

## **SUPPLEMENTARY INFORMATION**

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## **NON-MAJOR SPECIAL REVENUE FUNDS**

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

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

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

**CAFÉ SHARED AUTOMATION FUND** – To account for funds to provide automated library services for 14 member libraries.

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

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

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

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

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WAUKESHA COUNTY, WISCONSIN

COMBINING BALANCE SHEET -  
ALL NON-MAJOR SPECIAL REVENUE FUNDS  
December 31, 2014

	Aging and Disability Resource Center Contract Fund	Federated Library Fund	CAFÉ Shared Automation Fund	Walter Tarrmann Fund	Land Information System Fund	Transportation Fund	Community Development Fund	Total Non-Major Special Revenue Funds
<b>ASSETS</b>								
Cash and investments	\$ 940,589	\$ 1,247,745	\$ 417,998	\$ 6,126,945	\$ 584,447	\$ -	\$ 465,929	\$ 9,783,653
Receivables:								
Property taxes levied for ensuing year's budget	-	3,424,360	-	-	-	3,025,428	-	6,449,788
Accounts	-	-	-	-	-	833	17,466	18,299
Total Receivables - Net	-	3,424,360	-	-	-	3,026,261	17,466	6,468,087
Due from other governments	519,986	23,674	72	-	-	1,431,193	576,497	2,551,422
Inventories	-	-	-	-	-	293,537	-	293,537
Long term receivable	-	-	-	-	-	-	6,012,381	6,012,381
<b>Total assets</b>	<b>\$ 1,460,575</b>	<b>\$ 4,695,779</b>	<b>\$ 418,070</b>	<b>\$ 6,126,945</b>	<b>\$ 584,447</b>	<b>\$ 4,750,991</b>	<b>\$ 7,072,273</b>	<b>\$ 25,109,080</b>
<b>LIABILITIES</b>								
Accounts payable	\$ 140,759	\$ 15,836	\$ 2,509	\$ -	\$ 302	\$ 626,024	\$ 298,528	\$ 1,083,958
Accrued compensation	-	-	-	-	-	59	-	59
Other liabilities	-	-	-	-	-	119,598	-	119,598
Due to other funds	-	-	-	-	-	653,913	-	653,913
Other unearned revenue	-	-	-	-	-	22,751	-	22,751
<b>Total liabilities</b>	<b>140,759</b>	<b>15,836</b>	<b>2,509</b>	<b>-</b>	<b>302</b>	<b>1,422,345</b>	<b>298,528</b>	<b>1,880,279</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Unearned revenue - library grant	-	718,977	2,662	-	-	-	-	721,639
Unavailable revenue - revolving loans	-	-	-	-	-	-	6,012,383	6,012,383
Unearned revenue - property tax	-	3,424,360	-	-	-	3,025,428	-	6,449,788
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>4,143,337</b>	<b>2,662</b>	<b>-</b>	<b>-</b>	<b>3,025,428</b>	<b>6,012,383</b>	<b>13,183,810</b>
<b>FUND BALANCES</b>								
Non-spendable:								
Inventories	-	-	-	-	-	293,537	-	293,537
Restricted:								
Park purposes	-	-	-	6,126,945	584,145	-	-	6,711,090
Community development	-	-	-	-	-	-	761,362	761,362
Library purposes	-	536,606	412,899	-	-	-	-	949,505
Human services	1,319,816	-	-	-	-	-	-	1,319,816
Assigned:								
Subsequent year's budget	-	-	-	-	-	9,681	-	9,681
<b>Total Fund Balances</b>	<b>1,319,816</b>	<b>536,606</b>	<b>412,899</b>	<b>6,126,945</b>	<b>584,145</b>	<b>303,218</b>	<b>761,362</b>	<b>10,044,991</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 1,460,575</b>	<b>\$ 4,695,779</b>	<b>\$ 418,070</b>	<b>\$ 6,126,945</b>	<b>\$ 584,447</b>	<b>\$ 4,750,991</b>	<b>\$ 7,072,273</b>	<b>\$ 25,109,080</b>

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, 2014

	Aging and Disability Resource Center Contract Fund	Federated Library Fund	CAFÉ Shared Automation Fund	Walter Tammann Fund	Land Information System Fund	Transportation Fund	Community Development Fund	Total Non-Major Special Revenue Funds
<b>REVENUES</b>								
Intergovernmental contracts/grants	\$ 3,006,497	\$ 981,772	\$ 17,600	\$ 4,600	\$ -	\$ 10,547,112	\$ 1,840,663	\$ 16,398,244
Taxes	-	2,965,628	-	-	-	2,958,975	-	5,924,603
Fines and licenses	-	-	-	-	-	119,175	-	119,175
Charges for services	-	264,916	405,947	-	451,928	498,774	-	1,621,565
Interdepartmental revenues	-	6,500	1,420	-	15,500	593,283	-	616,703
Investment earnings	-	9,280	1,927	69,313	-	-	-	80,520
Miscellaneous revenues	-	2,000	-	66,798	282,243	267,381	510,790	1,129,212
<b>Total revenues</b>	<b>3,006,497</b>	<b>4,230,096</b>	<b>426,894</b>	<b>140,711</b>	<b>749,671</b>	<b>14,984,700</b>	<b>2,351,453</b>	<b>25,890,022</b>
<b>EXPENDITURES</b>								
Current:								
Health and human services	3,006,496	-	-	-	-	-	-	3,006,496
Environment, parks and education	-	4,187,962	353,553	20,143	749,671	-	2,849,517	8,160,846
Public works	-	-	-	-	-	14,116,771	-	14,116,771
Capital outlay:								
Environment, parks and education	-	-	19,472	309,671	-	-	-	329,143
Public works	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>3,006,496</b>	<b>4,187,962</b>	<b>373,025</b>	<b>329,814</b>	<b>749,671</b>	<b>14,116,771</b>	<b>2,849,517</b>	<b>25,613,256</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>1</b>	<b>42,134</b>	<b>53,869</b>	<b>(189,103)</b>	<b>-</b>	<b>867,929</b>	<b>(498,064)</b>	<b>276,766</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	-	-	-	-	-	222,900	-	222,900
Transfers out	-	-	-	-	-	(907,921)	-	(907,921)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(685,021)</b>	<b>-</b>	<b>(685,021)</b>
<b>Net change in fund balances</b>	<b>1</b>	<b>42,134</b>	<b>53,869</b>	<b>(189,103)</b>	<b>-</b>	<b>182,908</b>	<b>(498,064)</b>	<b>(408,255)</b>
Fund Balances - January 1	1,319,815	494,472	359,030	6,316,048	584,145	120,310	1,259,426	10,453,246
<b>Fund Balances - December 31</b>	<b>\$ 1,319,816</b>	<b>\$ 536,606</b>	<b>\$ 412,899</b>	<b>\$ 6,126,945</b>	<b>\$ 584,145</b>	<b>\$ 303,218</b>	<b>\$ 761,362</b>	<b>\$ 10,044,991</b>

**WAUKESHA COUNTY, WISCONSIN**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -  
AGING AND DISABILITY RESOURCE CENTER CONTRACT FUND  
For The Year Ended December 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
<b>REVENUES</b>				
Intergovernmental contracts/grants	\$ 3,083,823	\$ 3,164,263	\$ 3,006,497	\$ (157,766)
<b>Total revenues</b>	<u>3,083,823</u>	<u>3,164,263</u>	<u>3,006,497</u>	<u>(157,766)</u>
<b>EXPENDITURES</b>				
Health and human services:				
Personnel	2,194,944	2,194,944	2,064,594	130,350
Operating	519,811	595,491	571,712	23,779
Interdepartmental charges	369,068	373,828	370,190	3,638
<b>Total expenditures</b>	<u>3,083,823</u>	<u>3,164,263</u>	<u>3,006,496</u>	<u>157,767</u>
<b>Excess of Revenues Over Expenditures</b>	-	-	1	1
Fund Balance - January 1	<u>1,319,815</u>	<u>1,319,815</u>	<u>1,319,815</u>	-
<b>Fund Balance - December 31</b>	<u>\$ 1,319,815</u>	<u>\$ 1,319,815</u>	<u>\$ 1,319,816</u>	<u>\$ 1</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, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance from Final Budget</u>
<b>REVENUES</b>				
Intergovernmental contracts/grants	\$ 988,492	\$ 980,762	\$ 981,772	\$ 1,010
Taxes	2,965,628	2,965,628	2,965,628	-
Charges for services	276,377	276,377	264,916	(11,461)
Interdepartmental revenues	6,500	6,500	6,500	-
Investment earnings	25,000	25,000	9,280	(15,720)
Miscellaneous revenues	-	-	2,000	2,000
<b>Total revenues</b>	<b><u>4,261,997</u></b>	<b><u>4,254,267</u></b>	<b><u>4,230,096</u></b>	<b><u>(24,171)</u></b>
<b>EXPENDITURES</b>				
Environment, parks and education:				
Personnel	533,751	533,751	449,150	84,601
Operating	3,677,750	3,684,575	3,633,974	50,601
Interdepartmental charges	105,396	109,096	104,838	4,258
Capital outlay	17,400	-	-	-
<b>Total expenditures</b>	<b><u>4,334,297</u></b>	<b><u>4,327,422</u></b>	<b><u>4,187,962</u></b>	<b><u>139,460</u></b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(72,300)</b>	<b>(73,155)</b>	<b>42,134</b>	<b>115,289</b>
Fund Balance - January 1	494,472	494,472	494,472	-
<b>Fund Balance - December 31</b>	<b><u>\$ 422,172</u></b>	<b><u>\$ 421,317</u></b>	<b><u>\$ 536,606</u></b>	<b><u>\$ 115,289</u></b>



