

## **SUPPLEMENTARY INFORMATION**

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## NON-MAJOR SPECIAL REVENUE FUNDS

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

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

**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, 2015

|   | Aging and<br>Disability<br>Resource<br>Center<br>Contract Fund | Federated<br>Library<br>Fund | CAFE Shared<br>Automation<br>Fund | Walter<br>Tarmann<br>Fund | Land<br>Information<br>System<br>Fund | Transportation<br>Fund | Community<br>Development<br>Fund | Total<br>Non-Major<br>Special<br>Revenue<br>Funds |
|---|--|------------------------------|-----------------------------------|---------------------------|---------------------------------------|------------------------|----------------------------------|---|
| <b>ASSETS</b>   |  |                              |                                   |                           |                                       |                        |                                  |   |
| Cash and investments  | \$ 959,067   | \$ 1,570,930                 | \$ 506,922                        | \$ 6,049,208              | \$ 521,251                            | \$ -                   | \$ 976,356                       | \$ 10,583,734                                     |
| Receivables:  |  |                              |                                   |                           |                                       |                        |                                  |   |
| Property taxes levied for ensuing<br>year's budget                            | -  | 3,464,119                    | -                                 | -                         | -                                     | 2,900,070              | -                                | 6,364,189   |
| Accounts  | -  | 850                          | -                                 | 54,588                    | -                                     | 23,688                 | 42,007                           | 121,133   |
| Total Receivables - Net   | -  | 3,464,969                    | -                                 | 54,588                    | -                                     | 2,923,758              | 42,007                           | 6,485,322   |
| Due from other governments  | 517,721  | 25                           | 12,820                            | 300,465                   | -                                     | 1,362,170              | 348,269                          | 2,541,470   |
| Prepaid items   | 9  | -                            | -                                 | -                         | -                                     | -                      | -                                | 9   |
| Inventories   | -  | -                            | -                                 | -                         | -                                     | 661,997                | -                                | 661,997   |
| Long term receivable  | -  | -                            | -                                 | -                         | -                                     | -                      | 6,124,767                        | 6,124,767   |
| <b>Total assets</b>   | <b>\$ 1,476,797</b>  | <b>\$ 5,035,924</b>          | <b>\$ 519,742</b>                 | <b>\$ 6,404,261</b>       | <b>\$ 521,251</b>                     | <b>\$ 4,947,925</b>    | <b>\$ 7,491,399</b>              | <b>\$ 26,397,299</b>                              |
| <b>LIABILITIES</b>  |  |                              |                                   |                           |                                       |                        |                                  |   |
| Accounts payable  | \$ 156,981   | \$ 47,997                    | \$ 128,232                        | \$ -                      | \$ 24,533                             | \$ 534,132             | \$ 186,197                       | \$ 1,078,072                                      |
| Accrued compensation  | -  | -                            | -                                 | -                         | -                                     | 5,742                  | -                                | 5,742   |
| Due to other governments  | -  | -                            | -                                 | -                         | -                                     | 66,010                 | -                                | 66,010  |
| Due to other funds  | -  | -                            | -                                 | -                         | -                                     | 735,223                | -                                | 735,223   |
| Other unearned revenue  | -  | -                            | -                                 | -                         | -                                     | 22,751                 | -                                | 22,751  |
| <b>Total liabilities</b>  | <b>\$ 156,981</b>  | <b>\$ 47,997</b>             | <b>\$ 128,232</b>                 | <b>\$ -</b>               | <b>\$ 24,533</b>                      | <b>\$ 1,363,858</b>    | <b>\$ 186,197</b>                | <b>\$ 1,907,798</b>                               |
| <b>DEFERRED INFLOWS OF RESOURCES</b>  |  |                              |                                   |                           |                                       |                        |                                  |   |
| Unavailable revenue - revolving loans   | -  | -                            | -                                 | -                         | -                                     | -                      | 6,124,767                        | 6,124,767   |
| Unearned revenue - library grant  | -  | 912,558                      | -                                 | -                         | -                                     | -                      | -                                | 912,558   |
| Unearned revenue - property tax   | -  | 3,464,119                    | -                                 | -                         | -                                     | 2,900,070              | -                                | 6,364,189   |
| <b>Total deferred inflows of resources</b>                                    | <b>-</b>   | <b>\$ 4,376,677</b>          | <b>-</b>                          | <b>-</b>                  | <b>-</b>                              | <b>\$ 2,900,070</b>    | <b>\$ 6,124,767</b>              | <b>\$ 13,401,514</b>                              |
| <b>FUND BALANCES</b>  |  |                              |                                   |                           |                                       |                        |                                  |   |
| Non-spendable:  |  |                              |                                   |                           |                                       |                        |                                  |   |
| Inventories   | -  | -                            | -                                 | -                         | -                                     | 661,997                | -                                | 661,997   |
| Prepaid items   | 9  | -                            | -                                 | -                         | -                                     | -                      | -                                | 9   |
| Restricted:   |  |                              |                                   |                           |                                       |                        |                                  |   |
| Park purposes   | -  | -                            | -                                 | 6,404,261                 | 496,718                               | -                      | -                                | 6,900,979   |
| Community development   | -  | -                            | -                                 | -                         | -                                     | -                      | 1,180,435                        | 1,180,435   |
| Library purposes  | -  | 611,250                      | 391,510                           | -                         | -                                     | -                      | -                                | 1,002,760   |
| Human services  | 1,319,807  | -                            | -                                 | -                         | -                                     | -                      | -                                | 1,319,807   |
| Assigned:   |  |                              |                                   |                           |                                       |                        |                                  |   |
| Subsequent year's budget  | -  | -                            | -                                 | -                         | -                                     | 22,000                 | -                                | 22,000  |
| <b>Total Fund Balances</b>  | <b>\$ 1,319,816</b>  | <b>\$ 611,250</b>            | <b>\$ 391,510</b>                 | <b>\$ 6,404,261</b>       | <b>\$ 496,718</b>                     | <b>\$ 683,997</b>      | <b>\$ 1,180,435</b>              | <b>\$ 11,087,987</b>                              |
| <b>Total Liabilities, Deferred Inflows of<br/>Resources and Fund Balances</b> | <b>\$ 1,476,797</b>  | <b>\$ 5,035,924</b>          | <b>\$ 519,742</b>                 | <b>\$ 6,404,261</b>       | <b>\$ 521,251</b>                     | <b>\$ 4,947,925</b>    | <b>\$ 7,491,399</b>              | <b>\$ 26,397,299</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, 2015

|   | Aging and<br>Disability<br>Resource<br>Center<br>Contract Fund | Federated<br>Library<br>Fund | CAFÉ Shared<br>Automation<br>Fund | Walter<br>Tarmann<br>Fund | Land<br>Information<br>System<br>Fund | Transportation<br>Fund | Community<br>Development<br>Fund | Total<br>Non-Major<br>Special<br>Revenue<br>Funds |
|---|--|------------------------------|-----------------------------------|---------------------------|---------------------------------------|------------------------|----------------------------------|---|
| <b>REVENUES</b>   |  |                              |                                   |                           |                                       |                        |                                  |   |
| Intergovernmental contracts/grants                      | \$ 2,816,180   | \$ 998,980                   | \$ -                              | \$ 300,465                | \$ 1,000                              | \$ 10,775,259          | \$ 2,981,636                     | \$ 17,873,520                                     |
| Taxes   | -  | 3,424,360                    | -                                 | -                         | -                                     | 3,025,428              | -                                | 6,449,788   |
| Fines and licenses                                      | -  | -                            | -                                 | -                         | -                                     | 139,830                | -                                | 139,830   |
| Charges for services                                    | -  | 284,282                      | 420,492                           | -                         | 535,144                               | 372,546                | -                                | 1,612,464   |
| Interdepartmental revenues                              | -  | 6,500                        | -                                 | -                         | 15,500                                | 565,810                | -                                | 587,810   |
| Investment earnings                                     | -  | 8,978                        | 2,387                             | 63,768                    | -                                     | -                      | -                                | 75,133  |
| Miscellaneous revenues                                  | -  | 4,345                        | -                                 | 122,916                   | 200,122                               | 342,365                | 777,915                          | 1,447,663   |
| <b>Total revenues</b>                                   | <b>2,816,180</b>   | <b>4,727,445</b>             | <b>422,879</b>                    | <b>487,149</b>            | <b>751,766</b>                        | <b>15,221,238</b>      | <b>3,759,551</b>                 | <b>28,186,208</b>                                 |
| <b>EXPENDITURES</b>                                     |  |                              |                                   |                           |                                       |                        |                                  |   |
| Current:  |  |                              |                                   |                           |                                       |                        |                                  |   |
| Health and human services                               | 2,816,180  | -                            | -                                 | -                         | -                                     | -                      | -                                | 2,816,180   |
| Environment, parks and education                        | -  | 4,652,801                    | 436,525                           | 3,500                     | 751,766                               | -                      | 3,340,478                        | 9,185,070   |
| Public works  | -  | -                            | -                                 | -                         | -                                     | 13,948,120             | -                                | 13,948,120  |
| Capital outlay:   |  |                              |                                   |                           |                                       |                        |                                  |   |
| Environment, parks and education                        | -  | -                            | 7,743                             | 206,333                   | 87,427                                | -                      | -                                | 301,503   |
| Public works  | -  | -                            | -                                 | -                         | -                                     | 67,979                 | -                                | 67,979  |
| <b>Total expenditures</b>                               | <b>2,816,180</b>   | <b>4,652,801</b>             | <b>444,268</b>                    | <b>209,833</b>            | <b>839,193</b>                        | <b>14,016,099</b>      | <b>3,340,478</b>                 | <b>26,318,852</b>                                 |
| <b>Excess of Revenues Over (Under)<br/>Expenditures</b> | <b>-</b>   | <b>74,644</b>                | <b>(21,389)</b>                   | <b>277,316</b>            | <b>(87,427)</b>                       | <b>1,205,139</b>       | <b>419,073</b>                   | <b>1,867,356</b>                                  |
| <b>OTHER FINANCING SOURCES (USES)</b>                   |  |                              |                                   |                           |                                       |                        |                                  |   |
| Transfers in  | -  | -                            | -                                 | -                         | -                                     | 225,000                | -                                | 225,000   |
| Transfers out   | -  | -                            | -                                 | -                         | -                                     | (1,049,360)            | -                                | (1,049,360)                                       |
| <b>Total other financing sources (uses)</b>             | <b>-</b>   | <b>-</b>                     | <b>-</b>                          | <b>-</b>                  | <b>-</b>                              | <b>(824,360)</b>       | <b>-</b>                         | <b>(824,360)</b>                                  |
| <b>Net change in fund balances</b>                      | <b>-</b>   | <b>74,644</b>                | <b>(21,389)</b>                   | <b>277,316</b>            | <b>(87,427)</b>                       | <b>380,779</b>         | <b>419,073</b>                   | <b>1,042,996</b>                                  |
| Fund Balances - January 1                               | 1,319,816  | 536,606                      | 412,899                           | 6,126,945                 | 584,145                               | 303,218                | 761,362                          | 10,044,991  |
| <b>Fund Balances - December 31</b>                      | <b>\$ 1,319,816</b>  | <b>\$ 611,250</b>            | <b>\$ 391,510</b>                 | <b>\$ 6,404,261</b>       | <b>\$ 496,718</b>                     | <b>\$ 683,997</b>      | <b>\$ 1,180,435</b>              | <b>\$ 11,087,987</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, 2015

|   | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u>    | <u>Actual<br/>Amount</u>   | <u>Variance from<br/>Final Budget</u> |
|---|----------------------------|----------------------------|----------------------------|---------------------------------------|
| <b>REVENUES</b>                             |                            |                            |                            |                                       |
| Intergovernmental contracts/grants          | \$ 3,485,185               | \$ 3,485,185               | \$ 2,816,180               | \$ (669,005)                          |
| <b>Total revenues</b>                       | <u>3,485,185</u>           | <u>3,485,185</u>           | <u>2,816,180</u>           | <u>(669,005)</u>                      |
| <b>EXPENDITURES</b>                         |                            |                            |                            |                                       |
| Health and human services:                  |                            |                            |                            |                                       |
| Personnel                                   | 2,160,127                  | 2,160,127                  | 1,703,348                  | 456,779                               |
| Operating                                   | 936,870                    | 936,870                    | 724,840                    | 212,030                               |
| Interdepartmental charges                   | 388,188                    | 388,188                    | 387,992                    | 196                                   |
| <b>Total expenditures</b>                   | <u>3,485,185</u>           | <u>3,485,185</u>           | <u>2,816,180</u>           | <u>669,005</u>                        |
| <b>Excess of Revenues Over Expenditures</b> | -                          | -                          | -                          | -                                     |
| Fund Balance - January 1                    | <u>1,319,816</u>           | <u>1,319,816</u>           | <u>1,319,816</u>           | -                                     |
| <b>Fund Balance - December 31</b>           | <u><u>\$ 1,319,816</u></u> | <u><u>\$ 1,319,816</u></u> | <u><u>\$ 1,319,816</u></u> | <u><u>\$ -</u></u>                    |

