609</u>	<u>-</u>	<u>1,609</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>(1,609)</u>	<u>-</u>	<u>1,609</u>
Fund Balance - January 1	<u>251,435</u>	<u>251,435</u>	<u>251,435</u>	<u>-</u>
Fund Balance - December 31	<u><u>\$ 251,435</u></u>	<u><u>\$ 249,826</u></u>	<u><u>\$ 251,435</u></u>	<u><u>\$ 1,609</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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants	\$ -	\$ -	\$ 107	\$ 107
Total revenues	<u>-</u>	<u>-</u>	<u>107</u>	<u>107</u>
EXPENDITURES				
Capital outlay:				
Environment, parks and education	-	21,919	-	21,919
Public works	-	434,098	88,457	345,641
General government	-	22,090	-	22,090
Total expenditures	<u>-</u>	<u>478,107</u>	<u>88,457</u>	<u>389,650</u>
Excess of Revenues Over (Under) Expenditures	-	(478,107)	(88,350)	389,757
Fund Balance - January 1	5,384,655	5,384,655	5,384,655	-
Fund Balance - December 31	<u>\$ 5,384,655</u>	<u>\$ 4,906,548</u>	<u>\$ 5,296,305</u>	<u>\$ 389,757</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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Miscellaneous revenues	\$ -	\$ -	\$ 1,233	1,233
Total revenues	<u>-</u>	<u>-</u>	<u>1,233</u>	<u>1,233</u>
EXPENDITURES				
Capital outlay:				
Environment, parks and education	-	253,405	247,904	5,501
Public works	-	215,487	208,472	7,015
General government	-	1,326	-	1,326
Total expenditures	<u>-</u>	<u>470,218</u>	<u>456,376</u>	<u>13,842</u>
Excess of Revenues Over (Under) Expenditures	-	(470,218)	(455,143)	15,075
Fund Balance - January 1	<u>2,739,534</u>	<u>2,739,534</u>	<u>2,739,534</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 2,739,534</u>	<u>\$ 2,269,316</u>	<u>\$ 2,284,391</u>	<u>\$ 15,075</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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants	\$ -	\$ -	\$ 233,031	\$ 233,031
Miscellaneous revenues	-	-	7,196	7,196
Total revenues	<u>-</u>	<u>-</u>	<u>240,227</u>	<u>240,227</u>
EXPENDITURES				
Capital outlay:				
Public works	-	252,295	127,580	124,715
General government	-	334,394	35,000	299,394
Total expenditures	<u>-</u>	<u>586,689</u>	<u>162,580</u>	<u>424,109</u>
Excess of Revenues Over (Under) Expenditures	-	(586,689)	77,647	664,336
Fund Balance - January 1	<u>184,356</u>	<u>184,356</u>	<u>184,356</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 184,356</u>	<u>\$ (402,333)</u>	<u>\$ 262,003</u>	<u>\$ 664,336</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, 2007

	<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	-	4,370	4,370	-
Public works	-	769,562	203,901	565,661
General government	-	345,739	58,270	287,469
Total expenditures	<u>-</u>	<u>1,119,671</u>	<u>266,541</u>	<u>853,130</u>
Excess of Revenues Over (Under) Expenditures	-	(1,119,671)	(266,541)	853,130
Fund Balance - January 1	<u>2,363,983</u>	<u>2,363,983</u>	<u>2,363,983</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 2,363,983</u>	<u>\$ 1,244,312</u>	<u>\$ 2,097,442</u>	<u>\$ 853,130</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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants	\$ -	\$ -	\$ 888	\$ 888
Investment earnings	-	-	27,686	27,686
Total revenues	<u>-</u>	<u>-</u>	<u>28,574</u>	<u>28,574</u>
EXPENDITURES				
Capital outlay:				
Environment, parks and education	-	300,557	15,622	284,935
Public works	-	271,400	218,502	52,898
General government	-	1,064,942	324,589	740,353
Total expenditures	<u>-</u>	<u>1,636,899</u>	<u>558,713</u>	<u>1,078,186</u>
Excess of Revenues Over (Under) Expenditures	-	(1,636,899)	(530,139)	1,106,760
Fund Balance - January 1	<u>2,579,767</u>	<u>2,579,767</u>	<u>2,579,767</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 2,579,767</u>	<u>\$ 942,868</u>	<u>\$ 2,049,628</u>	<u>\$ 1,106,760</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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Investment earnings	\$ -	\$ -	\$ 264,243	\$ 264,243
Miscellaneous revenues	-	-	17	17
Total revenues	<u>-</u>	<u>-</u>	<u>264,260</u>	<u>264,260</u>
EXPENDITURES				
Capital outlay:				
Environment, parks and education	-	956,319	337,119	619,200
Public works	-	8,376,391	6,390,624	1,985,767
General government	-	418,380	83,380	335,000
Total expenditures	<u>-</u>	<u>9,751,090</u>	<u>6,811,123</u>	<u>2,939,967</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>(9,751,090)</u>	<u>(6,546,863)</u>	<u>3,204,227</u>
Fund Balance - January 1	<u>8,901,473</u>	<u>8,901,473</u>	<u>8,901,473</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 8,901,473</u>	<u>\$ (849,617)</u>	<u>\$ 2,354,610</u>	<u>\$ 3,204,227</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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants				
Shared revenue	\$ 770,000	\$ 770,000	\$ 966,974	\$ 196,974
Other	1,096,000	1,096,000	496,304	(599,696)
Total intergovernmental contracts/grants	<u>1,866,000</u>	<u>1,866,000</u>	<u>1,463,278</u>	<u>(402,722)</u>
Taxes	3,101,400	3,101,400	3,101,400	-
Investment earnings	405,000	405,000	237,344	(167,656)
Miscellaneous revenues				
Recoveries	-	-	411,575	411,575
Other	-	200,000	246,863	46,863
Total miscellaneous revenues	<u>-</u>	<u>200,000</u>	<u>658,438</u>	<u>458,438</u>
Total revenues	<u>5,372,400</u>	<u>5,572,400</u>	<u>5,460,460</u>	<u>(111,940)</u>
EXPENDITURES				
Capital outlay:				
Environment, parks and education	1,209,400	1,209,400	786,959	422,441
Public works	15,383,000	15,383,000	5,259,244	10,123,756
General government	980,000	980,000	478,878	501,122
Total expenditures	<u>17,572,400</u>	<u>17,572,400</u>	<u>6,525,081</u>	<u>11,047,319</u>
Excess of Revenues Over (Under) Expenditures	<u>(12,200,000)</u>	<u>(12,000,000)</u>	<u>(1,064,621)</u>	<u>10,935,379</u>
OTHER FINANCING SOURCES				
General obligation notes issued	10,200,000	10,000,000	10,000,000	-
Total other financing sources	<u>10,200,000</u>	<u>10,000,000</u>	<u>10,000,000</u>	<u>-</u>
Net change in fund balances	<u>(2,000,000)</u>	<u>(2,000,000)</u>	<u>8,935,379</u>	<u>10,935,379</u>
Fund Balance - January 1	-	-	-	-
Fund Balance - December 31	<u>\$ (2,000,000)</u>	<u>\$ (2,000,000)</u>	<u>\$ 8,935,379</u>	<u>\$ 10,935,379</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.