**WAUKESHA COUNTY, WISCONSIN**

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - CAFÉ SHARED AUTOMATION FUND  
For The Year Ended December 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance from Final Budget</u>
<b>REVENUES</b>				
Intergovernmental contracts/grants	\$ -	\$ 12,400	\$ 17,600	\$ 5,200
Charges for services	429,200	429,200	405,947	(23,253)
Interdepartmental revenues	-	-	1,420	1,420
Investment earnings	15,000	15,000	1,927	(13,073)
<b>Total revenues</b>	<b><u>444,200</u></b>	<b><u>456,600</u></b>	<b><u>426,894</u></b>	<b><u>(29,706)</u></b>
<b>EXPENDITURES</b>				
Environment, parks and education:				
Personnel	107,752	107,752	106,446	1,306
Operating	278,848	268,248	240,607	27,641
Interdepartmental charges	6,500	6,500	6,500	-
Capital outlay	-	23,000	19,472	3,528
<b>Total expenditures</b>	<b><u>393,100</u></b>	<b><u>405,500</u></b>	<b><u>373,025</u></b>	<b><u>32,475</u></b>
<b>Excess of Revenues Over Expenditures</b>	<b>51,100</b>	<b>51,100</b>	<b>53,869</b>	<b>2,769</b>
Fund Balance - January 1	<u>359,030</u>	<u>359,030</u>	<u>359,030</u>	<u>-</u>
<b>Fund Balance - December 31</b>	<b><u>\$ 410,130</u></b>	<b><u>\$ 410,130</u></b>	<b><u>\$ 412,899</u></b>	<b><u>\$ 2,769</u></b>

**WAUKESHA COUNTY, WISCONSIN**

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - WALTER TARMANN FUND  
For The Year Ended December 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
<b>REVENUES</b>				
Intergovernmental contracts/grants	\$ -	\$ -	\$ 4,600	\$ 4,600
Investment earnings	150,000	150,000	69,313	(80,687)
Miscellaneous revenues	150,000	150,000	66,798	(83,202)
<b>Total revenues</b>	<b><u>300,000</u></b>	<b><u>300,000</u></b>	<b><u>140,711</u></b>	<b><u>(159,289)</u></b>
<b>EXPENDITURES</b>				
Environment, parks and education:				
Operating	125,000	125,000	20,143	104,857
Capital outlay	875,000	875,000	309,671	565,329
<b>Total expenditures</b>	<b><u>1,000,000</u></b>	<b><u>1,000,000</u></b>	<b><u>329,814</u></b>	<b><u>670,186</u></b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b><u>(700,000)</u></b>	<b><u>(700,000)</u></b>	<b><u>(189,103)</u></b>	<b><u>510,897</u></b>
Fund Balance - January 1	6,316,048	6,316,048	6,316,048	-
<b>Fund Balance - December 31</b>	<b><u>\$ 5,616,048</u></b>	<b><u>\$ 5,616,048</u></b>	<b><u>\$ 6,126,945</u></b>	<b><u>\$ 510,897</u></b>

**WAUKESHA COUNTY, WISCONSIN**

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - LAND INFORMATION SYSTEM FUND  
For The Year Ended December 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
<b>REVENUES</b>				
Intergovernmental contracts/grants	\$ 1,000	\$ 1,000	\$ -	\$ (1,000)
Charges for services	752,000	752,000	451,928	(300,072)
Interdepartmental revenues	15,500	15,500	15,500	-
Miscellaneous revenues	12,059	12,059	282,243	270,184
<b>Total revenues</b>	<b><u>780,559</u></b>	<b><u>780,559</u></b>	<b><u>749,671</u></b>	<b><u>(30,888)</u></b>
<b>EXPENDITURES</b>				
Environment, parks and education:				
Personnel	428,570	428,570	411,622	16,948
Operating	212,992	212,992	201,074	11,918
Interdepartmental charges	138,997	138,997	136,975	2,022
<b>Total expenditures</b>	<b><u>780,559</u></b>	<b><u>780,559</u></b>	<b><u>749,671</u></b>	<b><u>30,888</u></b>
<b>Excess of Revenues Over Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund Balance - January 1	<u>584,145</u>	<u>584,145</u>	<u>584,145</u>	<u>-</u>
<b>Fund Balance - December 31</b>	<b><u>\$ 584,145</u></b>	<b><u>\$ 584,145</u></b>	<b><u>\$ 584,145</u></b>	<b><u>\$ -</u></b>

**WAUKESHA COUNTY, WISCONSIN**

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - TRANSPORTATION FUND  
For The Year Ended December 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
<b>REVENUES</b>				
Intergovernmental contracts/grants	\$ 9,382,502	\$ 10,038,702	\$ 10,547,112	\$ 508,410
Taxes	2,958,975	2,958,975	2,958,975	-
Fines and licenses	72,000	72,000	119,175	47,175
Charges for services	426,350	426,350	498,774	72,424
Interdepartmental revenues	508,639	508,639	593,283	84,644
Miscellaneous revenues	219,593	219,593	267,381	47,788
<b>Total revenues</b>	<b><u>13,568,059</u></b>	<b><u>14,224,259</u></b>	<b><u>14,984,700</u></b>	<b><u>760,441</u></b>
<b>EXPENDITURES</b>				
Public works:				
Personnel	6,013,636	6,273,636	6,268,675	4,961
Operating	3,705,583	3,765,383	3,516,405	248,978
Interdepartmental charges	4,071,740	4,420,140	4,331,691	88,449
<b>Total expenditures</b>	<b><u>13,790,959</u></b>	<b><u>14,459,159</u></b>	<b><u>14,116,771</u></b>	<b><u>342,388</u></b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b><u>(222,900)</u></b>	<b><u>(234,900)</u></b>	<b><u>867,929</u></b>	<b><u>1,102,829</u></b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	222,900	222,900
Transfers out	-	-	(907,921)	(907,921)
<b>Total other financing sources (uses)</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>(685,021)</u></b>	<b><u>(685,021)</u></b>
<b>Net change in fund balances</b>	<b><u>(222,900)</u></b>	<b><u>(234,900)</u></b>	<b><u>182,908</u></b>	<b><u>417,808</u></b>
Fund Balance - January 1	120,310	120,310	120,310	-
<b>Fund Balance - December 31</b>	<b><u>\$ (102,590)</u></b>	<b><u>\$ (114,590)</u></b>	<b><u>\$ 303,218</u></b>	<b><u>\$ 417,808</u></b>

**WAUKESHA COUNTY, WISCONSIN**

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - COMMUNITY DEVELOPMENT FUND  
For The Year Ended December 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
<b>REVENUES</b>				
Intergovernmental contracts/grants	\$ 2,298,808	\$ 4,574,342	\$ 1,840,663	\$ (2,733,679)
Miscellaneous revenues	773,300	1,993,747	510,790	(1,482,957)
<b>Total revenues</b>	<b><u>3,072,108</u></b>	<b><u>6,568,089</u></b>	<b><u>2,351,453</u></b>	<b><u>(4,216,636)</u></b>
<b>EXPENDITURES</b>				
Environment, parks and education				
Personnel	222,156	222,156	197,787	24,369
Operating	2,753,333	6,249,314	2,558,972	3,690,342
Interdepartmental charges	96,619	96,619	92,758	3,861
<b>Total expenditures</b>	<b><u>3,072,108</u></b>	<b><u>6,568,089</u></b>	<b><u>2,849,517</u></b>	<b><u>3,718,572</u></b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>-</b>	<b>(498,064)</b>	<b>(498,064)</b>
Fund Balance - January 1	<u>1,259,426</u>	<u>1,259,426</u>	<u>1,259,426</u>	<u>-</u>
<b>Fund Balance - December 31</b>	<b><u>\$ 1,259,426</u></b>	<b><u>\$ 1,259,426</u></b>	<b><u>\$ 761,362</u></b>	<b><u>\$ (498,064)</u></b>

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## **DEBT SERVICE FUND**

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

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**WAUKESHA COUNTY, WISCONSIN**