**WAUKESHA COUNTY, WISCONSIN**

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - FEDERATED LIBRARY FUND  
For The Year Ended December 31, 2015

|   | <u>Original<br/>Budget</u>      | <u>Final<br/>Budget</u>         | <u>Actual<br/>Amounts</u>       | <u>Variance from<br/>Final Budget</u> |
|---|---------------------------------|---------------------------------|---------------------------------|---------------------------------------|
| <b>REVENUES</b>                                     |                                 |                                 |                                 |                                       |
| Intergovernmental contracts/grants                  | \$ 976,736                      | \$ 996,704                      | \$ 998,980                      | \$ 2,276                              |
| Taxes   | 3,424,360                       | 3,424,360                       | 3,424,360                       | -                                     |
| Charges for services                                | 281,989                         | 292,873                         | 284,282                         | (8,591)                               |
| Interdepartmental revenues                          | 6,500                           | 6,500                           | 6,500                           | -                                     |
| Investment earnings                                 | 15,000                          | 15,000                          | 8,978                           | (6,022)                               |
| Miscellaneous revenues                              | 2,000                           | 2,000                           | 4,345                           | 2,345                                 |
| <b>Total revenues</b>                               | <b><u>4,706,585</u></b>         | <b><u>4,737,437</u></b>         | <b><u>4,727,445</u></b>         | <b><u>(9,992)</u></b>                 |
| <b>EXPENDITURES</b>                                 |                                 |                                 |                                 |                                       |
| Environment, parks and education:                   |                                 |                                 |                                 |                                       |
| Personnel   | 458,570                         | 458,570                         | 377,370                         | 81,200                                |
| Operating   | 4,190,608                       | 4,221,460                       | 4,169,441                       | 52,019                                |
| Interdepartmental charges                           | 107,457                         | 107,457                         | 105,990                         | 1,467                                 |
| <b>Total expenditures</b>                           | <b><u>4,756,635</u></b>         | <b><u>4,787,487</u></b>         | <b><u>4,652,801</u></b>         | <b><u>134,686</u></b>                 |
| <b>Excess of Revenues Over (Under) Expenditures</b> | <b>(50,050)</b>                 | <b>(50,050)</b>                 | <b>74,644</b>                   | <b>124,694</b>                        |
| Fund Balance - January 1                            | <u>536,606</u>                  | <u>536,606</u>                  | <u>536,606</u>                  | <u>-</u>                              |
| <b>Fund Balance - December 31</b>                   | <b><u><u>\$ 486,556</u></u></b> | <b><u><u>\$ 486,556</u></u></b> | <b><u><u>\$ 611,250</u></u></b> | <b><u><u>\$ 124,694</u></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, 2015

|   | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u>  | <u>Actual<br/>Amounts</u> | <u>Variance from<br/>Final Budget</u> |
|---|----------------------------|--------------------------|---------------------------|---------------------------------------|
| <b>REVENUES</b>                                     |                            |                          |                           |                                       |
| Charges for services                                | \$ 375,989                 | \$ 375,989               | \$ 420,492                | \$ 44,503                             |
| Investment earnings                                 | 5,000                      | 5,000                    | 2,387                     | (2,613)                               |
| <b>Total revenues</b>                               | <b><u>380,989</u></b>      | <b><u>380,989</u></b>    | <b><u>422,879</u></b>     | <b><u>41,890</u></b>                  |
| <b>EXPENDITURES</b>                                 |                            |                          |                           |                                       |
| Environment, parks and education:                   |                            |                          |                           |                                       |
| Personnel   | 80,873                     | 80,873                   | 80,772                    | 101                                   |
| Operating   | 253,616                    | 359,116                  | 349,253                   | 9,863                                 |
| Interdepartmental charges                           | 6,500                      | 6,500                    | 6,500                     | -                                     |
| Capital outlay                                      | -                          | 7,800                    | 7,743                     | 57                                    |
| <b>Total expenditures</b>                           | <b><u>340,989</u></b>      | <b><u>454,289</u></b>    | <b><u>444,268</u></b>     | <b><u>10,021</u></b>                  |
| <b>Excess of Revenues Over (Under) Expenditures</b> | <b>40,000</b>              | <b>(73,300)</b>          | <b>(21,389)</b>           | <b>51,911</b>                         |
| Fund Balance - January 1                            | <u>412,899</u>             | <u>412,899</u>           | <u>412,899</u>            | <u>-</u>                              |
| <b>Fund Balance - December 31</b>                   | <b><u>\$ 452,899</u></b>   | <b><u>\$ 339,599</u></b> | <b><u>\$ 391,510</u></b>  | <b><u>\$ 51,911</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, 2015

|   | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u>    | <u>Actual<br/>Amount</u>   | <u>Variance from<br/>Final Budget</u> |
|---|----------------------------|----------------------------|----------------------------|---------------------------------------|
| <b>REVENUES</b>                                     |                            |                            |                            |                                       |
| Intergovernmental contracts/grants                  | \$ -                       | \$ -                       | \$ 300,465                 | \$ 300,465                            |
| Investment earnings                                 | 100,000                    | 100,000                    | 63,768                     | (36,232)                              |
| Miscellaneous revenues                              | 100,000                    | 100,000                    | 122,916                    | 22,916                                |
| <b>Total revenues</b>                               | <b><u>200,000</u></b>      | <b><u>200,000</u></b>      | <b><u>487,149</u></b>      | <b><u>287,149</u></b>                 |
| <b>EXPENDITURES</b>                                 |                            |                            |                            |                                       |
| Environment, parks and education:                   |                            |                            |                            |                                       |
| Operating   | 125,000                    | 125,000                    | 3,500                      | 121,500                               |
| Capital outlay                                      | 875,000                    | 875,000                    | 206,333                    | 668,667                               |
| <b>Total expenditures</b>                           | <b><u>1,000,000</u></b>    | <b><u>1,000,000</u></b>    | <b><u>209,833</u></b>      | <b><u>790,167</u></b>                 |
| <b>Excess of Revenues Over (Under) Expenditures</b> | <b><u>(800,000)</u></b>    | <b><u>(800,000)</u></b>    | <b><u>277,316</u></b>      | <b><u>1,077,316</u></b>               |
| Fund Balance - January 1                            | 6,126,945                  | 6,126,945                  | 6,126,945                  | -                                     |
| <b>Fund Balance - December 31</b>                   | <b><u>\$ 5,326,945</u></b> | <b><u>\$ 5,326,945</u></b> | <b><u>\$ 6,404,261</u></b> | <b><u>\$ 1,077,316</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, 2015

|   | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual<br/>Amount</u> | <u>Variance from<br/>Final Budget</u> |
|---|----------------------------|-------------------------|--------------------------|---------------------------------------|
| <b>REVENUES</b>                                     |                            |                         |                          |                                       |
| Intergovernmental contracts/grants                  | \$ 1,000                   | \$ 1,000                | \$ 1,000                 | \$ -                                  |
| Charges for services                                | 720,000                    | 720,000                 | 535,144                  | (184,856)                             |
| Interdepartmental revenues                          | 15,500                     | 15,500                  | 15,500                   | -                                     |
| Miscellaneous revenues                              | 47,233                     | 47,233                  | 200,122                  | 152,889                               |
| <b>Total revenues</b>                               | <b>783,733</b>             | <b>783,733</b>          | <b>751,766</b>           | <b>(31,967)</b>                       |
| <b>EXPENDITURES</b>                                 |                            |                         |                          |                                       |
| Environment, parks and education:                   |                            |                         |                          |                                       |
| Personnel   | 437,219                    | 437,219                 | 418,203                  | 19,016                                |
| Operating   | 212,774                    | 212,774                 | 201,992                  | 10,782                                |
| Interdepartmental charges                           | 133,740                    | 133,740                 | 131,571                  | 2,169                                 |
| Capital outlay                                      | 195,500                    | 195,500                 | 87,427                   | 108,073                               |
| <b>Total expenditures</b>                           | <b>979,233</b>             | <b>979,233</b>          | <b>839,193</b>           | <b>140,040</b>                        |
| <b>Excess of Revenues Over (Under) Expenditures</b> | <b>(195,500)</b>           | <b>(195,500)</b>        | <b>(87,427)</b>          | <b>108,073</b>                        |
| Fund Balance - January 1                            | 584,145                    | 584,145                 | 584,145                  | -                                     |
| <b>Fund Balance - December 31</b>                   | <b>\$ 388,645</b>          | <b>\$ 388,645</b>       | <b>\$ 496,718</b>        | <b>\$ 108,073</b>                     |