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, 2007

	Radio Services Fund	Golf Course Fund	Ice Arena Fund	Materials Recovery Facility Fund	Total Non-Major Enterprise Funds
ASSETS					
Current assets:					
Cash and investments	\$ 3,941,062	\$ 967,436	\$ 233,079	\$ 6,580,746	\$ 11,722,323
Receivables:					
Accounts	19	1,540	63,680	251,870	317,109
Due from other governments	38,026	-	450	-	38,476
Prepaid Items	41,906	614	-	-	42,520
Inventories	-	180,016	6,965	-	186,981
Total current assets	<u>4,021,013</u>	<u>1,149,606</u>	<u>304,174</u>	<u>6,832,616</u>	<u>12,307,409</u>
Noncurrent assets:					
Advances to other funds	-	461,609	-	4,000,000	4,461,609
Long term receivable	1,073,471	-	-	-	1,073,471
Capital assets:					
Land	55,000	384,715	1,800,000	-	2,239,715
Buildings	522,562	2,683,595	4,996,412	1,994,459	10,197,028
Improvements other than buildings	-	2,486,282	496,960	-	2,983,242
Machinery and equipment	4,674,913	778,668	148,746	2,027,786	7,630,113
Vehicles	-	60,703	-	-	60,703
Construction in progress	-	-	883	-	883
Less accumulated depreciation	(3,231,687)	(2,989,437)	(2,554,094)	(2,413,389)	(11,188,607)
Total capital assets (net of accumulated depreciation)	<u>2,020,788</u>	<u>3,404,526</u>	<u>4,888,907</u>	<u>1,608,856</u>	<u>11,923,077</u>
Total noncurrent assets	<u>3,094,259</u>	<u>3,866,135</u>	<u>4,888,907</u>	<u>5,608,856</u>	<u>17,458,157</u>
Total assets	<u>\$ 7,115,272</u>	<u>\$ 5,015,741</u>	<u>\$ 5,193,081</u>	<u>\$ 12,441,472</u>	<u>\$ 29,765,566</u>
LIABILITIES					
Current liabilities:					
Accounts payable	\$ 8,416	\$ 18,139	\$ 31,674	\$ 57,929	\$ 116,158
Accrued compensation	22,810	17,600	10,388	-	50,798
Other unearned revenue	43,613	-	-	914,709	958,322
Total current liabilities	<u>74,839</u>	<u>35,739</u>	<u>42,062</u>	<u>972,638</u>	<u>1,125,278</u>
Noncurrent liabilities:					
Advances from other funds	1,680,282	-	2,101,593	-	3,781,875
Total noncurrent liabilities	<u>1,680,282</u>	<u>-</u>	<u>2,101,593</u>	<u>-</u>	<u>3,781,875</u>
Total liabilities	<u>\$ 1,755,121</u>	<u>\$ 35,739</u>	<u>\$ 2,143,655</u>	<u>\$ 972,638</u>	<u>\$ 4,907,153</u>
NET ASSETS					
Invested in capital assets	\$ 2,020,788	\$ 3,404,526	\$ 4,888,907	\$ 1,608,856	\$ 11,923,077
Unrestricted (deficit)	3,339,363	1,575,476	(1,839,481)	9,859,978	12,935,336
Total net assets	<u>\$ 5,360,151</u>	<u>\$ 4,980,002</u>	<u>\$ 3,049,426</u>	<u>\$ 11,468,834</u>	<u>\$ 24,858,413</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, 2007