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - DEBT SERVICE FUND  
For The Year Ended December 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
<b>REVENUES</b>				
Taxes	\$ 13,210,000	\$ 13,210,000	\$ 13,210,000	\$ -
Investment earnings	-	-	90,144	90,144
Miscellaneous revenues	-	-	108,544	108,544
<b>Total revenues</b>	<b><u>13,210,000</u></b>	<b><u>13,210,000</u></b>	<b><u>13,408,688</u></b>	<b><u>198,688</u></b>
<b>EXPENDITURES</b>				
Debt service:				
Principal retirement	12,220,000	16,475,000	16,520,000	(45,000)
Interest and fiscal charges	2,203,154	2,203,154	1,897,312	305,842
<b>Total expenditures</b>	<b><u>14,423,154</u></b>	<b><u>18,678,154</u></b>	<b><u>18,417,312</u></b>	<b><u>260,842</u></b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b><u>(1,213,154)</u></b>	<b><u>(5,468,154)</u></b>	<b><u>(5,008,624)</u></b>	<b><u>459,530</u></b>
<b>OTHER FINANCING SOURCES</b>				
General obligation notes issued	-	4,255,000	4,255,000	-
Transfers in	-	-	500,000	500,000
<b>Total other financing sources</b>	<b><u>-</u></b>	<b><u>4,255,000</u></b>	<b><u>4,755,000</u></b>	<b><u>500,000</u></b>
<b>Net change in fund balances</b>	<b><u>(1,213,154)</u></b>	<b><u>(1,213,154)</u></b>	<b><u>(253,624)</u></b>	<b><u>959,530</u></b>
Fund Balance - January 1	3,485,011	3,485,011	3,485,011	-
<b>Fund Balance - December 31</b>	<b><u>\$ 2,271,857</u></b>	<b><u>\$ 2,271,857</u></b>	<b><u>\$ 3,231,387</u></b>	<b><u>\$ 959,530</u></b>

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## **CAPITAL PROJECTS FUND**

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

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**WAUKESHA COUNTY, WISCONSIN**

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - CAPITAL PROJECTS FUND  
For The Year Ended December 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
<b>REVENUES</b>				
General intergovernmental assistance	\$ 650,000	\$ 650,000	\$ 650,000	\$ -
Intergovernmental contracts/grants	600,000	600,000	2,081,755	1,481,755
Taxes	1,950,000	1,950,000	1,950,000	-
Investment earnings	250,000	250,000	148,420	(101,580)
Miscellaneous revenues	400,000	400,000	1,896,676	1,496,676
<b>Total revenues</b>	<b><u>3,850,000</u></b>	<b><u>3,850,000</u></b>	<b><u>6,726,851</u></b>	<b><u>2,876,851</u></b>
<b>EXPENDITURES</b>				
Capital outlay:				
Justice and public safety	1,200,000	2,400,256	501,453	1,898,803
Health and human services	95,000	4,200,987	1,674,228	2,526,759
Environment, parks and education	2,912,200	7,028,375	3,796,503	3,231,872
Public works	6,701,000	19,445,754	6,599,890	12,845,864
General government	1,917,000	3,217,708	723,477	2,494,231
<b>Total expenditures</b>	<b><u>12,825,200</u></b>	<b><u>36,293,080</u></b>	<b><u>13,295,551</u></b>	<b><u>22,997,529</u></b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b><u>(8,975,200)</u></b>	<b><u>(32,443,080)</u></b>	<b><u>(6,568,700)</u></b>	<b><u>25,874,380</u></b>
<b>OTHER FINANCING SOURCES (USES)</b>				
General obligation notes issued	10,000,000	10,000,000	10,000,000	-
Premium on general obligation notes issued	-	-	189,411	189,411
Transfers in	-	-	6,901,200	6,901,200
Transfers out	-	-	(4,331,500)	(4,331,500)
<b>Total other financing sources (uses)</b>	<b><u>10,000,000</u></b>	<b><u>10,000,000</u></b>	<b><u>12,759,111</u></b>	<b><u>2,759,111</u></b>
<b>Net change in fund balances</b>	<b><u>1,024,800</u></b>	<b><u>(22,443,080)</u></b>	<b><u>6,190,411</u></b>	<b><u>28,633,491</u></b>
Fund Balance - January 1	<u>18,196,563</u>	<u>18,196,563</u>	<u>18,196,563</u>	<u>-</u>
<b>Fund Balance - December 31</b>	<b><u>\$ 19,221,363</u></b>	<b><u>\$ (4,246,517)</u></b>	<b><u>\$ 24,386,974</u></b>	<b><u>\$ 28,633,491</u></b>

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## **NON-MAJOR ENTERPRISE FUNDS**

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

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

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

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**WAUKESHA COUNTY, WISCONSIN**

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

December 31, 2014

	<b>Golf Course Fund</b>	<b>Ice Arena Fund</b>	<b>Total Non-Major Enterprise Funds</b>
<b>ASSETS</b>			
Current assets:			
Cash and investments	\$ 694,946	\$ 635,523	\$ 1,330,469
Inventories	128,633	181	128,814
Total current assets	<u>823,579</u>	<u>635,704</u>	<u>1,459,283</u>
Noncurrent assets:			
Advances to other funds	461,609	-	461,609
Capital assets:			
Construction in progress	61,823	-	61,823
Land	384,715	1,800,000	2,184,715
Buildings	2,708,235	6,013,564	8,721,799
Improvements other than buildings	2,512,555	496,960	3,009,515
Machinery and equipment	774,502	210,640	985,142
Less accumulated depreciation	<u>(4,204,322)</u>	<u>(4,037,029)</u>	<u>(8,241,351)</u>
Total capital assets (net of accumulated depreciation)	<u>2,237,508</u>	<u>4,484,135</u>	<u>6,721,643</u>
Total noncurrent assets	<u>2,699,117</u>	<u>4,484,135</u>	<u>7,183,252</u>
<b>Total assets</b>	<b><u>\$ 3,522,696</u></b>	<b><u>\$ 5,119,839</u></b>	<b><u>\$ 8,642,535</u></b>
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable	\$ 9,055	\$ 15,569	\$ 24,624
Accrued compensation	24,811	14,711	39,522
Total current liabilities	<u>33,866</u>	<u>30,280</u>	<u>64,146</u>
Long-term liabilities:			
Advances from other funds	-	2,101,593	2,101,593
<b>Total liabilities</b>	<b><u>\$ 33,866</u></b>	<b><u>\$ 2,131,873</u></b>	<b><u>\$ 2,165,739</u></b>
<b>NET POSITION</b>			
Net investment in capital assets	\$ 2,237,508	\$ 4,484,135	\$ 6,721,643
Unrestricted (deficit)	1,251,322	(1,496,169)	(244,847)
<b>Total net position</b>	<b><u>\$ 3,488,830</u></b>	<b><u>\$ 2,987,966</u></b>	<b><u>\$ 6,476,796</u></b>

**WAUKESHA COUNTY, WISCONSIN**

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN  
NET POSITION - ALL NON-MAJOR ENTERPRISE FUNDS  
For The Year Ended December 31, 2014

	<b>Golf Course Fund</b>	<b>Ice Arena Fund</b>	<b>Total Non-Major Enterprise Funds</b>
<b>OPERATING REVENUES</b>			
Charges for services			
County park fees	\$ 2,740,941	\$ 1,056,046	\$ 3,796,987
Miscellaneous revenues	-	7,099	7,099
<b>Total operating revenues</b>	<b>2,740,941</b>	<b>1,063,145</b>	<b>3,804,086</b>
<b>OPERATING EXPENSES</b>			
Salaries	941,567	393,587	1,335,154
Benefits	289,459	107,262	396,721
Operating	817,615	398,421	1,216,036
Interdepartmental	831,519	88,111	919,630
Depreciation	169,446	258,395	427,841
<b>Total operating expenses</b>	<b>3,049,606</b>	<b>1,245,776</b>	<b>4,295,382</b>
<b>Operating loss</b>	<b>(308,665)</b>	<b>(182,631)</b>	<b>(491,296)</b>
<b>NON-OPERATING REVENUES</b>			
Investment earnings	8,082	7,560	15,642
<b>Total non-operating revenues</b>	<b>8,082</b>	<b>7,560</b>	<b>15,642</b>
<b>Loss before transfers</b>	<b>(300,583)</b>	<b>(175,071)</b>	<b>(475,654)</b>
Transfers out	-	(100,000)	(100,000)
<b>Change in net position</b>	<b>(300,583)</b>	<b>(275,071)</b>	<b>(575,654)</b>
Net position - January 1	3,789,413	3,263,037	7,052,450
<b>Net position - December 31</b>	<b>\$ 3,488,830</b>	<b>\$ 2,987,966</b>	<b>\$ 6,476,796</b>

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF CASH FLOWS - ALL NON-MAJOR ENTERPRISE FUNDS  
For The Year Ended December 31, 2014