**WAUKESHA COUNTY, WISCONSIN**

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - TRANSPORTATION FUND  
For The Year Ended December 31, 2015

|   | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u>  | <u>Actual<br/>Amount</u> | <u>Variance from<br/>Final Budget</u> |
|---|----------------------------|--------------------------|--------------------------|---------------------------------------|
| <b>REVENUES</b>                                     |                            |                          |                          |                                       |
| Intergovernmental contracts/grants                  | \$ 10,108,001              | \$ 10,183,001            | \$ 10,775,259            | \$ 592,258                            |
| Taxes   | 3,025,428                  | 3,025,428                | 3,025,428                | -                                     |
| Fines and licenses                                  | 72,000                     | 72,000                   | 139,830                  | 67,830                                |
| Charges for services                                | 615,870                    | 615,870                  | 372,546                  | (243,324)                             |
| Interdepartmental revenues                          | 593,402                    | 593,402                  | 565,810                  | (27,592)                              |
| Miscellaneous revenues                              | 305,859                    | 305,859                  | 342,365                  | 36,506                                |
| <b>Total revenues</b>                               | <b><u>14,720,560</u></b>   | <b><u>14,795,560</u></b> | <b><u>15,221,238</u></b> | <b><u>425,678</u></b>                 |
| <b>EXPENDITURES</b>                                 |                            |                          |                          |                                       |
| Public works:                                       |                            |                          |                          |                                       |
| Personnel   | 6,452,476                  | 6,452,476                | 6,240,731                | 211,745                               |
| Operating   | 4,143,971                  | 4,167,652                | 3,627,688                | 539,964                               |
| Interdepartmental charges                           | 4,349,113                  | 4,349,113                | 4,079,701                | 269,412                               |
| Capital outlay                                      | -                          | 75,000                   | 67,979                   | 7,021                                 |
| <b>Total expenditures</b>                           | <b><u>14,945,560</u></b>   | <b><u>15,044,241</u></b> | <b><u>14,016,099</u></b> | <b><u>1,028,142</u></b>               |
| <b>Excess of Revenues Over (Under) Expenditures</b> | <b><u>(225,000)</u></b>    | <b><u>(248,681)</u></b>  | <b><u>1,205,139</u></b>  | <b><u>1,453,820</u></b>               |
| <b>OTHER FINANCING SOURCES (USES)</b>               |                            |                          |                          |                                       |
| Transfers in  | -                          | -                        | 225,000                  | 225,000                               |
| Transfers out                                       | -                          | -                        | (1,049,360)              | (1,049,360)                           |
| <b>Total other financing sources (uses)</b>         | <b><u>-</u></b>            | <b><u>-</u></b>          | <b><u>(824,360)</u></b>  | <b><u>(824,360)</u></b>               |
| <b>Net change in fund balances</b>                  | <b><u>(225,000)</u></b>    | <b><u>(248,681)</u></b>  | <b><u>380,779</u></b>    | <b><u>629,460</u></b>                 |
| Fund Balance - January 1                            | <u>303,218</u>             | <u>303,218</u>           | <u>303,218</u>           | <u>-</u>                              |
| <b>Fund Balance - December 31</b>                   | <b><u>\$ 78,218</u></b>    | <b><u>\$ 54,537</u></b>  | <b><u>\$ 683,997</u></b> | <b><u>\$ 629,460</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, 2015

|   | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u>  | <u>Actual<br/>Amount</u>   | <u>Variance from<br/>Final Budget</u> |
|---|----------------------------|--------------------------|----------------------------|---------------------------------------|
| <b>REVENUES</b>                             |                            |                          |                            |                                       |
| Intergovernmental contracts/grants          | \$ 2,438,785               | \$ 5,190,635             | \$ 2,981,636               | \$ (2,208,999)                        |
| Miscellaneous revenues                      | 628,159                    | 1,361,932                | 777,915                    | (584,017)                             |
| <b>Total revenues</b>                       | <b><u>3,066,944</u></b>    | <b><u>6,552,567</u></b>  | <b><u>3,759,551</u></b>    | <b><u>(2,793,016)</u></b>             |
| <b>EXPENDITURES</b>                         |                            |                          |                            |                                       |
| Environment, parks and education            |                            |                          |                            |                                       |
| Personnel                                   | 229,395                    | 229,395                  | 212,395                    | 17,000                                |
| Operating                                   | 2,740,283                  | 6,220,701                | 3,033,804                  | 3,186,897                             |
| Interdepartmental charges                   | 97,266                     | 97,266                   | 94,279                     | 2,987                                 |
| <b>Total expenditures</b>                   | <b><u>3,066,944</u></b>    | <b><u>6,547,362</u></b>  | <b><u>3,340,478</u></b>    | <b><u>3,206,884</u></b>               |
| <b>Excess of Revenues Over Expenditures</b> | <b>-</b>                   | <b>5,205</b>             | <b>419,073</b>             | <b>413,868</b>                        |
| Fund Balance - January 1                    | 761,362                    | 761,362                  | 761,362                    | -                                     |
| <b>Fund Balance - December 31</b>           | <b><u>\$ 761,362</u></b>   | <b><u>\$ 766,567</u></b> | <b><u>\$ 1,180,435</u></b> | <b><u>\$ 413,868</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, 2015

|   | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual<br/>Amount</u> | <u>Variance from<br/>Final Budget</u> |
|---|----------------------------|-------------------------|--------------------------|---------------------------------------|
| <b>REVENUES</b>                                     |                            |                         |                          |                                       |
| Taxes   | \$ 12,950,000              | \$ 12,950,000           | \$ 12,950,000            | \$ -                                  |
| Investment earnings                                 | -                          | -                       | 66,175                   | 66,175                                |
| Miscellaneous revenues                              | -                          | -                       | 95,944                   | 95,944                                |
| <b>Total revenues</b>                               | <u>12,950,000</u>          | <u>12,950,000</u>       | <u>13,112,119</u>        | <u>162,119</u>                        |
| <b>EXPENDITURES</b>                                 |                            |                         |                          |                                       |
| Debt service:                                       |                            |                         |                          |                                       |
| Principal retirement                                | 12,635,000                 | 12,635,000              | 12,635,000               | -                                     |
| Interest and fiscal charges                         | 1,984,317                  | 1,984,317               | 1,800,805                | 183,512                               |
| <b>Total expenditures</b>                           | <u>14,619,317</u>          | <u>14,619,317</u>       | <u>14,435,805</u>        | <u>183,512</u>                        |
| <b>Excess of Revenues Over (Under) Expenditures</b> | <u>(1,669,317)</u>         | <u>(1,669,317)</u>      | <u>(1,323,686)</u>       | <u>345,631</u>                        |
| <b>OTHER FINANCING SOURCES</b>                      |                            |                         |                          |                                       |
| Transfers in  | -                          | -                       | 280,000                  | 280,000                               |
| <b>Total other financing sources</b>                | <u>-</u>                   | <u>-</u>                | <u>280,000</u>           | <u>280,000</u>                        |
| <b>Net change in fund balances</b>                  | <u>(1,669,317)</u>         | <u>(1,669,317)</u>      | <u>(1,043,686)</u>       | <u>625,631</u>                        |
| Fund Balance - January 1                            | 3,231,387                  | 3,231,387               | 3,231,387                | -                                     |
| <b>Fund Balance - December 31</b>                   | <u>\$ 1,562,070</u>        | <u>\$ 1,562,070</u>     | <u>\$ 2,187,701</u>      | <u>\$ 625,631</u>                     |

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## **CAPITAL PROJECTS FUND**

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

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**WAUKESHA COUNTY, WISCONSIN**

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - CAPITAL PROJECTS FUND  
For The Year Ended December 31, 2015

|   | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual<br/>Amount</b> | <b>Variance from<br/>Final Budget</b> |
|---|----------------------------|-------------------------|--------------------------|---------------------------------------|
| <b>REVENUES</b>                                     |                            |                         |                          |                                       |
| General intergovernmental assistance                | \$ 700,000                 | \$ 700,000              | \$ 1,002,186             | \$ 302,186                            |
| Intergovernmental contracts/grants                  | 757,500                    | 757,500                 | 1,222,500                | 465,000                               |
| Taxes   | 1,850,000                  | 1,850,000               | 1,850,000                | -                                     |
| Investment earnings                                 | 300,000                    | 300,000                 | 103,801                  | (196,199)                             |
| Miscellaneous revenues                              | -                          | -                       | 145,343                  | 145,343                               |
| <b>Total revenues</b>                               | <b>3,607,500</b>           | <b>3,607,500</b>        | <b>4,323,830</b>         | <b>716,330</b>                        |
| <b>EXPENDITURES</b>                                 |                            |                         |                          |                                       |
| Capital outlay:                                     |                            |                         |                          |                                       |
| Justice and public safety                           | 265,000                    | 2,163,803               | 323,383                  | 1,840,420                             |
| Health and human services                           | 2,209,000                  | 3,512,189               | 1,059,263                | 2,452,926                             |
| Environment, parks and education                    | 1,394,400                  | 4,199,934               | 1,849,915                | 2,350,019                             |
| Public works  | 9,711,500                  | 22,054,245              | 11,050,525               | 11,003,720                            |
| General government                                  | 1,426,000                  | 3,836,067               | 1,434,461                | 2,401,606                             |
| <b>Total expenditures</b>                           | <b>15,005,900</b>          | <b>35,766,238</b>       | <b>15,717,547</b>        | <b>20,048,691</b>                     |
| <b>Excess of Revenues Over (Under) Expenditures</b> | <b>(11,398,400)</b>        | <b>(32,158,738)</b>     | <b>(11,393,717)</b>      | <b>20,765,021</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          | -                          | -                       | 185,596                  | 185,596                               |
| Transfers in  | -                          | -                       | 395,000                  | 395,000                               |
| Transfers out                                       | -                          | -                       | (118,419)                | (118,419)                             |
| <b>Total other financing sources (uses)</b>         | <b>10,000,000</b>          | <b>10,000,000</b>       | <b>10,462,177</b>        | <b>462,177</b>                        |
| <b>Net change in fund balances</b>                  | <b>(1,398,400)</b>         | <b>(22,158,738)</b>     | <b>(931,540)</b>         | <b>21,227,198</b>                     |
| Fund Balance - January 1                            | 24,386,974                 | 24,386,974              | 24,386,974               | -                                     |
| <b>Fund Balance - December 31</b>                   | <b>\$ 22,988,574</b>       | <b>\$ 2,228,236</b>     | <b>\$ 23,455,434</b>     | <b>\$ 21,227,198</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, 2015

|  | <b>Golf<br/>Course<br/>Fund</b> | <b>Ice<br/>Arena<br/>Fund</b> | <b>Total<br/>Non-Major<br/>Enterprise<br/>Funds</b> |
|--|---------------------------------|-------------------------------|---|
| <b>ASSETS</b>  |                                 |                               |   |
| Current assets:  |                                 |                               |   |
| Cash and investments   | \$ 631,397                      | \$ 533,673                    | \$ 1,165,070  |
| Prepaid items  | 1,397                           | -                             | 1,397   |
| Inventories  | 127,041                         | 181                           | 127,222   |
| <b>Total current assets</b>  | <b>759,835</b>                  | <b>533,854</b>                | <b>1,293,689</b>                                    |
| Noncurrent assets:   |                                 |                               |   |
| Advances to other funds  | 461,609                         | -                             | 461,609   |
| Net pension asset  | 125,003                         | 54,822                        | 179,825   |
| Capital assets:  |                                 |                               |   |
| Construction in progress   | 43,058                          | -                             | 43,058  |
| Land   | 384,715                         | 1,800,000                     | 2,184,715   |
| Buildings  | 2,780,388                       | 6,035,732                     | 8,816,120   |
| Improvements other than buildings  | 2,512,555                       | 496,960                       | 3,009,515   |
| Machinery and equipment  | 764,733                         | 217,140                       | 981,873   |
| Software   | 8,521                           | -                             | 8,521   |
| Less accumulated depreciation/amortization                                 | (4,365,780)                     | (4,298,972)                   | (8,664,752)   |
| <b>Total capital assets (net of accumulated depreciation/amortization)</b> | <b>2,128,190</b>                | <b>4,250,860</b>              | <b>6,379,050</b>                                    |
| <b>Total noncurrent assets</b>   | <b>2,714,802</b>                | <b>4,305,682</b>              | <b>7,020,484</b>                                    |
| <b>Total assets</b>  | <b>\$ 3,474,637</b>             | <b>\$ 4,839,536</b>           | <b>\$ 8,314,173</b>                                 |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                                      |                                 |                               |   |
| Pension related amounts  | \$ 129,783                      | \$ 56,959                     | \$ 186,742  |
| <b>Total deferred outflows of resources</b>                                | <b>\$ 129,783</b>               | <b>\$ 56,959</b>              | <b>\$ 186,742</b>                                   |
| <b>LIABILITIES</b>   |                                 |                               |   |
| Current liabilities:   |                                 |                               |   |
| Accounts payable   | \$ 17,415                       | \$ 30,883                     | \$ 48,298   |
| Accrued compensation   | 25,145                          | 12,397                        | 37,542  |
| <b>Total current liabilities</b>   | <b>42,560</b>                   | <b>43,280</b>                 | <b>85,840</b>                                       |
| Noncurrent liabilities:  |                                 |                               |   |
| Advances from other funds  | -                               | 2,101,593                     | 2,101,593   |
| <b>Total noncurrent liabilities</b>  | <b>-</b>                        | <b>2,101,593</b>              | <b>2,101,593</b>                                    |
| <b>Total liabilities</b>   | <b>\$ 42,560</b>                | <b>\$ 2,144,873</b>           | <b>\$ 2,187,433</b>                                 |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                       |                                 |                               |   |
| Pension related amounts  | \$ 272                          | \$ 119                        | \$ 391  |
| <b>Total deferred inflows of resources</b>                                 | <b>\$ 272</b>                   | <b>\$ 119</b>                 | <b>\$ 391</b>                                       |
| <b>NET POSITION</b>  |                                 |                               |   |
| Net investment in capital assets   | \$ 2,128,190                    | \$ 4,250,860                  | \$ 6,379,050  |
| Restricted for pension   | 125,003                         | 54,822                        | 179,825   |
| Unrestricted (deficit)   | 1,308,395                       | (1,554,179)                   | (245,784)   |
| <b>Total net position</b>  | <b>\$ 3,561,588</b>             | <b>\$ 2,751,503</b>           | <b>\$ 6,313,091</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, 2015