	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	\$ 159,570	\$ -	\$ -	\$ -	\$ 159,570
County park fees	-	3,071,237	952,748	-	4,023,985
Other	456,403	-	-	-	456,403
Interdepartmental revenues	457,601	-	-	-	457,601
Miscellaneous revenues					
Recycling sales	-	-	-	1,384,011	1,384,011
Recoveries	-	-	-	271	271
Other	18,825	-	-	750	19,575
Total operating revenues	1,092,399	3,071,237	952,748	1,385,032	6,501,416
OPERATING EXPENSES					
Salaries	308,741	874,172	365,858	-	1,548,771
Benefits	132,642	275,025	94,782	-	502,449
Operating	199,319	841,896	305,356	103,084	1,449,655
Purchased services					
Contracted	-	4,850	36,558	511,415	552,823
Transportation	-	-	-	50,138	50,138
Payments to municipalities	-	-	-	734,572	734,572
Other	3,418	53,334	340	130,232	187,324
Interdepartmental	112,939	907,203	87,161	220,389	1,327,692
Depreciation	514,040	205,924	223,686	212,334	1,155,984
Total operating expenses	1,271,099	3,162,404	1,113,741	1,962,164	7,509,408
Operating income (loss)	(178,700)	(91,167)	(160,993)	(577,132)	(1,007,992)
NONOPERATING REVENUES (EXPENSES)					
Intergovernmental contracts/grants					
State aid - recycling	-	-	-	1,070,438	1,070,438
Investment earnings	59,790	-	11,536	-	71,326
Interest expense	(70,903)	-	-	-	(70,903)
Gain (loss) on disposal of capital assets	-	-	-	(67,812)	(67,812)
Total nonoperating revenues (expenses)	(11,113)	-	11,536	1,002,626	1,003,049
Income (loss) before transfers	(189,813)	(91,167)	(149,457)	425,494	(4,943)
Transfers out	-	-	-	(275,000)	(275,000)
Increase (decrease) in net assets	(189,813)	(91,167)	(149,457)	150,494	(279,943)
Net assets - January 1	5,549,964	5,071,169	3,198,883	11,318,340	25,138,356
Net assets - December 31	\$ 5,360,151	\$ 4,980,002	\$ 3,049,426	\$ 11,468,834	\$ 24,858,413

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF CASH FLOWS - ALL NON-MAJOR ENTERPRISE FUNDS
For The Year Ended December 31, 2007

	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	\$ 690,177	\$ 3,072,748	\$ 928,394	\$ 1,328,435	\$ 6,019,754
Receipts from interfund services provided	457,601	-	-	-	457,601
Payments to suppliers	(145,946)	(894,336)	(338,312)	(954,219)	(2,332,813)
Payments to employees	(438,450)	(1,149,500)	(460,078)	-	(2,048,028)
Payments to municipalities	-	-	-	(734,572)	(734,572)
Payments for interfund services used	(112,939)	(907,203)	(87,161)	(220,389)	(1,327,692)
Total cash flows from operating activities	450,443	121,709	42,843	(580,745)	34,250
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES					
Advances to other funds	-	-	-	(2,000,000)	(2,000,000)
Transfers to other funds	-	-	-	(275,000)	(275,000)
Receipts from intergovernmental contracts/grants	-	-	-	1,174,871	1,174,871
Total cash flows from non-capital financing activities	-	-	-	(1,100,129)	(1,100,129)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition of capital assets	-	(12,065)	(44,382)	(301,071)	(357,518)
Long term receivable from municipalities	601,707	-	-	-	601,707
Principal paid on capital related interfund advance	(590,604)	-	-	-	(590,604)
Interest paid on capital related interfund advance	(70,903)	-	-	-	(70,903)
Total cash flows from capital and related financing activities	(59,800)	(12,065)	(44,382)	(301,071)	(417,318)
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest received	59,790	-	11,536	-	71,326
Total cash flows from investing activities	59,790	-	11,536	-	71,326
Cash and Cash Equivalents, Beginning of Year	3,490,629	857,792	223,082	8,562,691	13,134,194
Cash and Cash Equivalents, End of Year	\$ 3,941,062	\$ 967,436	\$ 233,079	\$ 6,580,746	\$ 11,722,323
NON-CASH CAPITAL AND RELATED FINANCING ACTIVITIES					
None					
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED FROM OPERATING ACTIVITIES					
Operating income (loss)	\$ (178,700)	\$ (91,167)	\$ (160,993)	\$ (577,132)	\$ (1,007,992)
Depreciation expense	514,041	205,924	223,687	212,335	1,155,987
(Increase) Decrease in accounts receivable	11,730	1,511	(24,355)	(56,598)	(67,712)
(Increase) Decrease in due from other governments	54,170	-	(450)	-	53,720
(Increase) Decrease in prepaid items	50,895	29,000	-	-	79,895
(Increase) Decrease in inventories	-	(31,561)	(1,042)	-	(32,603)
Increase (Decrease) in accounts payable	5,896	8,305	21,756	(159,350)	(123,393)
Increase (Decrease) in accrued compensation	2,933	(303)	562	-	3,192
Increase (Decrease) in other liabilities	-	-	(16,322)	-	(16,322)
Increase (Decrease) in other unearned revenue	(10,522)	-	-	-	(10,522)
Net cash provided by operating activities	\$ 450,443	\$ 121,709	\$ 42,843	\$ (580,745)	\$ 34,250

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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.

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.

VEHICLE/EQUIPEMENT 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, 2007

	Risk Management/ Self-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	\$ 2,280,688	\$ 1,630,860	\$ 610,639	\$ 661,306	\$ 1,531,579	\$ 4,879,155	\$ 11,594,227
Receivables:							
Property taxes levied for ensuing year's budget	-	-	-	-	-	-	-
Accounts	427,770	140,660	-	22	25,519	1,550,245	1,550,245
Total receivables	427,770	140,660	-	22	25,519	1,550,245	1,550,245
Due from other governments	30,211	-	-	348	47,447	24	78,030
Prepaid items	-	-	-	-	-	63,052	63,052
Inventories	-	-	353,263	3,284	-	3,056	359,603
Total current assets	2,738,669	1,771,520	963,902	664,960	1,604,545	6,508,510	14,252,106
Noncurrent Assets:							
Restricted cash and investments	487,451	-	-	-	-	-	487,451
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	6,248,660	634,844	103,707	108,293	4,301,522	11,409,182
Vehicles	-	9,869,059	-	-	-	-	9,869,059
Less accumulated depreciation	(10,199)	(8,216,816)	(1,156,296)	(44,640)	(66,202)	(2,914,467)	(12,408,620)
Total capital assets (net of accumulated depreciation)	1,957	7,900,903	3,622,920	59,067	42,091	1,387,055	13,013,993
Total noncurrent assets	2,948,672	7,900,903	3,622,920	59,067	42,091	1,387,055	15,960,708
Total assets	\$ 5,687,341	\$ 9,672,423	\$ 4,586,822	\$ 724,027	\$ 1,646,636	\$ 7,895,565	\$ 30,212,814
LIABILITIES							
Current liabilities:							
Accounts payable	\$ 19,923	\$ 33,738	\$ 227,679	\$ 39,681	\$ 45,745	\$ 271,450	\$ 638,216
Accrued compensation	15,607	-	57,512	7,528	17,172	128,990	226,809
Claims payable - current	539,740	-	-	-	-	-	539,740
Deferred property tax revenue	-	-	-	-	-	1,550,245	1,550,245
Total current liabilities	575,270	33,738	285,191	47,209	62,917	1,950,685	2,955,010