	Golf Course Fund	Ice Arena Fund	Total Non-Major Enterprise Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from customers and users	\$ 2,740,941	\$ 1,063,145	\$ 3,804,086
Payments to suppliers	(821,993)	(407,777)	(1,229,770)
Payments to employees	(1,229,780)	(496,734)	(1,726,514)
Payments for interfund services used	(831,519)	(88,111)	(919,630)
<b>Total cash flows from operating activities</b>	<b>(142,351)</b>	<b>70,523</b>	<b>(71,828)</b>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>			
Transfers to other funds	-	(100,000)	(100,000)
<b>Total cash flows from non-capital financing activities</b>	<b>-</b>	<b>(100,000)</b>	<b>(100,000)</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Acquisition of capital assets	-	(62,532)	(62,532)
<b>Total cash flows from capital and related financing activities</b>	<b>-</b>	<b>(62,532)</b>	<b>(62,532)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest received	8,082	7,560	15,642
<b>Total cash flows from investing activities</b>	<b>8,082</b>	<b>7,560</b>	<b>15,642</b>
<b>Net change in cash and cash equivalents</b>	<b>(134,269)</b>	<b>(84,449)</b>	<b>(218,718)</b>
Cash and Cash Equivalents, Beginning of Year	829,215	719,972	1,549,187
<b>Cash and Cash Equivalents, End of Year</b>	<b>\$ 694,946</b>	<b>\$ 635,523</b>	<b>\$ 1,330,469</b>
<b>NON-CASH CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
None			
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Operating loss	\$ (308,665)	\$ (182,631)	\$ (491,296)
Depreciation expense	169,446	258,395	427,841
(Increase) Decrease in inventories	(5,301)	-	(5,301)
Increase (Decrease) in accounts payable	923	(9,356)	(8,433)
Increase (Decrease) in accrued compensation	1,246	4,115	5,361
<b>Net cash flows from operating activities</b>	<b>\$ (142,351)</b>	<b>\$ 70,523</b>	<b>\$ (71,828)</b>

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## INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County or to other governments on a cost-reimbursement basis.

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

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

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

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

**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 to the County. Costs are billed to user departments based on actual costs.

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

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WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF NET POSITION - ALL INTERNAL SERVICE FUNDS  
December 31, 2014

	Health and Dental Insurance Fund	Vehicle Replacement Fund	Risk Management/ Self-Insurance Fund	Central Fleet Maintenance Fund	Communications Fund	Collections Fund	End User Technology Fund	Total Internal Service Funds
<b>ASSETS</b>								
Current Assets:								
Cash and investments	\$ 10,769,859	\$ 1,467,299	\$ 2,891,297	\$ 397,234	\$ 135,069	\$ 656,887	\$ 2,681,420	\$ 18,999,065
Receivables:								
Property taxes levied for ensuing year's budget	-	-	-	-	-	-	1,575,701	1,575,701
Accounts	164,730	-	216,976	6,297	-	38,845	5,669	432,517
Total receivables	164,730	-	216,976	6,297	-	38,845	1,581,370	2,008,218
Due from other governments	79,142	-	-	1,152	388	2,170	5,495	88,347
Prepaid items	-	-	226,080	-	-	-	169,937	396,017
Inventories	-	-	-	488,926	7,152	-	3,056	499,134
Total current assets	11,013,731	1,467,299	3,334,353	893,609	142,609	697,902	4,441,278	21,990,781
Noncurrent Assets:								
Restricted cash and investments	-	-	416,743	-	-	-	-	416,743
Deposit in WMMIC	-	-	2,459,264	-	-	-	-	2,459,264
Capital assets:								
Construction in progress	-	-	-	-	-	-	908,046	908,046
Buildings	-	-	-	4,122,283	-	-	-	4,122,283
Improvements other than buildings	-	-	-	22,089	-	-	-	22,089
Machinery and equipment	-	7,288,952	9,937	881,874	1,076,076	159,301	4,729,557	14,145,697
Software	-	-	-	-	-	-	46,343	46,343
Vehicles	-	14,956,598	-	-	-	-	-	14,956,598
Less accumulated depreciation	-	(12,228,393)	(9,418)	(2,085,269)	(152,325)	(119,750)	(3,492,239)	(18,087,394)
Total capital assets (net of accumulated depreciation)	-	10,017,157	519	2,940,977	923,751	39,551	2,191,707	16,113,662
Total noncurrent assets	-	10,017,157	2,876,526	2,940,977	923,751	39,551	2,191,707	18,989,669
<b>Total assets</b>	<b>\$ 11,013,731</b>	<b>\$ 11,484,456</b>	<b>\$ 6,210,879</b>	<b>\$ 3,834,586</b>	<b>\$ 1,066,360</b>	<b>\$ 737,453</b>	<b>\$ 6,632,985</b>	<b>\$ 40,980,450</b>
<b>LIABILITIES</b>								
Current liabilities:								
Accounts payable	\$ 155,114	\$ -	\$ 37,091	\$ 96,355	\$ 8,360	\$ 34,953	\$ 159,582	\$ 491,455
Accrued compensation	-	-	29,578	49,395	14,759	21,438	231,322	346,492
Other liabilities	9,205	-	-	-	-	117,400	-	126,605
Claims payable - current	2,247,408	-	1,319,416	-	-	-	-	3,566,824
Total current liabilities	2,411,727	-	1,386,085	145,750	23,119	173,791	390,904	4,531,376
Noncurrent liabilities:								
Claims payable	118,285	-	2,678,813	-	-	-	-	2,797,098
Total noncurrent liabilities	118,285	-	2,678,813	-	-	-	-	2,797,098
<b>Total liabilities</b>	<b>\$ 2,530,012</b>	<b>\$ -</b>	<b>\$ 4,064,898</b>	<b>\$ 145,750</b>	<b>\$ 23,119</b>	<b>\$ 173,791</b>	<b>\$ 390,904</b>	<b>\$ 7,328,474</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Unearned revenue - property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,575,701	\$ 1,575,701
<b>Total deferred inflows of resources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,575,701</b>	<b>\$ 1,575,701</b>

(CONTINUED)



WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF NET POSITION - ALL INTERNAL SERVICE FUNDS  
December 31, 2014

	Health and Dental Insurance Fund	Vehicle Replacement Fund	Risk Management/ Self-Insurance Fund	Central Fleet Maintenance Fund	Communications Fund	Collections Fund	End User Technology Fund	Total Internal Service Funds
<b>NET POSITION</b>								
Net investment in capital assets	\$ -	\$ 10,017,157	\$ 519	\$ 2,940,977	\$ 923,751	\$ 39,551	\$ 2,191,707	\$ 16,113,662
Restricted for deposit in WMMIC	-	-	2,459,264	-	-	-	-	2,459,264
Unrestricted (deficit)	8,483,719	1,467,299	(313,802)	747,859	119,490	524,111	2,474,673	13,503,349
<b>Total net position</b>	<b>\$ 8,483,719</b>	<b>\$ 11,484,456</b>	<b>\$ 2,145,981</b>	<b>\$ 3,688,836</b>	<b>\$ 1,043,241</b>	<b>\$ 563,662</b>	<b>\$ 4,666,380</b>	<b>\$ 32,076,275</b>

(CONCLUDED)

**WAUKESHA COUNTY, WISCONSIN**

COMBINING STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN NET POSITION - ALL INTERNAL SERVICE FUNDS  
For The Year Ended December 31, 2014

	Health and Dental Insurance Fund	Vehicle Replacement Fund	Risk Management/ Self-Insurance Fund	Central Fleet Maintenance Fund	Communications Fund	Collections Fund	End User Technology Fund	Total Internal Service Funds
<b>OPERATING REVENUES</b>								
Charges for services	\$ 3,364,377	\$ -	\$ -	\$ 98,216	\$ -	\$ 198,252	\$ 122,746	\$ 3,783,591
Interdepartmental revenues	16,638,445	2,414,376	1,940,610	3,830,968	752,610	510,753	5,642,809	31,730,571
Miscellaneous revenues	-	-	335,731	48,688	4,010	149,093	-	537,522
Recoveries	469,438	-	-	-	-	-	29,398	498,836
Other	-	-	-	-	-	-	-	-
<b>Total operating revenues</b>	<b>20,472,260</b>	<b>2,414,376</b>	<b>2,276,341</b>	<b>3,977,872</b>	<b>756,620</b>	<b>858,098</b>	<b>5,794,953</b>	<b>36,550,520</b>
<b>OPERATING EXPENSES</b>								
Salaries	-	-	253,651	736,950	155,040	366,502	3,112,411	4,624,554
Benefits	-	-	63,634	324,665	65,354	142,988	960,533	1,557,174
Insurance and claims expense	18,791,898	-	2,213,735	-	-	-	-	21,005,633
Operating	1,324,131	529	45,999	2,761,116	340,805	101,879	2,732,896	7,307,355
Interdepartmental	16,413	103,331	36,127	59,865	26,922	192,507	345,020	780,185
Depreciation	-	2,725,320	164	138,824	53,163	19,903	420,791	3,358,165
<b>Total operating expenses</b>	<b>20,132,442</b>	<b>2,829,180</b>	<b>2,613,310</b>	<b>4,021,420</b>	<b>641,284</b>	<b>823,779</b>	<b>7,571,651</b>	<b>38,633,066</b>
<b>Operating income (loss)</b>	<b>339,818</b>	<b>(414,804)</b>	<b>(336,969)</b>	<b>(43,548)</b>	<b>115,336</b>	<b>34,319</b>	<b>(1,776,698)</b>	<b>(2,082,546)</b>
<b>NON-OPERATING REVENUES</b>								
General property taxes	-	-	-	-	-	-	1,590,424	1,590,424
Investment earnings	3,841	10,061	248,024	-	-	-	-	261,926
Gain on disposal of capital assets	-	894,543	-	17,125	-	-	-	911,668
<b>Total non-operating revenues</b>	<b>3,841</b>	<b>904,604</b>	<b>248,024</b>	<b>17,125</b>	<b>-</b>	<b>-</b>	<b>1,590,424</b>	<b>2,764,018</b>
<b>Income (loss) before transfers</b>	<b>343,659</b>	<b>489,800</b>	<b>(88,945)</b>	<b>(26,423)</b>	<b>115,336</b>	<b>34,319</b>	<b>(186,274)</b>	<b>681,472</b>
Transfers in	-	-	179,885	-	972,369	-	680,500	1,832,754
Transfers out	(293,000)	-	-	-	(375,500)	(90,000)	(1,272,369)	(2,030,869)
<b>Change in net position</b>	<b>50,659</b>	<b>489,800</b>	<b>90,940</b>	<b>(26,423)</b>	<b>712,205</b>	<b>(55,681)</b>	<b>(778,143)</b>	<b>483,357</b>
Net position - January 1	8,433,060	10,994,656	2,055,041	3,715,259	331,036	619,343	5,444,523	31,592,918
<b>Net position - December 31</b>	<b>\$ 8,483,719</b>	<b>\$ 11,484,456</b>	<b>\$ 2,145,981</b>	<b>\$ 3,688,836</b>	<b>\$ 1,043,241</b>	<b>\$ 563,662</b>	<b>\$ 4,666,380</b>	<b>\$ 32,076,275</b>