|  | <b>Golf<br/>Course<br/>Fund</b> | <b>Ice<br/>Arena<br/>Fund</b> | <b>Total<br/>Non-Major<br/>Enterprise<br/>Funds</b> |
|--|---------------------------------|-------------------------------|---|
| <b>OPERATING REVENUES</b>              |                                 |                               |   |
| Charges for services                   | \$ 3,065,012                    | \$ 1,029,811                  | \$ 4,094,823  |
| Miscellaneous revenues                 | -                               | 5,307                         | 5,307   |
| <b>Total operating revenues</b>        | <b>3,065,012</b>                | <b>1,035,118</b>              | <b>4,100,130</b>                                    |
| <b>OPERATING EXPENSES</b>              |                                 |                               |   |
| Salaries                               | 997,150                         | 399,883                       | 1,397,033   |
| Benefits                               | 291,035                         | 107,414                       | 398,449   |
| Operating                              | 881,062                         | 405,015                       | 1,286,077   |
| Interdepartmental                      | 834,895                         | 84,576                        | 919,471   |
| Depreciation                           | 172,148                         | 261,943                       | 434,091   |
| <b>Total operating expenses</b>        | <b>3,176,290</b>                | <b>1,258,831</b>              | <b>4,435,121</b>                                    |
| <b>Operating loss</b>                  | <b>(111,278)</b>                | <b>(223,713)</b>              | <b>(334,991)</b>                                    |
| <b>NON-OPERATING REVENUES</b>          |                                 |                               |   |
| Investment earnings                    | 6,864                           | 6,080                         | 12,944  |
| <b>Total non-operating revenues</b>    | <b>6,864</b>                    | <b>6,080</b>                  | <b>12,944</b>                                       |
| <b>Loss before transfers</b>           | <b>(104,414)</b>                | <b>(217,633)</b>              | <b>(322,047)</b>                                    |
| Transfers out                          | (75,000)                        | (135,925)                     | (210,925)   |
| <b>Loss before contributions</b>       | <b>(179,414)</b>                | <b>(353,558)</b>              | <b>(532,972)</b>                                    |
| Capital contributions                  | -                               | 6,500                         | 6,500   |
| <b>Change in net position</b>          | <b>(179,414)</b>                | <b>(347,058)</b>              | <b>(526,472)</b>                                    |
| Net position - January 1 (as restated) | 3,741,002                       | 3,098,561                     | 6,839,563   |
| <b>Net position - December 31</b>      | <b>\$ 3,561,588</b>             | <b>\$ 2,751,503</b>           | <b>\$ 6,313,091</b>                                 |

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF CASH FLOWS - ALL NON-MAJOR ENTERPRISE FUNDS  
For The Year Ended December 31, 2015

|   | <b>Golf<br/>Course<br/>Fund</b> | <b>Ice<br/>Arena<br/>Fund</b> | <b>Total<br/>Non-Major<br/>Enterprise<br/>Funds</b> |
|---|---------------------------------|-------------------------------|---|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>   |                                 |                               |   |
| Receipts from customers and users   | \$ 3,065,012                    | \$ 1,035,117                  | \$ 4,100,129  |
| Payments to suppliers   | (872,507)                       | (389,701)                     | (1,262,208)   |
| Payments to employees   | (1,290,193)                     | (510,678)                     | (1,800,871)   |
| Payments for interfund services used  | (834,895)                       | (84,576)                      | (919,471)   |
| <b>Total cash flows from operating activities</b>                                       | <b>67,417</b>                   | <b>50,162</b>                 | <b>117,579</b>                                      |
| <b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>                                 |                                 |                               |   |
| Transfers to other funds  | (75,000)                        | (135,925)                     | (210,925)   |
| <b>Total cash flows from non-capital financing activities</b>                           | <b>(75,000)</b>                 | <b>(135,925)</b>              | <b>(210,925)</b>                                    |
| <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>                         |                                 |                               |   |
| Acquisition of capital assets   | (62,830)                        | (28,667)                      | (91,497)  |
| Capital contributions   | -                               | 6,500                         | 6,500   |
| <b>Total cash flows from capital and related financing activities</b>                   | <b>(62,830)</b>                 | <b>(22,167)</b>               | <b>(84,997)</b>                                     |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>   |                                 |                               |   |
| Interest received   | 6,864                           | 6,080                         | 12,944  |
| <b>Total cash flows from investing activities</b>                                       | <b>6,864</b>                    | <b>6,080</b>                  | <b>12,944</b>                                       |
| <b>Net change in cash and cash equivalents</b>  | <b>(63,549)</b>                 | <b>(101,850)</b>              | <b>(165,399)</b>                                    |
| Cash and Cash Equivalents, Beginning of Year  | 694,946                         | 635,523                       | 1,330,469   |
| <b>Cash and Cash Equivalents, End of Year</b>   | <b>\$ 631,397</b>               | <b>\$ 533,673</b>             | <b>\$ 1,165,070</b>                                 |
| <b>NON-CASH CAPITAL AND RELATED FINANCING ACTIVITIES</b>                                |                                 |                               |   |
| None  |                                 |                               |   |
| <b>RECONCILIATION OF OPERATING LOSS TO NET CASH<br/>FLOWS FROM OPERATING ACTIVITIES</b> |                                 |                               |   |
| Operating loss  | \$ (111,278)                    | \$ (223,713)                  | \$ (334,991)  |
| Depreciation expense  | 172,148                         | 261,943                       | 434,091   |
| (Increase) Decrease in prepaid items  | (1,397)                         | -                             | (1,397)   |
| (Increase) Decrease in inventories  | 1,592                           | -                             | 1,592   |
| Increase (Decrease) in accounts payable   | 8,360                           | 15,313                        | 23,673  |
| Increase (Decrease) in accrued compensation   | (2,008)                         | (3,381)                       | (5,389)   |
| <b>Net cash flows from operating activities</b>   | <b>\$ 67,417</b>                | <b>\$ 50,162</b>              | <b>\$ 117,579</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, 2015

|   | Health and<br>Dental<br>Insurance<br>Fund | Vehicle<br>Replacement<br>Fund | Risk<br>Management/<br>Self-Insurance<br>Fund | Central Fleet<br>Maintenance<br>Fund | Communications<br>Fund | Collections<br>Fund | End User<br>Technology<br>Fund | Total<br>Internal<br>Service<br>Funds |
|---|---|--------------------------------|---|--------------------------------------|------------------------|---------------------|--------------------------------|---------------------------------------|
| <b>ASSETS</b>   |   |                                |   |                                      |                        |                     |                                |                                       |
| Current Assets:   |   |                                |   |                                      |                        |                     |                                |                                       |
| Cash and investments  | \$ 10,525,935                             | \$ 1,671,224                   | \$ 3,576,883                                  | \$ 618,301                           | \$ 235,747             | \$ 737,069          | \$ 2,563,417                   | \$ 19,928,576                         |
| Receivables:  |   |                                |   |                                      |                        |                     |                                |                                       |
| Accounts  | 170,143                                   | -                              | 254,130                                       | 1,038                                | -                      | 44,793              | 14,525                         | 484,629                               |
| Total receivables   | 170,143                                   | -                              | 254,130                                       | 1,038                                | -                      | 44,793              | 14,525                         | 484,629                               |
| Due from other governments  | 29,439                                    | -                              | -   | 1,015                                | 54                     | 2,428               | 22                             | 32,958                                |
| Inventories   | -   | -                              | -   | 555,505                              | 4,490                  | -                   | 3,056                          | 563,051                               |
| Total current assets  | 10,725,517                                | 1,671,224                      | 3,831,013                                     | 1,175,859                            | 240,291                | 784,290             | 2,581,020                      | 21,009,214                            |
| Noncurrent Assets:  |   |                                |   |                                      |                        |                     |                                |                                       |
| Restricted cash and investments                                     | -   | -                              | 432,285                                       | -                                    | -                      | -                   | -                              | 432,285                               |
| Deposit in WMMIC  | -   | -                              | 2,459,264                                     | -                                    | -                      | -                   | -                              | 2,459,264                             |
| Net pension asset   | -   | -                              | 41,048  | 122,736                              | 25,318                 | 61,865              | 507,116                        | 758,083                               |
| Capital assets:   |   |                                |   |                                      |                        |                     |                                |                                       |
| Construction in progress  | -   | -                              | -   | -                                    | -                      | -                   | 951,009                        | 951,009                               |
| Buildings   | -   | -                              | -   | 4,122,283                            | -                      | -                   | -                              | 4,122,283                             |
| Improvements other than buildings                                   | -   | -                              | -   | 22,089                               | -                      | -                   | -                              | 22,089                                |
| Machinery and equipment   | -   | 7,545,522                      | 9,937   | 899,501                              | 1,076,076              | 159,301             | 4,778,139                      | 14,468,476                            |
| Software  | -   | -                              | -   | -                                    | -                      | -                   | 123,161                        | 123,161                               |
| Vehicles  | -   | 15,264,052                     | -   | -                                    | -                      | -                   | -                              | 15,264,052                            |
| Less accumulated depreciation/amortization                          | -   | (12,910,484)                   | (9,533)                                       | (2,236,075)                          | (249,561)              | (139,433)           | (3,492,572)                    | (19,037,658)                          |
| Total capital assets (net of accumulated depreciation/amortization) | -   | 9,899,090                      | 404   | 2,807,798                            | 826,515                | 19,868              | 2,359,737                      | 15,913,412                            |
| Total noncurrent assets   | -   | 9,899,090                      | 2,933,001                                     | 2,930,534                            | 851,833                | 81,733              | 2,866,853                      | 19,563,044                            |
| <b>Total assets</b>   | <b>\$ 10,725,517</b>                      | <b>\$ 11,570,314</b>           | <b>\$ 6,764,014</b>                           | <b>\$ 4,106,393</b>                  | <b>\$ 1,092,124</b>    | <b>\$ 866,023</b>   | <b>\$ 5,447,873</b>            | <b>\$ 40,572,258</b>                  |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                               |   |                                |   |                                      |                        |                     |                                |                                       |
| Pension related amounts   | \$ -                                      | \$ -                           | \$ 42,174                                     | \$ 128,553                           | \$ 26,209              | \$ 63,558           | \$ 520,992                     | \$ 781,486                            |
| <b>Total deferred outflows of resources</b>                         | <b>\$ -</b>                               | <b>\$ -</b>                    | <b>\$ 42,174</b>                              | <b>\$ 128,553</b>                    | <b>\$ 26,209</b>       | <b>\$ 63,558</b>    | <b>\$ 520,992</b>              | <b>\$ 781,486</b>                     |
| <b>LIABILITIES</b>  |   |                                |   |                                      |                        |                     |                                |                                       |
| Current liabilities:  |   |                                |   |                                      |                        |                     |                                |                                       |
| Accounts payable  | \$ 211,085                                | \$ 98,260                      | \$ 70,345                                     | \$ 152,908                           | \$ 6,806               | \$ 72,829           | \$ 351,194                     | \$ 963,427                            |
| Accrued compensation  | -   | -                              | 20,675  | 48,716                               | 10,628                 | 22,578              | 229,383                        | 331,980                               |
| Other liabilities   | -   | -                              | -   | -                                    | -                      | 118,525             | 3,500                          | 122,025                               |
| Claims payable - current  | 2,268,309                                 | -                              | 1,477,577                                     | -                                    | -                      | -                   | -                              | 3,745,886                             |
| Total current liabilities   | 2,479,394                                 | 98,260                         | 1,568,597                                     | 201,624                              | 17,434                 | 213,932             | 584,077                        | 5,163,318                             |