(CONTINUED)

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF NET ASSETS - ALL INTERNAL SERVICE FUNDS
December 31, 2007

	Risk Management/ Self-Insurance Fund	Vehicle Replacement Fund	Central Fleet Maintenance Fund	Communications Fund	Collections Fund	End User Technology Fund	Total Internal Service Funds
Noncurrent liabilities:							
Claims payable	\$ 2,186,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,186,000
Total noncurrent liabilities	<u>2,186,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,186,000</u>
Total liabilities	<u>\$ 2,761,270</u>	<u>\$ 33,738</u>	<u>\$ 285,191</u>	<u>\$ 47,209</u>	<u>\$ 62,917</u>	<u>\$ 1,950,685</u>	<u>\$ 5,141,010</u>
NET ASSETS							
Invested in capital assets	\$ 1,957	\$ 7,900,903	\$ 3,622,920	\$ 59,067	\$ 42,091	\$ 1,387,055	\$ 13,013,993
Restricted for deposit in WMMIC	2,459,264	-	-	-	-	-	2,459,264
Unrestricted	464,850	1,737,782	678,711	617,751	1,541,628	4,557,825	9,598,547
Total net assets	<u>\$ 2,926,071</u>	<u>\$ 9,638,685</u>	<u>\$ 4,301,631</u>	<u>\$ 676,818</u>	<u>\$ 1,583,719</u>	<u>\$ 5,944,880</u>	<u>\$ 25,071,804</u>

(CONCLUDED)

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET ASSETS - ALL INTERNAL SERVICE FUNDS
For The Year Ended December 31, 2007

	Risk Management/ Self-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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,850	\$ 40,850
Office and building rent			53,040		98,973	93,114	245,127
Other	983,854	1,891,956	3,124,054	767,254	496,251	3,610,901	10,874,270
Interdepartmental revenues							
Miscellaneous revenues	26,125	-	17,515	4,355	177,600	22,979	248,574
Recoveries	408,391	7,000	2,893	219	12,663	3,119	434,285
Other	1,418,370	1,898,956	3,197,502	771,828	785,487	3,770,963	11,843,106
Total operating revenues							
OPERATING EXPENSES							
Salaries	214,007	-	750,217	122,434	337,480	2,104,149	3,528,287
Benefits	67,904	-	372,549	58,497	148,539	737,877	1,385,366
Estimated future claims expense	529,890	-	-	-	-	-	529,890
Operating	2,679	-	1,849,358	566,383	19,860	1,967,253	4,405,533
Purchased services							
Contracted	7,661	475	6,344	475	135	685,211	700,301
Insurance	1,189,285	-	-	-	-	-	1,189,285
Other	5,993	-	9,974	-	37,875	35,436	89,278
Interdepartmental	59,200	93,584	60,309	23,286	134,033	228,560	598,972
Depreciation	212	1,939,817	136,649	4,544	5,459	738,596	2,825,277
Total operating expenses	2,076,831	2,033,876	3,185,400	775,619	683,381	6,497,082	15,252,189
Operating income (loss)	(658,461)	(134,920)	12,102	(3,791)	102,106	(2,726,119)	(3,409,083)
NON-OPERATING REVENUES (EXPENSES)							
General property taxes	-	-	-	-	-	1,705,398	1,705,398
Investment earnings	373,614	77,905	-	-	-	-	451,519
Interest expense and fiscal charges	(9,735)	-	-	-	-	-	(9,735)
Gain (loss) on disposal of capital assets	-	313,683	-	-	-	(825,866)	(512,183)
Total non-operating revenues (expenses)	363,879	391,588	-	-	-	879,532	1,634,999
Income (loss) before transfers and contributions	(294,582)	256,668	12,102	(3,791)	102,106	(1,846,587)	(1,774,084)
Transfers out							
Income (loss) before contributions	(294,582)	256,668	12,102	(3,791)	7,106	(1,846,587)	(95,000)
Capital contributions						58,948	58,948
Increase (decrease) in net assets	(294,582)	256,668	12,102	(3,791)	7,106	(1,878,639)	(1,810,136)
Net assets - January 1	3,220,653	9,382,017	4,289,529	680,609	1,576,613	7,732,519	26,881,940
Net assets - December 31	\$ 2,926,071	\$ 9,638,685	\$ 4,301,631	\$ 676,818	\$ 1,583,719	\$ 5,944,880	\$ 25,071,804

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WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF CASH FLOWS - ALL INTERNAL SERVICE FUNDS
For The Year Ended December 31, 2007