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WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF CASH FLOWS - ALL INTERNAL SERVICE FUNDS  
For The Year Ended December 31, 2014

	Health and Dental Insurance Fund	Vehicle Replacement Fund	Risk Management/ Self-Insurance Fund	Central Fleet Maintenance Fund	Communications Fund	Collections Fund	End User Technology Fund	Total Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>								
Receipts from customers and users	\$ 3,591,090	\$ -	\$ 336,308	\$ 146,896	\$ -	\$ 347,783	\$ 122,551	\$ 4,544,628
Receipts from interfund services provided	16,638,445	2,414,376	1,979,934	3,825,728	757,039	510,753	5,672,207	31,798,482
Payments to suppliers	(20,363,747)	(529)	(2,386,407)	(2,907,991)	(396,437)	(120,124)	(2,719,573)	(28,894,808)
Payments to employees	-	-	(305,554)	(1,061,240)	(214,572)	(507,585)	(3,980,221)	(6,069,172)
Payments for interfund services used	(16,413)	(103,331)	(36,127)	(59,865)	(26,922)	(192,507)	(345,020)	(780,185)
<b>Total cash flows from operating activities</b>	<b>(150,625)</b>	<b>2,310,516</b>	<b>(411,846)</b>	<b>(56,472)</b>	<b>119,108</b>	<b>38,320</b>	<b>(1,250,056)</b>	<b>598,945</b>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>								
Transfers to other funds	(293,000)	-	-	-	(375,500)	(90,000)	(300,000)	(1,058,500)
Transfers from other funds	-	-	179,885	-	-	-	680,500	860,385
Receipts from general property taxes	-	-	-	-	-	-	1,590,424	1,590,424
<b>Total cash flows from non-capital financing activities</b>	<b>(293,000)</b>	<b>-</b>	<b>179,885</b>	<b>-</b>	<b>(375,500)</b>	<b>(90,000)</b>	<b>1,970,924</b>	<b>1,392,309</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>								
Acquisition of capital assets	-	(3,679,272)	-	(252,025)	-	-	(823,019)	(4,754,316)
Proceeds from sales of capital assets	-	905,684	-	17,125	-	-	-	922,809
<b>Total cash flows from capital and related financing activities</b>	<b>-</b>	<b>(2,773,588)</b>	<b>-</b>	<b>(234,900)</b>	<b>-</b>	<b>-</b>	<b>(823,019)</b>	<b>(3,831,507)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>								
Interest received	3,841	10,061	248,024	-	-	-	-	261,926
<b>Total cash flows from investing activities</b>	<b>3,841</b>	<b>10,061</b>	<b>248,024</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>261,926</b>
<b>Net change in cash and cash equivalents</b>	<b>(439,784)</b>	<b>(453,011)</b>	<b>16,063</b>	<b>(291,372)</b>	<b>(256,392)</b>	<b>(51,680)</b>	<b>(102,151)</b>	<b>(1,578,327)</b>
Cash and Cash Equivalents, Beginning of Year	11,209,643	1,920,310	3,291,977	688,606	391,461	708,567	2,783,571	20,994,135
<b>Cash and Cash Equivalents, End of Year</b>	<b>\$ 10,769,859</b>	<b>\$ 1,467,299</b>	<b>\$ 3,308,040</b>	<b>\$ 397,234</b>	<b>\$ 135,069</b>	<b>\$ 656,887</b>	<b>\$ 2,681,420</b>	<b>\$ 19,415,808</b>
<b>NON-CASH CAPITAL AND RELATED FINANCING ACTIVITIES</b>								
Transfer of capital assets	\$ -	\$ -	\$ -	\$ -	\$ 972,369	\$ -	\$ (972,369)	\$ -

(CONTINUED)

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF CASH FLOWS - ALL INTERNAL SERVICE FUNDS  
For The Year Ended December 31, 2014

	Health and Dental Insurance Fund	Vehicle Replacement Fund	Risk Management/ Self-Insurance Fund	Central Fleet Maintenance Fund	Communications Fund	Collections Fund	End User Technology Fund	Total Internal Service Funds
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES</b>								
Operating income (loss)	\$ 339,818	\$ (414,804)	\$ (336,969)	\$ (43,548)	\$ 115,336	\$ 34,319	\$ (1,776,698)	\$ (2,082,546)
Depreciation expense	-	2,725,320	164	138,824	53,163	19,903	420,791	3,358,165
(Increase) Decrease in accounts receivable	(163,583)	-	39,324	(5,240)	50	195	(195)	(129,449)
(Increase) Decrease in due from other governments	(79,142)	-	577	(8)	419	243	(5,485)	(83,396)
(Increase) Decrease in prepaid items	-	-	(226,080)	-	-	-	59,827	(166,253)
(Increase) Decrease in inventories	-	-	-	28,645	235	-	-	28,880
Increase (Decrease) in accounts payable	(345,239)	-	26,560	(175,520)	(55,917)	(27,314)	(41,019)	(618,449)
Increase (Decrease) in accrued compensation	-	-	11,731	375	5,822	1,905	92,723	112,556
Increase (Decrease) in other liabilities	9,205	-	-	-	-	9,069	-	18,274
Increase (Decrease) in claims payable	88,316	-	72,847	-	-	-	-	161,163
<b>Net cash flows from operating activities</b>	<b>\$ (150,625)</b>	<b>\$ 2,310,516</b>	<b>\$ (411,846)</b>	<b>\$ (56,472)</b>	<b>\$ 119,108</b>	<b>\$ 38,320</b>	<b>\$ (1,250,056)</b>	<b>\$ 598,945</b>
<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE COMBINING STATEMENT OF NET POSITION</b>								
Cash and investments - statement of net position	\$10,769,859	\$ 1,467,299	\$ 2,891,297	\$ 397,234	\$ 135,069	\$ 656,887	\$ 2,681,420	\$ 18,999,065
Restricted cash and investments - statement of net position	-	-	416,743	-	-	-	-	416,743
<b>Cash and cash equivalents - end of year</b>	<b>\$10,769,859</b>	<b>\$ 1,467,299</b>	<b>\$ 3,308,040</b>	<b>\$ 397,234</b>	<b>\$ 135,069</b>	<b>\$ 656,887</b>	<b>\$ 2,681,420</b>	<b>\$ 19,415,808</b>

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## FIDUCIARY FUNDS

### AGENCY FUNDS

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

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

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

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

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

**OTHER 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 ASSETS AND LIABILITIES - AGENCY FUNDS  
December 31, 2014

	Dog License Fund	Unclaimed Property Fund	Flexible Spending Account	Workforce Development Center Fund	District Attorney NSF Fund	Homemaker Fund
<b>ASSETS</b>						
Cash and investments	\$ 7,254	\$ 139,575	\$ 82,323	\$ 165,299	\$ 12,337	\$ 17,995
Accounts receivable	-	-	-	37,606	-	-
<b>Total assets</b>	<u>\$ 7,254</u>	<u>\$ 139,575</u>	<u>\$ 82,323</u>	<u>\$ 202,905</u>	<u>\$ 12,337</u>	<u>\$ 17,995</u>
<b>LIABILITIES</b>						
Accounts payable	\$ 2,521	\$ -	\$ -	\$ -	\$ -	\$ -
Other liabilities	-	139,575	82,323	202,905	12,337	17,995
Due to other governments	4,733	-	-	-	-	-
<b>Total liabilities</b>	<u>\$ 7,254</u>	<u>\$ 139,575</u>	<u>\$ 82,323</u>	<u>\$ 202,905</u>	<u>\$ 12,337</u>	<u>\$ 17,995</u>