(CONTINUED)



WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF NET POSITION - ALL INTERNAL SERVICE FUNDS  
December 31, 2015

|  | Health and<br>Dental<br>Insurance<br>Fund | Vehicle<br>Replacement<br>Fund | Risk<br>Management/<br>Self-Insurance<br>Fund | Central Fleet<br>Maintenance<br>Fund | Communications<br>Fund | Collections<br>Fund | End User<br>Technology<br>Fund | Total<br>Internal<br>Service<br>Funds |
|--|---|--------------------------------|---|--------------------------------------|------------------------|---------------------|--------------------------------|---------------------------------------|
| <b>LIABILITIES (continued):</b>            |   |                                |   |                                      |                        |                     |                                |                                       |
| Noncurrent liabilities:                    |   |                                |   |                                      |                        |                     |                                |                                       |
| Claims payable                             | \$ 119,385                                | \$ -                           | \$ 2,999,928                                  | \$ -                                 | \$ -                   | \$ -                | \$ -                           | \$ 3,119,313                          |
| Total noncurrent liabilities               | 119,385                                   | -                              | 2,999,928                                     | -                                    | -                      | -                   | -                              | 3,119,313                             |
| <b>Total liabilities</b>                   | <b>\$ 2,598,779</b>                       | <b>\$ 98,260</b>               | <b>\$ 4,568,525</b>                           | <b>\$ 201,624</b>                    | <b>\$ 17,434</b>       | <b>\$ 213,932</b>   | <b>\$ 584,077</b>              | <b>\$ 8,282,631</b>                   |
| <b>DEFERRED INFLOWS OF RESOURCES</b>       |   |                                |   |                                      |                        |                     |                                |                                       |
| Pension related amounts                    | \$ -                                      | \$ -                           | \$ 89   | \$ 267                               | \$ 55                  | \$ 134              | \$ 1,102                       | \$ 1,647                              |
| <b>Total deferred inflows of resources</b> | <b>\$ -</b>                               | <b>\$ -</b>                    | <b>\$ 89</b>                                  | <b>\$ 267</b>                        | <b>\$ 55</b>           | <b>\$ 134</b>       | <b>\$ 1,102</b>                | <b>\$ 1,647</b>                       |
| <b>NET POSITION</b>                        |   |                                |   |                                      |                        |                     |                                |                                       |
| Net investment in capital assets           | \$ -                                      | \$ 9,899,090                   | \$ 404  | \$ 2,807,798                         | \$ 826,515             | \$ 19,868           | \$ 2,359,737                   | \$ 15,913,412                         |
| Restricted for deposit in WMMIC            | -   | -                              | 2,459,264                                     | -                                    | -                      | -                   | -                              | 2,459,264                             |
| Restricted for pension                     | -   | -                              | 41,048  | 122,736                              | 25,318                 | 61,865              | 507,116                        | 758,083                               |
| Unrestricted (deficit)                     | 8,126,738                                 | 1,572,964                      | (263,142)                                     | 1,102,521                            | 249,011                | 633,782             | 2,516,833                      | 13,938,707                            |
| <b>Total net position</b>                  | <b>\$ 8,126,738</b>                       | <b>\$ 11,472,054</b>           | <b>\$ 2,237,574</b>                           | <b>\$ 4,033,055</b>                  | <b>\$ 1,100,844</b>    | <b>\$ 715,515</b>   | <b>\$ 5,383,686</b>            | <b>\$ 33,069,466</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, 2015

|  | Health and<br>Dental<br>Insurance<br>Fund | Vehicle<br>Replacement<br>Fund | Risk<br>Management/<br>Self-Insurance<br>Fund | Central Fleet<br>Maintenance<br>Fund | Communications<br>Fund | Collections<br>Fund | End User<br>Technology<br>Fund | Total<br>Internal<br>Service<br>Funds |
|--|---|--------------------------------|---|--------------------------------------|------------------------|---------------------|--------------------------------|---------------------------------------|
| <b>OPERATING REVENUES</b>              |   |                                |   |                                      |                        |                     |                                |                                       |
| Charges for services                   | \$ 3,183,187                              | \$ -                           | \$ -  | \$ 96,447                            | \$ -                   | \$ 183,336          | \$ 151,899                     | \$ 3,614,869                          |
| Interdepartmental revenues             | 16,596,501                                | 2,573,434                      | 2,062,100                                     | 3,412,045                            | 694,906                | 533,673             | 5,684,993                      | 31,557,652                            |
| Miscellaneous revenues                 | 1,375,383                                 | -                              | 229,169                                       | 48,470                               | 4,273                  | 215,188             | 33,233                         | 1,905,716                             |
| <b>Total operating revenues</b>        | <b>21,155,071</b>                         | <b>2,573,434</b>               | <b>2,291,269</b>                              | <b>3,556,962</b>                     | <b>699,179</b>         | <b>932,197</b>      | <b>5,870,125</b>               | <b>37,078,237</b>                     |
| <b>OPERATING EXPENSES</b>              |   |                                |   |                                      |                        |                     |                                |                                       |
| Salaries                               | -   | -                              | 231,856                                       | 762,123                              | 147,253                | 363,940             | 3,016,156                      | 4,521,328                             |
| Benefits                               | -   | -                              | 62,287  | 350,049                              | 65,832                 | 146,490             | 939,732                        | 1,564,390                             |
| Insurance and claims expense           | 19,480,779                                | -                              | 2,259,168                                     | -                                    | -                      | -                   | -                              | 21,739,947                            |
| Operating                              | 2,029,101                                 | 545                            | 28,237  | 2,132,618                            | 360,939                | 117,146             | 2,934,005                      | 7,602,591                             |
| Interdepartmental                      | 5,877                                     | 105,526                        | 114,037                                       | 64,745                               | 21,390                 | 197,887             | 354,036                        | 863,498                               |
| Depreciation                           | -   | 2,836,603                      | 115   | 150,806                              | 97,237                 | 19,683              | 407,610                        | 3,512,054                             |
| <b>Total operating expenses</b>        | <b>21,515,757</b>                         | <b>2,942,674</b>               | <b>2,695,700</b>                              | <b>3,460,341</b>                     | <b>692,651</b>         | <b>845,146</b>      | <b>7,651,539</b>               | <b>39,803,808</b>                     |
| <b>Operating income (loss)</b>         | <b>(360,686)</b>                          | <b>(369,240)</b>               | <b>(404,431)</b>                              | <b>96,621</b>                        | <b>6,528</b>           | <b>87,051</b>       | <b>(1,781,414)</b>             | <b>(2,725,571)</b>                    |
| <b>NON-OPERATING REVENUES</b>          |   |                                |   |                                      |                        |                     |                                |                                       |
| General property taxes                 | -   | -                              | -   | -                                    | -                      | -                   | 1,575,701                      | 1,575,701                             |
| Investment earnings                    | 3,705                                     | 10,993                         | 294,290                                       | -                                    | -                      | -                   | -                              | 308,988                               |
| Gain on disposal of capital assets     | -   | 345,845                        | -   | -                                    | -                      | -                   | -                              | 345,845                               |
| <b>Total non-operating revenues</b>    | <b>3,705</b>                              | <b>356,838</b>                 | <b>294,290</b>                                | <b>-</b>                             | <b>-</b>               | <b>-</b>            | <b>1,575,701</b>               | <b>2,230,534</b>                      |
| <b>Income (loss) before transfers</b>  | <b>(356,981)</b>                          | <b>(12,402)</b>                | <b>(110,141)</b>                              | <b>96,621</b>                        | <b>6,528</b>           | <b>87,051</b>       | <b>(205,713)</b>               | <b>(495,037)</b>                      |
| Transfers in                           | -   | -                              | 118,927                                       | -                                    | -                      | -                   | -                              | 118,927                               |
| Transfers out                          | -   | -                              | -   | -                                    | -                      | (60,000)            | (100,000)                      | (160,000)                             |
| <b>Change in net position</b>          | <b>(356,981)</b>                          | <b>(12,402)</b>                | <b>8,786</b>                                  | <b>96,621</b>                        | <b>6,528</b>           | <b>27,051</b>       | <b>(305,713)</b>               | <b>(536,110)</b>                      |
| Net position - January 1 (as restated) | 8,483,719                                 | 11,484,456                     | 2,228,788                                     | 3,936,434                            | 1,094,316              | 688,464             | 5,689,399                      | 33,605,576                            |
| <b>Net position - December 31</b>      | <b>\$ 8,126,738</b>                       | <b>\$ 11,472,054</b>           | <b>\$ 2,237,574</b>                           | <b>\$ 4,033,055</b>                  | <b>\$ 1,100,844</b>    | <b>\$ 715,515</b>   | <b>\$ 5,383,686</b>            | <b>\$ 33,069,466</b>                  |