	Risk Management/ Self-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	\$ 436,027	\$ -	\$ 76,627	\$ -	\$ 302,529	\$ 136,986	\$ 952,169
Receipts from interfund services provided	810,028	1,761,723	3,190,124	771,677	496,251	3,636,999	10,666,802
Payments to suppliers	(1,890,038)	(475)	(1,764,294)	(570,952)	(153,235)	(2,626,753)	(7,005,747)
Payments to employees	(282,173)	-	(1,123,011)	(181,245)	(488,265)	(2,772,900)	(4,847,594)
Payments for interfund services used	(59,200)	(93,584)	(60,309)	(23,266)	(134,033)	(228,560)	(598,972)
Total cash flows from operating activities	(985,356)	1,667,664	319,137	(3,806)	23,247	(1,854,228)	(833,342)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES							
Transfers to other funds	-	-	-	-	(95,000)	-	(95,000)
Receipts from general property taxes	-	-	-	-	-	1,705,398	1,705,398
Total cash flows from non-capital financing activities	-	-	-	-	(95,000)	1,705,398	1,610,398
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES							
Acquisition of capital assets	-	(2,874,380)	-	(63,610)	-	(495,059)	(3,433,049)
Proceeds from sales of capital assets	-	488,996	-	-	-	-	488,996
Principal paid on capital related interfund advance	(134,312)	-	-	-	-	-	(134,312)
Interest paid on capital related interfund advance	(9,735)	-	-	-	-	-	(9,735)
Total cash flows from capital and related financing activities	(144,047)	(2,385,384)	-	(63,610)	-	(495,059)	(3,088,100)
CASH FLOWS FROM INVESTING ACTIVITIES							
Interest received	373,614	77,905	-	-	-	-	451,519
Total cash flows from investing activities	373,614	77,905	-	-	-	-	451,519
Cash and Cash Equivalents, Beginning of Year	3,523,928	2,270,675	291,502	728,722	1,603,332	5,523,044	13,941,203
Cash and Cash Equivalents, End of Year	\$ 2,768,139	\$ 1,630,860	\$ 610,639	\$ 661,306	\$ 1,531,579	\$ 4,879,155	\$ 12,081,678
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, 2007

	Risk Management/ Self-Insurance Fund	Vehicle Replacement Fund	Central Fleet Maintenance Fund	Communications Fund	Collections Fund	End User Technology Fund	Total Internal Service Funds
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED FROM OPERATING ACTIVITIES							
Operating income (loss)	\$ (658,461)	\$ (134,920)	\$ 12,102	\$ (3,791)	\$ 102,106	\$ (2,726,119)	\$ (3,409,083)
Depreciation expense	212	1,939,817	136,649	4,544	5,459	738,596	2,825,277
(Increase) Decrease in accounts receivable	(139,831)	(137,233)	66,070	(3)	(711)	3,022	(208,686)
(Increase) Decrease in due from other governments	1,511	-	3,179	(150)	14,004	(1)	18,543
(Increase) Decrease in prepaid items	9,587	-	-	-	-	78,431	88,018
(Increase) Decrease in inventories	-	-	(27,264)	1,093	-	-	(26,171)
Increase (Decrease) in accounts payable	(40,447)	-	128,646	(5,185)	(76,981)	(17,283)	(11,250)
Increase (Decrease) in accrued compensation	(262)	-	(245)	(314)	(2,246)	69,126	66,059
Increase (Decrease) in other liabilities	-	-	-	-	(18,384)	-	(18,384)
Increase (Decrease) in other unearned revenue	(33,995)	-	-	-	-	-	(33,995)
Increase (Decrease) in claims payable	(123,670)	-	-	-	-	-	(123,670)
Net cash provided by operating activities	\$ (965,356)	\$ 1,667,664	\$ 319,137	\$ (3,806)	\$ 23,247	\$ (1,854,228)	\$ (833,342)
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE COMBINED STATEMENT OF NET ASSETS							
Cash and investments - statement of net assets	\$ 2,280,688	\$ 1,630,860	\$ 610,639	\$ 661,306	\$ 1,531,579	\$ 4,879,155	\$ 11,594,227
Restricted cash and investments - statement of net assets	487,451	-	-	-	-	-	487,451
Cash and cash equivalents - end of year	\$ 2,768,139	\$ 1,630,860	\$ 610,639	\$ 661,306	\$ 1,531,579	\$ 4,879,155	\$ 12,081,678

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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.

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WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF NET ASSETS - AGENCY FUNDS

December 31, 2007

	Dog License Fund	Burial Fund	Unclaimed Property Fund	Flexible Spending Account	Huber Law Fund
ASSETS					
Cash and investments	\$ 76,423	\$ 3,569	\$ 58,833	\$ 54,522	\$ 104,099
Total assets	<u>\$ 76,423</u>	<u>\$ 3,569</u>	<u>\$ 58,833</u>	<u>\$ 54,522</u>	<u>\$ 104,099</u>
LIABILITIES					
Other liabilities	\$ -	\$ 3,569	\$ 56,808	\$ 54,522	\$ 104,099
Due to other governments	76,423	-	2,025	-	-
Total liabilities	<u>\$ 76,423</u>	<u>\$ 3,569</u>	<u>\$ 58,833</u>	<u>\$ 54,522</u>	<u>\$ 104,099</u>

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF NET ASSETS - AGENCY FUNDS

December 31, 2007

District Attorney NSF Fund	Homemaker Fund	Sheriff Processing Fee	Main Jail Fund	Municipal Property Tax Collections	Clerk of Courts Fund	Total Agency Funds
\$ 128,093	\$ 52,552	\$ 110,061	\$ 83,963	\$ 26,736,115	\$ 3,474,694	\$ 30,882,924
<u>\$ 128,093</u>	<u>\$ 52,552</u>	<u>\$ 110,061</u>	<u>\$ 83,963</u>	<u>\$ 26,736,115</u>	<u>\$ 3,474,694</u>	<u>\$ 30,882,924</u>
\$ 128,093	\$ 52,552	\$ 110,061	\$ 83,963	\$ -	\$ 3,474,694	\$ 4,068,361
-	-	-	-	26,736,115	-	26,814,563
<u>\$ 128,093</u>	<u>\$ 52,552</u>	<u>\$ 110,061</u>	<u>\$ 83,963</u>	<u>\$ 26,736,115</u>	<u>\$ 3,474,694</u>	<u>\$ 30,882,924</u>