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF ASSETS AND LIABILITIES - AGENCY FUNDS  
December 31, 2014

Representative Payee Fund	Sheriff Processing Fee	Deferred Compensation Administration	Main Jail Fund	Municipal Property Tax Collections	Clerk of Courts Fund	Total Agency Funds
\$ 403,487	\$ 206,873	\$ 196,672	\$ 92,370	\$ 33,895,159	\$ 3,041,239	\$ 38,260,583
-	-	-	-	-	-	37,606
<u>\$ 403,487</u>	<u>\$ 206,873</u>	<u>\$ 196,672</u>	<u>\$ 92,370</u>	<u>\$ 33,895,159</u>	<u>\$ 3,041,239</u>	<u>\$ 38,298,189</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,521
403,487	206,873	196,672	92,370	-	3,041,239	4,395,776
-	-	-	-	33,895,159	-	33,899,892
<u>\$ 403,487</u>	<u>\$ 206,873</u>	<u>\$ 196,672</u>	<u>\$ 92,370</u>	<u>\$ 33,895,159</u>	<u>\$ 3,041,239</u>	<u>\$ 38,298,189</u>

**WAUKESHA COUNTY, WISCONSIN**

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -  
 AGENCY FUNDS  
 For The Year Ended December 31, 2014

	<u>Balance January 1, 2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2014</u>
<b>DOG LICENSE FUND</b>				
Assets				
Cash and investments	\$ 33,176	\$ 26,432	\$ 52,354	\$ 7,254
<b>Total assets</b>	<b><u>\$ 33,176</u></b>	<b><u>\$ 26,432</u></b>	<b><u>\$ 52,354</u></b>	<b><u>\$ 7,254</u></b>
Liabilities				
Accounts payable	\$ -	\$ 54,875	\$ 52,354	\$ 2,521
Due to other governments	33,176	26,431	54,874	4,733
<b>Total liabilities</b>	<b><u>\$ 33,176</u></b>	<b><u>\$ 81,306</u></b>	<b><u>\$ 107,228</u></b>	<b><u>\$ 7,254</u></b>
<b>BURIAL FUND</b>				
Assets				
Cash and investments	\$ 3,569	\$ -	\$ 3,569	\$ -
<b>Total assets</b>	<b><u>\$ 3,569</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 3,569</u></b>	<b><u>\$ -</u></b>
Liabilities				
Other liabilities	\$ 3,569	\$ -	\$ 3,569	\$ -
<b>Total liabilities</b>	<b><u>\$ 3,569</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 3,569</u></b>	<b><u>\$ -</u></b>
<b>UNCLAIMED PROPERTY FUND</b>				
Assets				
Cash and investments	\$ 68,313	\$ 129,431	\$ 58,169	\$ 139,575
<b>Total assets</b>	<b><u>\$ 68,313</u></b>	<b><u>\$ 129,431</u></b>	<b><u>\$ 58,169</u></b>	<b><u>\$ 139,575</u></b>
Liabilities				
Other liabilities	\$ 68,313	\$ 132,822	\$ 61,560	\$ 139,575
<b>Total liabilities</b>	<b><u>\$ 68,313</u></b>	<b><u>\$ 132,822</u></b>	<b><u>\$ 61,560</u></b>	<b><u>\$ 139,575</u></b>
<b>FLEXIBLE SPENDING ACCOUNT FUND</b>				
Assets				
Cash and investments	\$ 74,291	\$ 476,652	\$ 468,620	\$ 82,323
<b>Total assets</b>	<b><u>\$ 74,291</u></b>	<b><u>\$ 476,652</u></b>	<b><u>\$ 468,620</u></b>	<b><u>\$ 82,323</u></b>
Liabilities				
Other liabilities	\$ 74,291	\$ 476,652	\$ 468,620	\$ 82,323
<b>Total liabilities</b>	<b><u>\$ 74,291</u></b>	<b><u>\$ 476,652</u></b>	<b><u>\$ 468,620</u></b>	<b><u>\$ 82,323</u></b>
<b>HUBER LAW FUND</b>				
Assets				
Cash and investments	\$ 165	\$ -	\$ 165	\$ -
<b>Total assets</b>	<b><u>\$ 165</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 165</u></b>	<b><u>\$ -</u></b>
Liabilities				
Other liabilities	\$ 165	\$ -	\$ 165	\$ -
<b>Total liabilities</b>	<b><u>\$ 165</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 165</u></b>	<b><u>\$ -</u></b>

(CONTINUED)

**WAUKESHA COUNTY, WISCONSIN**

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -  
AGENCY FUNDS

For The Year Ended December 31, 2014

	<u>Balance January 1, 2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2014</u>
<b>WORKFORCE DEVELOPMENT CENTER FUND</b>				
Assets				
Cash and investments	\$ 163,455	\$ 1,844	\$ -	\$ 165,299
Accounts receivable	-	37,606	-	37,606
<b>Total assets</b>	<b><u>\$ 163,455</u></b>	<b><u>\$ 39,450</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 202,905</u></b>
Liabilities				
Other liabilities	\$ 163,455	\$ 39,450	\$ -	\$ 202,905
<b>Total liabilities</b>	<b><u>\$ 163,455</u></b>	<b><u>\$ 39,450</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 202,905</u></b>
<b>DISTRICT ATTORNEY NSF FUND</b>				
Assets				
Cash and investments	\$ 26,501	\$ 450,351	\$ 464,515	\$ 12,337
<b>Total assets</b>	<b><u>\$ 26,501</u></b>	<b><u>\$ 450,351</u></b>	<b><u>\$ 464,515</u></b>	<b><u>\$ 12,337</u></b>
Liabilities				
Other liabilities	\$ 26,501	\$ 450,351	\$ 464,515	\$ 12,337
<b>Total liabilities</b>	<b><u>\$ 26,501</u></b>	<b><u>\$ 450,351</u></b>	<b><u>\$ 464,515</u></b>	<b><u>\$ 12,337</u></b>
<b>HOMEMAKER FUND</b>				
Assets				
Cash and investments	\$ 23,528	\$ 219,568	\$ 225,101	\$ 17,995
<b>Total assets</b>	<b><u>\$ 23,528</u></b>	<b><u>\$ 219,568</u></b>	<b><u>\$ 225,101</u></b>	<b><u>\$ 17,995</u></b>
Liabilities				
Other liabilities	\$ 23,528	\$ 219,568	\$ 225,101	\$ 17,995
<b>Total liabilities</b>	<b><u>\$ 23,528</u></b>	<b><u>\$ 219,568</u></b>	<b><u>\$ 225,101</u></b>	<b><u>\$ 17,995</u></b>
<b>REPRESENTATIVE PAYEE FUND</b>				
Assets				
Cash and investments	\$ 367,006	\$ 212,083	\$ 175,602	\$ 403,487
<b>Total assets</b>	<b><u>\$ 367,006</u></b>	<b><u>\$ 212,083</u></b>	<b><u>\$ 175,602</u></b>	<b><u>\$ 403,487</u></b>
Liabilities				
Other liabilities	\$ 367,006	\$ 212,083	\$ 175,602	\$ 403,487
<b>Total liabilities</b>	<b><u>\$ 367,006</u></b>	<b><u>\$ 212,083</u></b>	<b><u>\$ 175,602</u></b>	<b><u>\$ 403,487</u></b>
<b>SHERIFF PROCESSING FEE FUND</b>				
Assets				
Cash and investments	\$ 125,685	\$ 3,164,567	\$ 3,083,379	\$ 206,873
<b>Total assets</b>	<b><u>\$ 125,685</u></b>	<b><u>\$ 3,164,567</u></b>	<b><u>\$ 3,083,379</u></b>	<b><u>\$ 206,873</u></b>
Liabilities				
Other liabilities	\$ 125,685	\$ 3,164,567	\$ 3,083,379	\$ 206,873
<b>Total liabilities</b>	<b><u>\$ 125,685</u></b>	<b><u>\$ 3,164,567</u></b>	<b><u>\$ 3,083,379</u></b>	<b><u>\$ 206,873</u></b>

(CONTINUED)

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -  
AGENCY FUNDS  
For The Year Ended December 31, 2014