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WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF CASH FLOWS - ALL INTERNAL SERVICE FUNDS  
For The Year Ended December 31, 2015

|   | Health and<br>Dental<br>Insurance<br>Fund | Vehicle<br>Replacement<br>Fund | Risk<br>Management/<br>Self-Insurance<br>Fund | Central Fleet<br>Maintenance<br>Fund | Communications<br>Fund | Collections<br>Fund | End User<br>Technology<br>Fund | Total<br>Internal<br>Service<br>Funds |
|---|---|--------------------------------|---|--------------------------------------|------------------------|---------------------|--------------------------------|---------------------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                           |   |                                |   |                                      |                        |                     |                                |                                       |
| Receipts from customers and users                                     | \$ 4,602,860                              | \$ -                           | \$ 192,015                                    | \$ 150,313                           | \$ 4,607               | \$ 392,318          | \$ 181,749                     | \$ 5,523,862                          |
| Receipts from interfund services provided                             | 16,596,501                                | 2,573,434                      | 2,062,100                                     | 3,412,045                            | 694,906                | 533,673             | 5,684,993                      | 31,557,652                            |
| Payments to suppliers   | (21,441,113)                              | (545)                          | (1,548,795)                                   | (2,142,644)                          | (359,831)              | (78,145)            | (2,568,956)                    | (28,140,029)                          |
| Payments to employees   | -   | -                              | (303,372)                                     | (1,116,275)                          | (217,614)              | (509,777)           | (3,961,814)                    | (6,108,852)                           |
| Payments for interfund services used                                  | (5,877)                                   | (105,526)                      | (114,037)                                     | (64,745)                             | (21,390)               | (197,887)           | (354,036)                      | (863,498)                             |
| <b>Total cash flows from operating activities</b>                     | <b>(247,629)</b>                          | <b>2,467,363</b>               | <b>287,911</b>                                | <b>238,694</b>                       | <b>100,678</b>         | <b>140,182</b>      | <b>(1,018,064)</b>             | <b>1,969,135</b>                      |
| <b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>               |   |                                |   |                                      |                        |                     |                                |                                       |
| Transfers to other funds  | -   | -                              | -   | -                                    | -                      | (60,000)            | (100,000)                      | (160,000)                             |
| Transfers from other funds  | -   | -                              | 118,927                                       | -                                    | -                      | -                   | -                              | 118,927                               |
| Receipts from general property taxes                                  | -   | -                              | -   | -                                    | -                      | -                   | 1,575,701                      | 1,575,701                             |
| <b>Total cash flows from non-capital financing activities</b>         | <b>-</b>                                  | <b>-</b>                       | <b>118,927</b>                                | <b>-</b>                             | <b>-</b>               | <b>(60,000)</b>     | <b>1,475,701</b>               | <b>1,534,628</b>                      |
| <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>       |   |                                |   |                                      |                        |                     |                                |                                       |
| Acquisition of capital assets   | -   | (2,623,956)                    | -   | (17,627)                             | -                      | -                   | (575,640)                      | (3,217,223)                           |
| Proceeds from sales of capital assets                                 | -   | 349,525                        | -   | -                                    | -                      | -                   | -                              | 349,525                               |
| <b>Total cash flows from capital and related financing activities</b> | <b>-</b>                                  | <b>(2,274,431)</b>             | <b>-</b>                                      | <b>(17,627)</b>                      | <b>-</b>               | <b>-</b>            | <b>(575,640)</b>               | <b>(2,867,698)</b>                    |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                           |   |                                |   |                                      |                        |                     |                                |                                       |
| Interest received   | 3,705                                     | 10,993                         | 294,290                                       | -                                    | -                      | -                   | -                              | 308,988                               |
| <b>Total cash flows from investing activities</b>                     | <b>3,705</b>                              | <b>10,993</b>                  | <b>294,290</b>                                | <b>-</b>                             | <b>-</b>               | <b>-</b>            | <b>-</b>                       | <b>308,988</b>                        |
| <b>Net change in cash and cash equivalents</b>                        | <b>(243,924)</b>                          | <b>203,925</b>                 | <b>701,128</b>                                | <b>221,067</b>                       | <b>100,678</b>         | <b>80,182</b>       | <b>(118,003)</b>               | <b>945,053</b>                        |
| Cash and Cash Equivalents, Beginning of Year                          | 10,769,859                                | 1,467,299                      | 3,308,040                                     | 397,234                              | 135,069                | 656,887             | 2,681,420                      | 19,415,808                            |
| <b>Cash and Cash Equivalents, End of Year</b>                         | <b>\$ 10,525,935</b>                      | <b>\$ 1,671,224</b>            | <b>\$ 4,009,168</b>                           | <b>\$ 618,301</b>                    | <b>\$ 235,747</b>      | <b>\$ 737,069</b>   | <b>\$ 2,563,417</b>            | <b>\$ 20,360,861</b>                  |
| <b>NON-CASH CAPITAL AND RELATED FINANCING ACTIVITIES</b>              |   |                                |   |                                      |                        |                     |                                |                                       |
| None  |   |                                |   |                                      |                        |                     |                                |                                       |

(CONTINUED)

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF CASH FLOWS - ALL INTERNAL SERVICE FUNDS  
For The Year Ended December 31, 2015

|   | Health and<br>Dental<br>Insurance<br>Fund | Vehicle<br>Replacement<br>Fund | Risk<br>Management/<br>Self-Insurance<br>Fund | Central Fleet<br>Maintenance<br>Fund | Communications<br>Fund | Collections<br>Fund | End User<br>Technology<br>Fund | Total<br>Internal<br>Service<br>Funds |
|---|---|--------------------------------|---|--------------------------------------|------------------------|---------------------|--------------------------------|---------------------------------------|
| <b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH<br/>FLOWS FROM OPERATING ACTIVITIES</b>  |   |                                |   |                                      |                        |                     |                                |                                       |
| Operating income (loss)   | \$ (360,686)                              | \$ (369,240)                   | \$ (404,431)                                  | \$ 96,621                            | \$ 6,528               | \$ 87,051           | \$ (1,781,414)                 | \$ (2,725,571)                        |
| Depreciation expense  | -   | 2,836,603                      | 115   | 150,806                              | 97,237                 | 19,683              | 407,610                        | 3,512,054                             |
| (Increase) Decrease in accounts receivable  | (5,413)                                   | -                              | (37,154)                                      | 5,259                                | -                      | (5,948)             | (8,856)                        | (52,112)                              |
| (Increase) Decrease in due from other governments   | 49,703                                    | -                              | -   | 137                                  | 334                    | (258)               | 5,473                          | 55,389                                |
| (Increase) Decrease in prepaid items  | -   | -                              | 226,080                                       | -                                    | -                      | -                   | 169,937                        | 396,017                               |
| (Increase) Decrease in inventories  | -   | -                              | -   | (66,579)                             | 2,662                  | -                   | -                              | (63,917)                              |
| Increase (Decrease) in accounts payable   | 55,971                                    | -                              | 33,254  | 56,553                               | (1,554)                | 37,876              | 192,156                        | 374,256                               |
| Increase (Decrease) in accrued compensation   | -   | -                              | (9,229)                                       | (4,103)                              | (4,529)                | 653                 | (5,926)                        | (23,134)                              |
| Increase (Decrease) in other liabilities  | (9,205)                                   | -                              | -   | -                                    | -                      | 1,125               | 2,956                          | (5,124)                               |
| Increase (Decrease) in claims payable   | 22,001                                    | -                              | 479,276                                       | -                                    | -                      | -                   | -                              | 501,277                               |
| <b>Net cash flows from operating activities</b>   | <b>\$ (247,629)</b>                       | <b>\$ 2,467,363</b>            | <b>\$ 287,911</b>                             | <b>\$ 238,694</b>                    | <b>\$ 100,678</b>      | <b>\$ 140,182</b>   | <b>\$ (1,018,064)</b>          | <b>\$ 1,969,135</b>                   |
| <b>RECONCILIATION OF CASH AND CASH EQUIVALENTS TO<br/>THE COMBINING STATEMENT OF NET POSITION</b> |   |                                |   |                                      |                        |                     |                                |                                       |
| Cash and investments - statement of net position  | \$ 10,525,935                             | \$ 1,671,224                   | \$ 3,576,883                                  | \$ 618,301                           | \$ 235,747             | \$ 737,069          | \$ 2,563,417                   | \$ 19,928,576                         |
| Restricted cash and investments - statement of net position                                       | -   | -                              | 432,285                                       | -                                    | -                      | -                   | -                              | 432,285                               |
| <b>Cash and cash equivalents - end of year</b>  | <b>\$ 10,525,935</b>                      | <b>\$ 1,671,224</b>            | <b>\$ 4,009,168</b>                           | <b>\$ 618,301</b>                    | <b>\$ 235,747</b>      | <b>\$ 737,069</b>   | <b>\$ 2,563,417</b>            | <b>\$ 20,360,861</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, 2015

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|                          | Dog<br>License<br>Fund | Unclaimed<br>Property<br>Fund | Flexible<br>Spending<br>Account | Workforce<br>Development<br>Center Fund | District<br>Attorney<br>NSF Fund | Homemaker<br>Fund |
|--------------------------|------------------------|-------------------------------|---------------------------------|---|----------------------------------|-------------------|
| <b>ASSETS</b>            |                        |                               |                                 |   |                                  |                   |
| Cash and investments     | \$ 49,536              | \$ 121,928                    | \$ 98,631                       | \$ 218,297                              | \$ 61,576                        | \$ 190,513        |
| <b>Total assets</b>      | <u>\$ 49,536</u>       | <u>\$ 121,928</u>             | <u>\$ 98,631</u>                | <u>\$ 218,297</u>                       | <u>\$ 61,576</u>                 | <u>\$ 190,513</u> |
| <b>LIABILITIES</b>       |                        |                               |                                 |   |                                  |                   |
| Accounts payable         | \$ 27                  | \$ -                          | \$ -                            | \$ -                                    | \$ -                             | \$ -              |
| Other liabilities        | -                      | 121,928                       | 98,631                          | 218,297                                 | 61,576                           | 190,513           |
| Due to other governments | 49,509                 | -                             | -                               | -                                       | -                                | -                 |
| <b>Total liabilities</b> | <u>\$ 49,536</u>       | <u>\$ 121,928</u>             | <u>\$ 98,631</u>                | <u>\$ 218,297</u>                       | <u>\$ 61,576</u>                 | <u>\$ 190,513</u> |

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF ASSETS AND LIABILITIES - AGENCY FUNDS  
December 31, 2015

| Representative<br>Payee<br>Fund | Sheriff<br>Processing<br>Fee | Deferred<br>Compensation<br>Administration | Main<br>Jail<br>Fund | Municipal<br>Property Tax<br>Collections | Clerk of<br>Courts<br>Fund | Total<br>Agency<br>Funds |
|---------------------------------|------------------------------|--|----------------------|--|----------------------------|--------------------------|
| \$ 577,842                      | \$ 85,104                    | \$ 218,704                                 | \$ 36,016            | \$ 15,738,233                            | \$ 3,820,333               | \$ 21,216,713            |
| <u>\$ 577,842</u>               | <u>\$ 85,104</u>             | <u>\$ 218,704</u>                          | <u>\$ 36,016</u>     | <u>\$ 15,738,233</u>                     | <u>\$ 3,820,333</u>        | <u>\$ 21,216,713</u>     |
| \$ -                            | \$ -                         | \$ -                                       | \$ -                 | \$ -                                     | \$ -                       | \$ 27                    |
| 577,842                         | 85,104                       | 218,704                                    | 36,016               | -  | 3,820,333                  | 5,428,944                |
| -                               | -                            | -  | -                    | 15,738,233                               | -                          | 15,787,742               |
| <u>\$ 577,842</u>               | <u>\$ 85,104</u>             | <u>\$ 218,704</u>                          | <u>\$ 36,016</u>     | <u>\$ 15,738,233</u>                     | <u>\$ 3,820,333</u>        | <u>\$ 21,216,713</u>     |