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
AGENCY FUNDS

For The Year Ended December 31, 2007

	<u>Balance January 1, 2007</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2007</u>
DOG LICENSE FUND				
Assets				
Cash and investments	\$ 67,316	\$ 69,303	\$ 60,196	\$ 76,423
Total assets	<u>\$ 67,316</u>	<u>\$ 69,303</u>	<u>\$ 60,196</u>	<u>\$ 76,423</u>
Liabilities				
Due to other governments	\$ 67,316	\$ 129,506	\$ 120,399	\$ 76,423
Total liabilities	<u>\$ 67,316</u>	<u>\$ 129,506</u>	<u>\$ 120,399</u>	<u>\$ 76,423</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	\$ 50,793	\$ 16,542	\$ 8,502	\$ 58,833
Total assets	<u>\$ 50,793</u>	<u>\$ 16,542</u>	<u>\$ 8,502</u>	<u>\$ 58,833</u>
Liabilities				
Accounts payable	\$ 170	3,111	3,281	\$ -
Other liabilities	50,623	14,518	8,333	56,808
Due to other governments	-	2,025	-	2,025
Total liabilities	<u>\$ 50,793</u>	<u>\$ 19,654</u>	<u>\$ 11,614</u>	<u>\$ 58,833</u>
FLEXIBLE SPENDING ACCOUNT FUND				
Assets				
Cash and investments	\$ 15,613	\$ 601,538	\$ 562,629	\$ 54,522
Total assets	<u>\$ 15,613</u>	<u>\$ 601,538</u>	<u>\$ 562,629</u>	<u>\$ 54,522</u>
Liabilities				
Other liabilities	\$ 15,613	\$ 601,538	\$ 562,629	\$ 54,522
Total liabilities	<u>\$ 15,613</u>	<u>\$ 601,538</u>	<u>\$ 562,629</u>	<u>\$ 54,522</u>
HUBER LAW FUND				
Assets				
Cash and investments	\$ 123,861	\$ -	\$ 19,762	\$ 104,099
Total assets	<u>\$ 123,861</u>	<u>\$ -</u>	<u>\$ 19,762</u>	<u>\$ 104,099</u>
Liabilities				
Other liabilities	\$ 123,861	\$ -	\$ 19,762	\$ 104,099
Total liabilities	<u>\$ 123,861</u>	<u>\$ -</u>	<u>\$ 19,762</u>	<u>\$ 104,099</u>

(CONTINUED)

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
AGENCY FUNDS

For The Year Ended December 31, 2007

	Balance January 1, 2007	Additions	Deductions	Balance December 31, 2007
DISTRICT ATTORNEY NSF FUND				
Assets				
Cash and investments	\$ 90,996	\$ 125,128	\$ 88,031	\$ 128,093
Total assets	\$ 90,996	\$ 125,128	\$ 88,031	\$ 128,093
Liabilities				
Other liabilities	\$ 90,996	\$ 125,128	\$ 88,031	\$ 128,093
Total liabilities	\$ 90,996	\$ 125,128	\$ 88,031	\$ 128,093
HOMEMAKER FUND				
Assets				
Cash and investments	\$ 61,913	\$ 12,232	\$ 21,593	\$ 52,552
Total assets	\$ 61,913	\$ 12,232	\$ 21,593	\$ 52,552
Liabilities				
Other liabilities	\$ 61,913	\$ 12,232	\$ 21,593	\$ 52,552
Total liabilities	\$ 61,913	\$ 12,232	\$ 21,593	\$ 52,552
SHERIFF PROCESSING FEE FUND				
Assets				
Cash and investments	\$ 138,743	\$ -	\$ 28,682	\$ 110,061
Total assets	\$ 138,743	\$ -	\$ 28,682	\$ 110,061
Liabilities				
Other liabilities	\$ 138,743	\$ -	\$ 28,682	\$ 110,061
Total liabilities	\$ 138,743	\$ -	\$ 28,682	\$ 110,061
MAIN JAIL FUND				
Assets				
Cash and investments	\$ 43,572	\$ 40,391	\$ -	\$ 83,963
Total assets	\$ 43,572	\$ 40,391	\$ -	\$ 83,963
Liabilities				
Other liabilities	\$ 43,572	\$ 40,391	\$ -	\$ 83,963
Total liabilities	\$ 43,572	\$ 40,391	\$ -	\$ 83,963
MUNICIPAL PROPERTY TAX COLLECTION FUND				
Assets				
Cash and investments	\$ 31,038,792	\$ 26,736,115	\$ 31,038,792	\$ 26,736,115
Total assets	\$ 31,038,792	\$ 26,736,115	\$ 31,038,792	\$ 26,736,115
Liabilities				
Due to other governments	\$ 31,038,792	\$ 26,736,115	\$ 31,038,792	\$ 26,736,115
Total liabilities	\$ 31,038,792	\$ 26,736,115	\$ 31,038,792	\$ 26,736,115

(CONTINUED)

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
AGENCY FUNDS

For The Year Ended December 31, 2007

	<u>Balance January 1, 2007</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2007</u>
CLERK OF COURTS FUND				
Assets				
Cash and investments	\$ 3,458,390	\$ 16,304	\$ -	\$ 3,474,694
Total assets	<u>\$ 3,458,390</u>	<u>\$ 16,304</u>	<u>\$ -</u>	<u>\$ 3,474,694</u>
Liabilities				
Other liabilities	\$ 3,458,390	\$ 16,304	\$ -	\$ 3,474,694
Total liabilities	<u>\$ 3,458,390</u>	<u>\$ 16,304</u>	<u>\$ -</u>	<u>\$ 3,474,694</u>
TOTAL AGENCY FUNDS				
Assets				
Cash and investments	\$ 35,093,558	\$ 27,617,553	\$ 31,828,187	\$ 30,882,924
Total assets	<u>\$ 35,093,558</u>	<u>\$ 27,617,553</u>	<u>\$ 31,828,187</u>	<u>\$ 30,882,924</u>
Liabilities				
Accounts payable	\$ 170	\$ 3,111	\$ 3,281	\$ -
Other liabilities	3,987,280	810,111	729,030	4,068,361
Due to other governments	31,106,108	26,867,646	31,159,191	26,814,563
Total liabilities	<u>\$ 35,093,558</u>	<u>\$ 27,680,868</u>	<u>\$ 31,891,502</u>	<u>\$ 30,882,924</u>