	Balance January 1, 2014	Additions	Deductions	Balance December 31, 2014
<b>DEFERRED COMPENSATION ADMINISTRATION FUND</b>				
Assets				
Cash and investments	\$ 140,154	\$ 56,518	\$ -	\$ 196,672
<b>Total assets</b>	<b>\$ 140,154</b>	<b>\$ 56,518</b>	<b>\$ -</b>	<b>\$ 196,672</b>
Liabilities				
Other liabilities	\$ 140,154	\$ 56,518	\$ -	\$ 196,672
<b>Total liabilities</b>	<b>\$ 140,154</b>	<b>\$ 56,518</b>	<b>\$ -</b>	<b>\$ 196,672</b>
<b>MAIN JAIL FUND</b>				
Assets				
Cash and investments	\$ 34,245	\$ 2,617,242	\$ 2,559,117	\$ 92,370
<b>Total assets</b>	<b>\$ 34,245</b>	<b>\$ 2,617,242</b>	<b>\$ 2,559,117</b>	<b>\$ 92,370</b>
Liabilities				
Other liabilities	\$ 34,245	\$ 2,617,242	\$ 2,559,117	\$ 92,370
<b>Total liabilities</b>	<b>\$ 34,245</b>	<b>\$ 2,617,242</b>	<b>\$ 2,559,117</b>	<b>\$ 92,370</b>
<b>MUNICIPAL PROPERTY TAX COLLECTION FUND</b>				
Assets				
Cash and investments	\$ 29,224,923	\$ 33,895,159	\$ 29,224,923	\$ 33,895,159
<b>Total assets</b>	<b>\$ 29,224,923</b>	<b>\$ 33,895,159</b>	<b>\$ 29,224,923</b>	<b>\$ 33,895,159</b>
Liabilities				
Due to other governments	\$ 29,224,923	\$ 33,895,159	\$ 29,224,923	\$ 33,895,159
<b>Total liabilities</b>	<b>\$ 29,224,923</b>	<b>\$ 33,895,159</b>	<b>\$ 29,224,923</b>	<b>\$ 33,895,159</b>
<b>CLERK OF COURTS FUND</b>				
Assets				
Cash and investments	\$ 2,674,638	\$ 19,494,665	\$ 19,128,064	\$ 3,041,239
<b>Total assets</b>	<b>\$ 2,674,638</b>	<b>\$ 19,494,665</b>	<b>\$ 19,128,064</b>	<b>\$ 3,041,239</b>
Liabilities				
Other liabilities	\$ 2,674,638	\$ 19,494,665	\$ 19,128,064	\$ 3,041,239
<b>Total liabilities</b>	<b>\$ 2,674,638</b>	<b>\$ 19,494,665</b>	<b>\$ 19,128,064</b>	<b>\$ 3,041,239</b>
<b>TOTAL AGENCY FUNDS</b>				
Assets				
Cash and investments	\$ 32,959,649	\$ 60,744,512	\$ 55,443,578	\$ 38,260,583
Accounts receivable	-	37,606	-	37,606
<b>Total assets</b>	<b>\$ 32,959,649</b>	<b>\$ 60,782,118</b>	<b>\$ 55,443,578</b>	<b>\$ 38,298,189</b>
Liabilities				
Accounts payable	\$ -	\$ 54,875	\$ 52,354	\$ 2,521
Other liabilities	3,701,550	26,863,918	26,169,692	4,395,776
Due to other governments	29,258,099	33,921,590	29,279,797	33,899,892
<b>Total liabilities</b>	<b>\$ 32,959,649</b>	<b>\$ 60,840,383</b>	<b>\$ 55,501,843</b>	<b>\$ 38,298,189</b>

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## **GENERAL LONG TERM DEBT**

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**WAUKESHA COUNTY, WISCONSIN**

**SCHEDULE OF LONG-TERM DEBT**  
December 31, 2014

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<u>General Obligation Promissory Notes</u>	<u>Issue Date</u>	<u>Interest Rate</u>
Series 2008	May 1, 2008	3.25 to 3.50
Series 2009	April 15, 2009	1.50 to 3.375
Series 2010	June 8, 2010	0.85 to 4.05
Series 2011	July 19, 2011	1.25 to 2.75
Series 2012	April 2, 2012	1.19
Series 2012	June 12, 2012	2.00 to 2.125
Series 2013	January 3, 2013	0.65
Series 2013	May 14, 2013	2.00 to 2.25
Series 2014	March 18, 2014	0.80
Series 2014	June 17, 2014	2.00 to 2.25

Total General Obligation Promissory Notes

**WAUKESHA COUNTY, WISCONSIN**

**SCHEDULE OF LONG-TERM DEBT**  
December 31, 2014

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<u>Maturity Date</u>	<u>Original Principal</u>	<u>Payments Through December 31, 2014</u>	<u>Balance Outstanding</u>
April 1, 2018	10,000,000	4,300,000	5,700,000
April 1, 2019	15,700,000	9,450,000	6,250,000
April 1, 2020	9,000,000	1,650,000	7,350,000
April 1, 2021	19,490,000	10,290,000	9,200,000
April 1, 2015	6,635,000	5,235,000	1,400,000
April 1, 2022	20,000,000	1,200,000	18,800,000
April 1, 2016	4,550,000	2,035,000	2,515,000
April 1, 2023	17,000,000	500,000	16,500,000
April 1, 2017	4,255,000	-	4,255,000
April 1, 2024	10,000,000	-	10,000,000
	<u>\$ 116,630,000</u>	<u>\$ 34,660,000</u>	<u>\$ 81,970,000</u>

**WAUKESHA COUNTY, WISCONSIN**

SCHEDULE OF DEBT SERVICE REQUIREMENTS  
December 31, 2014

Note Title	2015	2016	2017	2018
GENERAL OBLIGATION PROMISSORY NOTES OF 2008				
Principal	1,800,000	1,800,000	1,100,000	1,000,000
Interest	163,525	102,775	53,700	17,500
GENERAL OBLIGATION PROMISSORY NOTES OF 2009				
Principal	950,000	1,450,000	1,450,000	1,300,000
Interest	183,063	148,250	102,938	58,250
GENERAL OBLIGATION PROMISSORY NOTES OF 2010				
Principal	1,075,000	1,435,000	1,435,000	1,435,000
Interest	235,466	198,443	152,164	103,015
GENERAL OBLIGATION PROMISSORY NOTES OF 2011				
Principal	1,200,000	1,700,000	1,800,000	2,000,000
Interest	213,250	180,000	136,250	88,750
GENERAL OBLIGATION REFUNDING NOTES OF 2012				
Principal	1,400,000	-	-	-
Interest	8,330	-	-	-
GENERAL OBLIGATION PROMISSORY NOTES OF 2012				
Principal	2,200,000	2,300,000	2,600,000	2,700,000
Interest	355,625	310,625	261,625	208,625
GENERAL OBLIGATION REFUNDING NOTES OF 2013				
Principal	1,480,000	1,035,000	-	-
Interest	11,538	3,364	-	-
GENERAL OBLIGATION PROMISSORY NOTES OF 2013				
Principal	600,000	600,000	2,000,000	2,300,000
Interest	334,000	322,000	296,000	253,000
GENERAL OBLIGATION REFUNDING NOTES OF 2014				
Principal	1,630,000	1,585,000	1,040,000	-
Interest	27,520	14,660	4,160	-
GENERAL OBLIGATION PROMISSORY NOTES OF 2014				
Principal	300,000	500,000	500,000	800,000
Interest	202,000	194,000	184,000	171,000
Total Principal	12,635,000	12,405,000	11,925,000	11,535,000
Total Interest	1,734,317	1,474,117	1,190,837	900,140
Total Payments By Year	<u>\$ 14,369,317</u>	<u>\$ 13,879,117</u>	<u>\$ 13,115,837</u>	<u>\$ 12,435,140</u>

**WAUKESHA COUNTY, WISCONSIN**

**SCHEDULE OF DEBT SERVICE REQUIREMENTS**  
December 31, 2014

<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>Totals</b>
-	-	-	-	-	-	5,700,000
-	-	-	-	-	-	337,500
1,100,000	-	-	-	-	-	6,250,000
18,563	-	-	-	-	-	511,064
1,255,000	715,000	-	-	-	-	7,350,000
53,430	14,479	-	-	-	-	756,997
1,000,000	1,000,000	500,000	-	-	-	9,200,000
51,250	26,250	6,875	-	-	-	702,625
-	-	-	-	-	-	1,400,000
-	-	-	-	-	-	8,330
2,800,000	2,500,000	2,400,000	1,300,000	-	-	18,800,000
153,625	100,625	51,625	13,813	-	-	1,456,188
-	-	-	-	-	-	2,515,000
-	-	-	-	-	-	14,902
2,350,000	2,350,000	2,300,000	2,000,000	2,000,000	-	16,500,000
206,500	159,500	113,000	67,500	22,500	-	1,774,000
-	-	-	-	-	-	4,255,000
-	-	-	-	-	-	46,340
1,500,000	1,500,000	1,500,000	1,400,000	1,200,000	800,000	10,000,000
148,000	118,000	88,000	59,000	31,500	9,000	1,204,500
10,005,000	8,065,000	6,700,000	4,700,000	3,200,000	800,000	81,970,000
631,368	418,854	259,500	140,313	54,000	9,000	6,812,446
<u>\$ 10,636,368</u>	<u>\$ 8,483,854</u>	<u>\$ 6,959,500</u>	<u>\$ 4,840,313</u>	<u>\$ 3,254,000</u>	<u>\$ 809,000</u>	<u>\$ 88,782,446</u>

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

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**WAUKESHA COUNTY, WISCONSIN**

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

December 31, 2014

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**GENERAL CAPITAL ASSETS:**

Land	\$	60,073,249
Buildings		192,521,272
Improvements Other Than Buildings		20,682,770
Infrastructure		266,455,346
Machinery & Equipment		18,712,001
Software		8,025,673
Vehicles		1,176,546
Construction In Progress		11,230,135
<b>Total General Capital Assets</b>	<b>\$</b>	<b><u>578,876,992</u></b>