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -  
AGENCY FUNDS  
December 31, 2015

|  | <u>Balance<br/>January 1,<br/>2015</u> | <u>Additions</u>         | <u>Deductions</u>        | <u>Balance<br/>December 31,<br/>2015</u> |
|--|--|--------------------------|--------------------------|--|
| <b>DOG LICENSE FUND</b>                  |  |                          |                          |  |
| Assets                                   |  |                          |                          |  |
| Cash and investments                     | \$ 7,254                               | \$ 96,169                | \$ 53,887                | \$ 49,536                                |
| <b>Total assets</b>                      | <b><u>\$ 7,254</u></b>                 | <b><u>\$ 96,169</u></b>  | <b><u>\$ 53,887</u></b>  | <b><u>\$ 49,536</u></b>                  |
| Liabilities                              |  |                          |                          |  |
| Accounts payable                         | \$ 2,521                               | \$ 51,393                | \$ 53,887                | \$ 27                                    |
| Due to other governments                 | 4,733                                  | 97,302                   | 52,526                   | 49,509                                   |
| <b>Total liabilities</b>                 | <b><u>\$ 7,254</u></b>                 | <b><u>\$ 148,695</u></b> | <b><u>\$ 106,413</u></b> | <b><u>\$ 49,536</u></b>                  |
| <b>UNCLAIMED PROPERTY FUND</b>           |  |                          |                          |  |
| Assets                                   |  |                          |                          |  |
| Cash and investments                     | \$ 139,575                             | \$ 22,880                | \$ 40,527                | \$ 121,928                               |
| <b>Total assets</b>                      | <b><u>\$ 139,575</u></b>               | <b><u>\$ 22,880</u></b>  | <b><u>\$ 40,527</u></b>  | <b><u>\$ 121,928</u></b>                 |
| Liabilities                              |  |                          |                          |  |
| Other liabilities                        | \$ 139,575                             | \$ 57,277                | \$ 74,924                | \$ 121,928                               |
| <b>Total liabilities</b>                 | <b><u>\$ 139,575</u></b>               | <b><u>\$ 57,277</u></b>  | <b><u>\$ 74,924</u></b>  | <b><u>\$ 121,928</u></b>                 |
| <b>FLEXIBLE SPENDING ACCOUNT FUND</b>    |  |                          |                          |  |
| Assets                                   |  |                          |                          |  |
| Cash and investments                     | \$ 82,323                              | \$ 414,092               | \$ 397,784               | \$ 98,631                                |
| <b>Total assets</b>                      | <b><u>\$ 82,323</u></b>                | <b><u>\$ 414,092</u></b> | <b><u>\$ 397,784</u></b> | <b><u>\$ 98,631</u></b>                  |
| Liabilities                              |  |                          |                          |  |
| Other liabilities                        | \$ 82,323                              | \$ 414,092               | \$ 397,784               | \$ 98,631                                |
| <b>Total liabilities</b>                 | <b><u>\$ 82,323</u></b>                | <b><u>\$ 414,092</u></b> | <b><u>\$ 397,784</u></b> | <b><u>\$ 98,631</u></b>                  |
| <b>WORKFORCE DEVELOPMENT CENTER FUND</b> |  |                          |                          |  |
| Assets                                   |  |                          |                          |  |
| Cash and investments                     | \$ 165,299                             | \$ 205,470               | \$ 152,472               | \$ 218,297                               |
| Accounts receivable                      | 37,606                                 | 13,218                   | 50,824                   | -  |
| <b>Total assets</b>                      | <b><u>\$ 202,905</u></b>               | <b><u>\$ 218,688</u></b> | <b><u>\$ 203,296</u></b> | <b><u>\$ 218,297</u></b>                 |
| Liabilities                              |  |                          |                          |  |
| Other liabilities                        | \$ 202,905                             | \$ 15,392                | \$ -                     | \$ 218,297                               |
| <b>Total liabilities</b>                 | <b><u>\$ 202,905</u></b>               | <b><u>\$ 15,392</u></b>  | <b><u>\$ -</u></b>       | <b><u>\$ 218,297</u></b>                 |
| <b>DISTRICT ATTORNEY NSF FUND</b>        |  |                          |                          |  |
| Assets                                   |  |                          |                          |  |
| Cash and investments                     | \$ 12,337                              | \$ 577,281               | \$ 528,042               | \$ 61,576                                |
| <b>Total assets</b>                      | <b><u>\$ 12,337</u></b>                | <b><u>\$ 577,281</u></b> | <b><u>\$ 528,042</u></b> | <b><u>\$ 61,576</u></b>                  |
| Liabilities                              |  |                          |                          |  |
| Other liabilities                        | \$ 12,337                              | \$ 577,281               | \$ 528,042               | \$ 61,576                                |
| <b>Total liabilities</b>                 | <b><u>\$ 12,337</u></b>                | <b><u>\$ 577,281</u></b> | <b><u>\$ 528,042</u></b> | <b><u>\$ 61,576</u></b>                  |

(CONTINUED)

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -  
 AGENCY FUNDS  
 December 31, 2015

|  | Balance<br>January 1,<br>2015 | Additions           | Deductions          | Balance<br>December 31,<br>2015 |
|--|-------------------------------|---------------------|---------------------|---------------------------------|
| <b>HOMEMAKER FUND</b>                            |                               |                     |                     |                                 |
| Assets   |                               |                     |                     |                                 |
| Cash and investments                             | \$ 17,995                     | \$ 487,341          | \$ 314,823          | \$ 190,513                      |
| <b>Total assets</b>                              | <b>\$ 17,995</b>              | <b>\$ 487,341</b>   | <b>\$ 314,823</b>   | <b>\$ 190,513</b>               |
| Liabilities                                      |                               |                     |                     |                                 |
| Other liabilities                                | \$ 17,995                     | \$ 487,341          | \$ 314,823          | \$ 190,513                      |
| <b>Total liabilities</b>                         | <b>\$ 17,995</b>              | <b>\$ 487,341</b>   | <b>\$ 314,823</b>   | <b>\$ 190,513</b>               |
| <b>REPRESENTATIVE PAYEE FUND</b>                 |                               |                     |                     |                                 |
| Assets   |                               |                     |                     |                                 |
| Cash and investments                             | \$ 403,487                    | \$ 294,735          | \$ 120,380          | \$ 577,842                      |
| <b>Total assets</b>                              | <b>\$ 403,487</b>             | <b>\$ 294,735</b>   | <b>\$ 120,380</b>   | <b>\$ 577,842</b>               |
| Liabilities                                      |                               |                     |                     |                                 |
| Other liabilities                                | \$ 403,487                    | \$ 294,735          | \$ 120,380          | \$ 577,842                      |
| <b>Total liabilities</b>                         | <b>\$ 403,487</b>             | <b>\$ 294,735</b>   | <b>\$ 120,380</b>   | <b>\$ 577,842</b>               |
| <b>SHERIFF PROCESSING FEE FUND</b>               |                               |                     |                     |                                 |
| Assets   |                               |                     |                     |                                 |
| Cash and investments                             | \$ 206,873                    | \$ 3,207,223        | \$ 3,328,992        | \$ 85,104                       |
| <b>Total assets</b>                              | <b>\$ 206,873</b>             | <b>\$ 3,207,223</b> | <b>\$ 3,328,992</b> | <b>\$ 85,104</b>                |
| Liabilities                                      |                               |                     |                     |                                 |
| Other liabilities                                | \$ 206,873                    | \$ 3,207,223        | \$ 3,328,992        | \$ 85,104                       |
| <b>Total liabilities</b>                         | <b>\$ 206,873</b>             | <b>\$ 3,207,223</b> | <b>\$ 3,328,992</b> | <b>\$ 85,104</b>                |
| <b>DEFERRED COMPENSATION ADMINISTRATION FUND</b> |                               |                     |                     |                                 |
| Assets   |                               |                     |                     |                                 |
| Cash and investments                             | \$ 196,672                    | \$ 22,032           | \$ -                | \$ 218,704                      |
| <b>Total assets</b>                              | <b>\$ 196,672</b>             | <b>\$ 22,032</b>    | <b>\$ -</b>         | <b>\$ 218,704</b>               |
| Liabilities                                      |                               |                     |                     |                                 |
| Other liabilities                                | \$ 196,672                    | \$ 22,032           | \$ -                | \$ 218,704                      |
| <b>Total liabilities</b>                         | <b>\$ 196,672</b>             | <b>\$ 22,032</b>    | <b>\$ -</b>         | <b>\$ 218,704</b>               |
| <b>MAIN JAIL FUND</b>                            |                               |                     |                     |                                 |
| Assets   |                               |                     |                     |                                 |
| Cash and investments                             | \$ 92,370                     | \$ 2,389,918        | \$ 2,446,272        | \$ 36,016                       |
| <b>Total assets</b>                              | <b>\$ 92,370</b>              | <b>\$ 2,389,918</b> | <b>\$ 2,446,272</b> | <b>\$ 36,016</b>                |
| Liabilities                                      |                               |                     |                     |                                 |
| Other liabilities                                | \$ 92,370                     | \$ 2,389,918        | \$ 2,446,272        | \$ 36,016                       |
| <b>Total liabilities</b>                         | <b>\$ 92,370</b>              | <b>\$ 2,389,918</b> | <b>\$ 2,446,272</b> | <b>\$ 36,016</b>                |

(CONTINUED)

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -  
AGENCY FUNDS  
December 31, 2015

|   | <u>Balance<br/>January 1,<br/>2015</u> | <u>Additions</u>            | <u>Deductions</u>           | <u>Balance<br/>December 31,<br/>2015</u> |
|---|--|-----------------------------|-----------------------------|--|
| <b>MUNICIPAL PROPERTY TAX COLLECTION FUND</b> |  |                             |                             |  |
| Assets  |  |                             |                             |  |
| Cash and investments                          | \$ 33,895,159                          | \$ 15,738,233               | \$ 33,895,159               | \$ 15,738,233                            |
| <b>Total assets</b>                           | <b><u>\$ 33,895,159</u></b>            | <b><u>\$ 15,738,233</u></b> | <b><u>\$ 33,895,159</u></b> | <b><u>\$ 15,738,233</u></b>              |
| Liabilities                                   |  |                             |                             |  |
| Due to other governments                      | \$ 33,895,159                          | \$ 15,738,233               | \$ 33,895,159               | \$ 15,738,233                            |
| <b>Total liabilities</b>                      | <b><u>\$ 33,895,159</u></b>            | <b><u>\$ 15,738,233</u></b> | <b><u>\$ 33,895,159</u></b> | <b><u>\$ 15,738,233</u></b>              |
| <b>CLERK OF COURTS FUND</b>                   |  |                             |                             |  |
| Assets  |  |                             |                             |  |
| Cash and investments                          | \$ 3,041,239                           | \$ 20,223,026               | \$ 19,443,932               | \$ 3,820,333                             |
| <b>Total assets</b>                           | <b><u>\$ 3,041,239</u></b>             | <b><u>\$ 20,223,026</u></b> | <b><u>\$ 19,443,932</u></b> | <b><u>\$ 3,820,333</u></b>               |
| Liabilities                                   |  |                             |                             |  |
| Other liabilities                             | \$ 3,041,239                           | \$ 20,223,026               | \$ 19,443,932               | \$ 3,820,333                             |
| <b>Total liabilities</b>                      | <b><u>\$ 3,041,239</u></b>             | <b><u>\$ 20,223,026</u></b> | <b><u>\$ 19,443,932</u></b> | <b><u>\$ 3,820,333</u></b>               |
| <b>TOTAL AGENCY FUNDS</b>                     |  |                             |                             |  |
| Assets  |  |                             |                             |  |
| Cash and investments                          | \$ 38,260,583                          | \$ 43,678,400               | \$ 60,722,270               | \$ 21,216,713                            |
| Accounts receivable                           | 37,606                                 | 13,218                      | 50,824                      | -  |
| <b>Total assets</b>                           | <b><u>\$ 38,298,189</u></b>            | <b><u>\$ 43,691,618</u></b> | <b><u>\$ 60,773,094</u></b> | <b><u>\$ 21,216,713</u></b>              |
| Liabilities                                   |  |                             |                             |  |
| Accounts payable                              | \$ 2,521                               | \$ 51,393                   | \$ 53,887                   | \$ 27                                    |
| Other liabilities                             | 4,395,776                              | 27,688,317                  | 26,655,149                  | 5,428,944                                |
| Due to other governments                      | 33,899,892                             | 15,835,535                  | 33,947,685                  | 15,787,742                               |
| <b>Total liabilities</b>                      | <b><u>\$ 38,298,189</u></b>            | <b><u>\$ 43,575,245</u></b> | <b><u>\$ 60,656,721</u></b> | <b><u>\$ 21,216,713</u></b>              |