(CONCLUDED)

GENERAL LONG TERM DEBT

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WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF LONG-TERM DEBT
December 31, 2007

<u>General Obligation Promissory Notes</u>	<u>Issue Date</u>	<u>Interest Rate</u>
Series 1999A	May 1, 1999	3.50 to 4.30
Series 2000A	July 1, 2000	5.00
Series 2001B	May 1, 2001	4.50
Series 2002	April 1, 2002	3.75 to 4.40
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
Total General Obligation Promissory Notes		

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF LONG-TERM DEBT
December 31, 2007

<u>Maturity Date</u>	<u>Original Principal</u>	<u>Payments Through December 31, 2007</u>	<u>Balance Outstanding</u>
December 1, 2008	9,900,000	8,000,000	1,900,000
December 1, 2008	9,900,000	8,400,000	1,500,000
December 1, 2010	9,900,000	4,300,000	5,600,000
April 1, 2012	14,600,000	3,950,000	10,650,000
April 1, 2013	13,500,000	2,050,000	11,450,000
April 1, 2014	14,000,000	2,800,000	11,200,000
April 1, 2015	14,400,000	250,000	14,150,000
April 1, 2016	12,000,000	200,000	11,800,000
April 1, 2017	10,000,000	-	10,000,000
	<u>\$ 108,200,000</u>	<u>\$ 29,950,000</u>	<u>\$ 78,250,000</u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF DEBT SERVICE REQUIREMENTS
December 31, 2007

Note Title	2008	2009	2010	2011
GENERAL OBLIGATION PROMISSORY NOTES OF 1999, SERIES A				
Principal	1,900,000	-	-	-
Interest	81,700	-	-	-
GENERAL OBLIGATION PROMISSORY NOTES OF 2000, SERIES A				
Principal	1,500,000	-	-	-
Interest	75,000	-	-	-
GENERAL OBLIGATION PROMISSORY NOTES OF 2001, SERIES B				
Principal	1,850,000	2,250,000	1,500,000	-
Interest	252,000	168,750	67,500	-
GENERAL OBLIGATION PROMISSORY NOTES OF 2002				
Principal	1,825,000	2,400,000	2,000,000	2,275,000
Interest	418,206	328,425	234,924	143,513
GENERAL OBLIGATION PROMISSORY NOTES OF 2003				
Principal	1,000,000	1,350,000	2,350,000	2,975,000
Interest	385,825	350,575	290,962	198,050
GENERAL OBLIGATION PROMISSORY NOTES OF 2004				
Principal	400,000	1,100,000	1,500,000	2,100,000
Interest	319,725	300,675	265,750	214,938
GENERAL OBLIGATION PROMISSORY NOTES OF 2005				
Principal	855,000	1,040,000	1,225,000	1,820,000
Interest	541,100	506,638	464,169	404,800
GENERAL OBLIGATION PROMISSORY NOTES OF 2006				
Principal	600,000	800,000	1,200,000	1,200,000
Interest	461,375	433,375	393,375	345,375
GENERAL OBLIGATION PROMISSORY NOTES OF 2007				
Principal	-	800,000	500,000	800,000
Interest	383,375	368,375	344,000	319,625
Total Principal	9,930,000	9,740,000	10,275,000	11,170,000
Total Interest	2,918,306	2,456,813	2,060,680	1,626,301
Total Payments By Year	<u>\$ 12,848,306</u>	<u>\$ 12,196,813</u>	<u>\$ 12,335,680</u>	<u>\$ 12,796,301</u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF DEBT SERVICE REQUIREMENTS
December 31, 2007

<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>Totals</u>
-	-	-	-	-	-	1,900,000
-	-	-	-	-	-	81,700
-	-	-	-	-	-	1,500,000
-	-	-	-	-	-	75,000
-	-	-	-	-	-	5,600,000
-	-	-	-	-	-	488,250
2,150,000	-	-	-	-	-	10,650,000
47,300	-	-	-	-	-	1,172,368
1,425,000	2,350,000	-	-	-	-	11,450,000
117,781	45,531	-	-	-	-	1,388,724
2,200,000	2,200,000	1,700,000	-	-	-	11,200,000
153,125	87,950	27,200	-	-	-	1,369,363
2,505,000	2,470,000	2,745,000	1,490,000	-	-	14,150,000
318,300	218,800	114,500	29,800	-	-	2,598,107
1,600,000	1,800,000	2,000,000	1,500,000	1,100,000	-	11,800,000
289,375	221,375	145,375	75,375	22,688	-	2,387,688
1,200,000	1,200,000	1,200,000	1,600,000	1,600,000	1,100,000	10,000,000
282,125	236,375	189,875	135,625	73,625	21,313	2,354,313
11,080,000	10,020,000	7,645,000	4,590,000	2,700,000	1,100,000	78,250,000
1,208,006	810,031	476,950	240,800	96,313	21,313	11,915,513
<u>\$ 12,288,006</u>	<u>\$ 10,830,031</u>	<u>\$ 8,121,950</u>	<u>\$ 4,830,800</u>	<u>\$ 2,796,313</u>	<u>\$ 1,121,313</u>	<u>\$ 90,165,513</u>

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

WAUKESHA COUNTY, WISCONSIN

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

December 31, 2007

GENERAL CAPITAL ASSETS:

Land	\$	42,051,260
Buildings		145,394,819
Improvements Other Than Buildings		14,620,760
Infrastructure		189,955,572
Machinery & Equipment		21,178,807
Vehicles		518,879
Construction In Progress		<u>7,076,885</u>
Total General Capital Assets	\$	<u><u>420,796,982</u></u>