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

WAUKESHA COUNTY, WISCONSIN

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
 SCHEDULE BY FUNCTION AND ACTIVITY  
 For The Year Ended December 31, 2014

Function and Activity	General Capital Assets Dec 31, 2013	Additions	Deletions	General Capital Assets Dec 31, 2014
<b>JUSTICE AND PUBLIC SAFETY</b>				
District Attorney	\$ 5,551	\$ -	-	\$ 5,551
Emergency Preparedness	3,610,479	48,000	-	3,658,479
Clerk of Courts	9,258,355	-	-	9,258,355
Medical Examiner	1,049,660	-	-	1,049,660
Sheriff	63,208,242	529,278	35,489	63,702,031
<b>Total Justice &amp; Public Safety</b>	<b>77,132,287</b>	<b>577,278</b>	<b>35,489</b>	<b>77,674,076</b>
<b>HEALTH AND HUMAN SERVICES</b>	<b>43,419,144</b>	<b>1,122,225</b>	<b>2,453,418</b>	<b>42,087,951</b>
<b>ENVIRONMENT, PARKS AND EDUCATION</b>				
University of Wisconsin-Extension	15,827	-	-	15,827
Federated Library	404,666	19,473	-	424,139
Register of Deeds	4,206,195	-	-	4,206,195
Parks and Land Use	55,167,949	2,582,748	154,337	57,596,360
<b>Total Environment, Parks &amp; Education</b>	<b>59,794,637</b>	<b>2,602,221</b>	<b>154,337</b>	<b>62,242,521</b>
<b>PUBLIC WORKS</b>	<b>332,198,714</b>	<b>35,047,386</b>	<b>1,591,236</b>	<b>365,654,864</b>
<b>GENERAL GOVERNMENT</b>				
County Executive	34,640	-	-	34,640
County Board	10,476	-	-	10,476
County Clerk	5,500	-	-	5,500
County Treasurer	1,112,439	-	-	1,112,439
Department of Administration	18,294,167	364,799	-	18,658,966
Corporation Counsel	165,424	-	-	165,424
<b>Total General Administration</b>	<b>19,622,646</b>	<b>364,799</b>	<b>-</b>	<b>19,987,445</b>
<b>CONSTRUCTION IN PROGRESS</b>	<b>28,238,384</b>	<b>11,270,951</b>	<b>28,279,200</b>	<b>11,230,135</b>
<b>TOTAL GENERAL CAPITAL ASSETS</b>	<b>\$ 560,405,812</b>	<b>\$ 50,984,860</b>	<b>\$ 32,513,680</b>	<b>\$ 578,876,992</b>

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

**WAUKESHA COUNTY**  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**SCHEDULE OF GENERAL CAPITAL ASSETS BY FUNCTION AND ACTIVITY**  
 December 31, 2014

Function and Activity	Land	Building	Improvements Other Than Buildings		Infrastructure	Machinery and Equipment		Software	Vehicles	Construction In Progress	Totals
			Other Than Buildings	Buildings		Equipment	Buildings				
<b>JUSTICE AND PUBLIC SAFETY</b>											
District Attorney	\$ -	-	\$ -	-	\$ -	\$ 5,551	-	\$ -	-	\$ -	\$ 5,551
Emergency Preparedness	-	-	-	-	-	532,364	-	2,583,894	542,221	-	3,658,479
Clerk of Courts	-	8,208,817	-	-	-	1,049,538	-	-	-	-	9,258,355
Medical Examiner	-	1,043,531	-	-	-	6,129	-	-	-	-	1,049,660
Sheriff	-	59,562,376	6,595	-	-	3,522,009	-	-	611,051	-	63,702,031
<b>Total Justice &amp; Public Safety</b>	-	<b>68,814,724</b>	<b>6,595</b>	-	-	<b>5,115,591</b>	-	<b>2,583,894</b>	<b>1,153,272</b>	-	<b>77,674,076</b>
<b>HEALTH AND HUMAN SERVICES</b>											
	-	<b>40,424,103</b>	-	-	-	<b>354,362</b>	-	<b>1,309,486</b>	-	-	<b>42,087,951</b>
<b>ENVIRONMENT, PARKS AND EDUCATION</b>											
University of Wisconsin-Extension	-	-	-	-	-	15,827	-	-	-	-	15,827
Federated Library	-	-	-	-	-	10,003	-	414,136	-	-	424,139
Register of Deeds	-	59,275	-	-	-	3,880,274	-	266,646	-	-	4,206,195
Parks and Land Use	21,665,065	16,542,599	17,468,115	-	-	1,890,081	-	30,500	-	-	57,596,360
<b>Total Environment, Parks &amp; Education</b>	<b>21,665,065</b>	<b>16,601,874</b>	<b>17,468,115</b>	-	-	<b>5,796,185</b>	-	<b>711,282</b>	-	-	<b>62,242,521</b>
<b>PUBLIC WORKS</b>											
	<b>38,408,184</b>	<b>55,617,173</b>	<b>3,181,182</b>	-	<b>266,455,346</b>	<b>1,533,005</b>	-	<b>436,700</b>	<b>23,274</b>	-	<b>365,654,864</b>
<b>GENERAL ADMINISTRATION</b>											
County Executive	-	-	-	-	-	34,640	-	-	-	-	34,640
County Board	-	-	-	-	-	10,476	-	-	-	-	10,476
County Clerk	-	-	-	-	-	5,500	-	-	-	-	5,500
County Treasurer	-	-	-	-	-	294,644	-	817,795	-	-	1,112,439
Department of Administration	-	10,939,450	26,878	-	-	5,526,122	-	2,166,516	-	-	18,658,966
Corporation Counsel	-	123,948	-	-	-	41,476	-	-	-	-	165,424
<b>Total General Administration</b>	-	<b>11,063,398</b>	<b>26,878</b>	-	-	<b>5,912,858</b>	-	<b>2,984,311</b>	-	-	<b>19,987,445</b>
<b>CONSTRUCTION IN PROGRESS</b>											
	-	-	-	-	-	-	-	-	-	<b>11,230,135</b>	<b>11,230,135</b>
<b>Total General Capital Assets</b>	<b>\$ 60,073,249</b>	<b>\$ 192,521,272</b>	<b>\$ 20,682,770</b>	-	<b>\$ 266,455,346</b>	<b>\$ 18,712,001</b>	-	<b>\$ 8,025,673</b>	<b>\$ 1,176,546</b>	<b>\$ 11,230,135</b>	<b>\$ 578,876,992</b>

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

WAUKESHA COUNTY, WISCONSIN

ACCUMULATED DEPRECIATION OF CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
 SCHEDULE BY FUNCTION AND ACTIVITY  
 For The Year Ended December 31, 2014

Function and Activity	Accumulated Depreciation Dec. 31, 2013	Additions	Deletions	Accumulated Depreciation Dec. 31, 2014
<b>JUSTICE AND PUBLIC SAFETY</b>				
District Attorney	\$ 5,551	\$ -	\$ -	\$ 5,551
Emergency Preparedness	1,523,454	650,001	-	2,173,455
Clerk of Courts	3,550,155	397,526	-	3,947,681
Medical Examiner	97,438	26,088	-	123,526
Sheriff	22,682,374	1,651,241	35,490	24,298,125
<b>Total Justice &amp; Public Safety</b>	<b>27,858,972</b>	<b>2,724,856</b>	<b>35,490</b>	<b>30,548,338</b>
<b>HEALTH AND HUMAN SERVICES</b>	<b>6,584,257</b>	<b>1,305,706</b>	<b>1,217,881</b>	<b>6,672,082</b>
<b>ENVIRONMENT, PARKS AND EDUCATION</b>				
University of Wisconsin-Extension	12,930	527	-	13,457
Federated Library	27,365	40,538	-	67,903
Register of Deeds	3,976,927	60,178	-	4,037,105
Parks and Land Use	18,110,420	1,196,223	148,812	19,157,831
<b>Total Environment, Parks &amp; Education</b>	<b>22,127,641</b>	<b>1,297,466</b>	<b>148,812</b>	<b>23,276,296</b>
<b>PUBLIC WORKS</b>	<b>133,036,369</b>	<b>6,738,889</b>	<b>1,182,711</b>	<b>138,592,547</b>
<b>GENERAL GOVERNMENT</b>				
County Executive	34,640	-	-	34,640
County Board	10,476	-	-	10,476
County Clerk	5,500	-	-	5,500
County Treasurer	533,642	165,371	-	699,013
Department of Administration	10,519,753	611,656	-	11,131,409
Corporation Counsel	95,525	3,099	-	98,624
<b>Total General Administration</b>	<b>11,199,537</b>	<b>780,126</b>	<b>-</b>	<b>11,979,662</b>
<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>\$ 200,806,776</b>	<b>\$ 12,847,043</b>	<b>\$ 2,584,894</b>	<b>\$ 211,068,925</b>