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

WAUKESHA COUNTY, WISCONSIN

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 SCHEDULE BY FUNCTION AND ACTIVITY
 For The Year Ended December 31, 2007

Function and Activity	General Capital Assets Jan. 1, 2007	Additions	Deletions	Adjustments	General Capital Assets Dec. 31, 2007
JUSTICE AND PUBLIC SAFETY					
District Attorney	\$ 5,551	-	-	\$ -	\$ 5,551
Clerk of Courts	1,214,372	577,855	-	-	1,792,227
Medical Examiner	6,130	-	-	-	6,130
Sheriff	2,012,944	36,100	39,084	-	2,009,960
Total Justice & Public Safety	3,238,997	613,955	39,084	-	3,813,868
HEALTH AND HUMAN SERVICES					
Department of Health & Human Services	3,984,128	11,200	-	-	3,995,328
Department of Veteran's Services	11,568	-	-	-	11,568
Total Health & Human Services	3,995,696	11,200	-	-	4,006,896
ENVIRONMENT, PARKS AND EDUCATION					
University of Wisconsin-Extension	3,104,467	-	-	-	3,104,467
Federated Library	36,544	-	-	-	36,544
Parks and Land Use	38,060,477	1,538,314	3,760	-	39,595,031
Total Environment, Parks & Education	41,201,488	1,538,314	3,760	-	42,736,042
PUBLIC WORKS	323,495,249	14,874,578	1,154,141	-	337,215,686
GENERAL GOVERNMENT					
County Executive	63,743	-	-	-	63,743
County Board	10,476	-	-	-	10,476
Emergency Preparedness	219,949	29,560	-	-	249,509
County Treasurer	94,794	-	-	-	94,794
Department of Administration	21,224,677	294,795	230,301	-	21,289,171
Corporation Counsel	41,476	-	-	-	41,476
Register of Deeds	4,198,436	-	-	-	4,198,436
Total General Administration	25,853,551	324,355	230,301	-	25,947,605
CONSTRUCTION IN PROGRESS	14,142,276	9,352,869	16,418,260	-	7,076,885
TOTAL GENERAL CAPITAL ASSETS	\$ 411,927,257	\$ 26,715,271	\$ 17,845,546	\$ -	\$ 420,796,982

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, 2007

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	-	-	1,911,666	-	-	2,009,960
Total Justice & Public Safety	-	1,398,927	-	-	2,414,941	-	-	3,813,868
HEALTH AND HUMAN SERVICES								
Department of Health & Human Services	-	3,628,035	-	-	367,293	-	-	3,995,328
Department of Veteran's Services	-	-	-	-	11,568	-	-	11,568
Total Health & Human Services	-	3,628,035	-	-	378,861	-	-	4,006,896
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	16,119,938	9,647,340	11,889,501	-	1,938,252	-	-	39,595,031
Total Environment, Parks & Education	16,119,938	12,283,347	12,285,433	-	2,047,324	-	-	42,736,042
PUBLIC WORKS	25,931,322	117,383,775	2,269,365	189,955,572	1,156,773	518,879	-	337,215,686
GENERAL ADMINISTRATION								
County Executive	-	-	-	-	63,743	-	-	63,743
County Board	-	-	-	-	10,476	-	-	10,476
Emergency Preparedness	-	-	-	-	249,509	-	-	249,509
County Treasurer	-	-	-	-	94,794	-	-	94,794
Department of Administration	-	10,700,735	65,962	-	10,522,474	-	-	21,289,171
Corporation Counsel	-	-	-	-	41,476	-	-	41,476
Register of Deeds	-	-	-	-	4,198,436	-	-	4,198,436
Total General Administration	-	10,700,735	65,962	-	15,180,908	-	-	25,947,605
CONSTRUCTION IN PROGRESS								
Total General Capital Assets	\$ 42,051,260	\$ 145,394,819	\$ 14,620,760	\$ 189,955,572	\$ 21,178,807	\$ 518,879	\$ 7,076,885	\$ 420,796,982

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, 2007

Function and Activity	Accumulated Depreciation Jan. 1, 2007	Additions	Deletions	Adjustments	Accumulated Depreciation Dec. 31, 2007
JUSTICE AND PUBLIC SAFETY					
District Attorney	\$ 5,551	\$ -	\$ -	\$ -	\$ 5,551
Clerk of Courts	254,858	97,330	-	-	352,188
Medical Examiner	5,616	340	-	-	5,956
Sheriff	1,652,604	71,120	39,084	-	1,684,640
Total Justice & Public Safety	1,918,629	168,790	39,084	-	2,048,335
HEALTH AND HUMAN SERVICES					
Department of Health & Human Services	721,333	7,725	-	-	729,058
Department of Veteran's Services	11,568	-	-	-	11,568
Total Health & Human Services	732,901	7,725	-	-	740,626
ENVIRONMENT, PARKS AND EDUCATION					
University of Wisconsin-Extension	200,455	526	-	-	200,981
Federated Library	30,484	98	-	-	30,582
Parks and Land Use	9,340,813	898,685	3,760	-	10,235,738
Total Environment, Parks & Education	9,571,752	899,309	3,760	-	10,467,301
PUBLIC WORKS	109,570,623	7,521,603	976,127	-	116,116,099
GENERAL GOVERNMENT					
County Executive	36,233	876	-	-	37,109
County Board	8,640	523	-	-	9,163
Emergency Preparedness	89,516	42,996	-	-	132,512
County Treasurer	94,253	-	-	-	94,253
Department of Administration	8,014,904	999,667	206,978	-	8,807,593
Corporation Counsel	41,476	-	-	-	41,476
Register of Deeds	3,861,965	42,943	-	-	3,904,908
Total General Administration	12,146,987	1,087,005	206,978	-	13,027,014
TOTAL ACCUMULATED DEPRECIATION	\$ 133,940,892	\$ 9,684,432	\$ 1,225,949	\$ -	\$ 142,399,375