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## **GENERAL LONG TERM DEBT**

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**WAUKESHA COUNTY, WISCONSIN**

**SCHEDULE OF LONG-TERM DEBT**  
December 31, 2015

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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                                | 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         |
| Series 2015                                | May 15, 2015      | 1.00 to 2.00         |

Total General Obligation Promissory Notes

**WAUKESHA COUNTY, WISCONSIN**

**SCHEDULE OF LONG-TERM DEBT**  
December 31, 2015

---

| <u>Maturity Date</u> | <u>Original<br/>Principal</u> | <u>Payments<br/>Through<br/>December 31,<br/>2015</u> | <u>Balance<br/>Outstanding</u> |
|----------------------|-------------------------------|---|--------------------------------|
| April 1, 2018        | 10,000,000                    | 6,100,000   | 3,900,000                      |
| April 1, 2019        | 15,700,000                    | 10,400,000  | 5,300,000                      |
| April 1, 2020        | 9,000,000                     | 2,725,000   | 6,275,000                      |
| April 1, 2021        | 19,490,000                    | 11,490,000  | 8,000,000                      |
| April 1, 2022        | 20,000,000                    | 3,400,000   | 16,600,000                     |
| April 1, 2016        | 4,550,000                     | 3,515,000   | 1,035,000                      |
| April 1, 2023        | 17,000,000                    | 1,100,000   | 15,900,000                     |
| April 1, 2017        | 4,255,000                     | 1,630,000   | 2,625,000                      |
| April 1, 2024        | 10,000,000                    | 300,000   | 9,700,000                      |
| April 1, 2025        | 10,000,000                    | -   | 10,000,000                     |
|                      | <u>\$ 119,995,000</u>         | <u>\$ 40,660,000</u>                                  | <u>\$ 79,335,000</u>           |

**WAUKESHA COUNTY, WISCONSIN**

**SCHEDULE OF DEBT SERVICE REQUIREMENTS**  
December 31, 2015

| <u>Note Title</u>                           | <u>2016</u>          | <u>2017</u>          | <u>2018</u>          | <u>2019</u>          |
|---|----------------------|----------------------|----------------------|----------------------|
| GENERAL OBLIGATION PROMISSORY NOTES OF 2008 |                      |                      |                      |                      |
| Principal                                   | 1,800,000            | 1,100,000            | 1,000,000            | -                    |
| Interest                                    | 102,775              | 53,700               | 17,500               | -                    |
| GENERAL OBLIGATION PROMISSORY NOTES OF 2009 |                      |                      |                      |                      |
| Principal                                   | 1,450,000            | 1,450,000            | 1,300,000            | 1,100,000            |
| Interest                                    | 148,250              | 102,938              | 58,250               | 18,563               |
| GENERAL OBLIGATION PROMISSORY NOTES OF 2010 |                      |                      |                      |                      |
| Principal                                   | 1,435,000            | 1,435,000            | 1,435,000            | 1,255,000            |
| Interest                                    | 198,443              | 152,164              | 103,015              | 53,430               |
| GENERAL OBLIGATION PROMISSORY NOTES OF 2011 |                      |                      |                      |                      |
| Principal                                   | 1,700,000            | 1,800,000            | 2,000,000            | 1,000,000            |
| Interest                                    | 180,000              | 136,250              | 88,750               | 51,250               |
| GENERAL OBLIGATION PROMISSORY NOTES OF 2012 |                      |                      |                      |                      |
| Principal                                   | 2,300,000            | 2,600,000            | 2,700,000            | 2,800,000            |
| Interest                                    | 310,625              | 261,625              | 208,625              | 153,625              |
| GENERAL OBLIGATION REFUNDING NOTES OF 2013  |                      |                      |                      |                      |
| Principal                                   | 1,035,000            | -                    | -                    | -                    |
| Interest                                    | 3,364                | -                    | -                    | -                    |
| GENERAL OBLIGATION PROMISSORY NOTES OF 2013 |                      |                      |                      |                      |
| Principal                                   | 600,000              | 2,000,000            | 2,300,000            | 2,350,000            |
| Interest                                    | 322,000              | 296,000              | 253,000              | 206,500              |
| GENERAL OBLIGATION REFUNDING NOTES OF 2014  |                      |                      |                      |                      |
| Principal                                   | 1,585,000            | 1,040,000            | -                    | -                    |
| Interest                                    | 14,660               | 4,160                | -                    | -                    |
| GENERAL OBLIGATION PROMISSORY NOTES OF 2014 |                      |                      |                      |                      |
| Principal                                   | 500,000              | 500,000              | 800,000              | 1,500,000            |
| Interest                                    | 194,000              | 184,000              | 171,000              | 148,000              |
| GENERAL OBLIGATION PROMISSORY NOTES OF 2015 |                      |                      |                      |                      |
| Principal                                   | 300,000              | 400,000              | 400,000              | 800,000              |
| Interest                                    | 174,500              | 171,000              | 166,000              | 159,000              |
| Total Principal                             | 12,705,000           | 12,325,000           | 11,935,000           | 10,805,000           |
| Total Interest                              | 1,648,617            | 1,361,837            | 1,066,140            | 790,368              |
| Total Payments By Year                      | <u>\$ 14,353,617</u> | <u>\$ 13,686,837</u> | <u>\$ 13,001,140</u> | <u>\$ 11,595,368</u> |

**WAUKESHA COUNTY, WISCONSIN**

**SCHEDULE OF DEBT SERVICE REQUIREMENTS**  
December 31, 2015

| <b>2020</b>          | <b>2021</b>         | <b>2022</b>         | <b>2023</b>         | <b>2024</b>         | <b>2025</b>       | <b>Totals</b>        |
|----------------------|---------------------|---------------------|---------------------|---------------------|-------------------|----------------------|
| -                    | -                   | -                   | -                   | -                   | -                 | 3,900,000            |
| -                    | -                   | -                   | -                   | -                   | -                 | 173,975              |
| -                    | -                   | -                   | -                   | -                   | -                 | 5,300,000            |
| -                    | -                   | -                   | -                   | -                   | -                 | 328,001              |
| 715,000              | -                   | -                   | -                   | -                   | -                 | 6,275,000            |
| 14,479               | -                   | -                   | -                   | -                   | -                 | 521,531              |
| 1,000,000            | 500,000             | -                   | -                   | -                   | -                 | 8,000,000            |
| 26,250               | 6,875               | -                   | -                   | -                   | -                 | 489,375              |
| 2,500,000            | 2,400,000           | 1,300,000           | -                   | -                   | -                 | 16,600,000           |
| 100,625              | 51,625              | 13,813              | -                   | -                   | -                 | 1,100,563            |
| -                    | -                   | -                   | -                   | -                   | -                 | 1,035,000            |
| -                    | -                   | -                   | -                   | -                   | -                 | 3,364                |
| 2,350,000            | 2,300,000           | 2,000,000           | 2,000,000           | -                   | -                 | 15,900,000           |
| 159,500              | 113,000             | 67,500              | 22,500              | -                   | -                 | 1,440,000            |
| -                    | -                   | -                   | -                   | -                   | -                 | 2,625,000            |
| -                    | -                   | -                   | -                   | -                   | -                 | 18,820               |
| 1,500,000            | 1,500,000           | 1,400,000           | 1,200,000           | 800,000             | -                 | 9,700,000            |
| 118,000              | 88,000              | 59,000              | 31,500              | 9,000               | -                 | 1,002,500            |
| 1,400,000            | 1,600,000           | 1,600,000           | 1,500,000           | 1,200,000           | 800,000           | 10,000,000           |
| 144,500              | 118,000             | 86,000              | 55,000              | 28,000              | 8,000             | 1,110,000            |
| 9,465,000            | 8,300,000           | 6,300,000           | 4,700,000           | 2,000,000           | 800,000           | 79,335,000           |
| 563,354              | 377,500             | 226,313             | 109,000             | 37,000              | 8,000             | 6,188,129            |
| <b>\$ 10,028,354</b> | <b>\$ 8,677,500</b> | <b>\$ 6,526,313</b> | <b>\$ 4,809,000</b> | <b>\$ 2,037,000</b> | <b>\$ 808,000</b> | <b>\$ 85,523,129</b> |

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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, 2015

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**GENERAL CAPITAL ASSETS:**

|                                     |           |                           |
|-------------------------------------|-----------|---------------------------|
| Land                                | \$        | 60,801,883                |
| Buildings                           |           | 193,046,030               |
| Improvements Other Than Buildings   |           | 23,585,164                |
| Infrastructure                      |           | 270,520,574               |
| Machinery & Equipment               |           | 18,889,569                |
| Software                            |           | 9,240,055                 |
| Vehicles                            |           | 1,177,387                 |
| Construction In Progress            |           | 15,014,510                |
| <b>Total General Capital Assets</b> | <b>\$</b> | <b><u>592,275,172</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, 2015

| Function and Activity                           | General<br>Capital Assets<br>Dec 31, 2014 | Additions            | Deletions           | General<br>Capital Assets<br>Dec 31, 2015 |
|---|---|----------------------|---------------------|---|
| <b>JUSTICE AND PUBLIC SAFETY</b>                |   |                      |                     |   |
| District Attorney                               | \$ 5,551                                  | \$ -                 | \$ -                | \$ 5,551                                  |
| Emergency Preparedness                          | 3,658,479                                 | 124,070              | 79,459              | 3,703,090                                 |
| Clerk of Courts                                 | 9,258,355                                 | -                    | -                   | 9,258,355                                 |
| Medical Examiner                                | 1,049,660                                 | -                    | -                   | 1,049,660                                 |
| Sheriff   | 63,702,031                                | 277,014              | 81,415              | 63,897,630                                |
| <b>Total Justice &amp; Public Safety</b>        | <b>77,674,076</b>                         | <b>401,084</b>       | <b>160,874</b>      | <b>77,914,286</b>                         |
| <b>HEALTH AND HUMAN SERVICES</b>                | <b>42,087,951</b>                         | <b>77</b>            | <b>-</b>            | <b>42,088,028</b>                         |
| <b>ENVIRONMENT, PARKS AND EDUCATION</b>         |   |                      |                     |   |
| University of Wisconsin-Extension               | 15,827                                    | -                    | -                   | 15,827                                    |
| Federated Library                               | 424,139                                   | 7,744                | -                   | 431,883                                   |
| Register of Deeds                               | 4,206,195                                 | -                    | -                   | 4,206,195                                 |
| Parks and Land Use                              | 57,596,360                                | 3,346,591            | 147,274             | 60,795,677                                |
| <b>Total Environment, Parks &amp; Education</b> | <b>62,242,521</b>                         | <b>3,354,335</b>     | <b>147,274</b>      | <b>65,449,582</b>                         |
| <b>PUBLIC WORKS</b>                             | <b>365,654,864</b>                        | <b>5,210,455</b>     | <b>147,961</b>      | <b>370,717,358</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                    | 18,658,966                                | 1,103,963            | -                   | 19,762,929                                |
| Corporation Counsel                             | 165,424                                   | -                    | -                   | 165,424                                   |
| <b>Total General Administration</b>             | <b>19,987,445</b>                         | <b>1,103,963</b>     | <b>-</b>            | <b>21,091,408</b>                         |
| <b>CONSTRUCTION IN PROGRESS</b>                 | <b>11,230,135</b>                         | <b>11,814,367</b>    | <b>8,029,992</b>    | <b>15,014,510</b>                         |
| <b>TOTAL GENERAL CAPITAL ASSETS</b>             | <b>\$ 578,876,992</b>                     | <b>\$ 21,884,281</b> | <b>\$ 8,486,101</b> | <b>\$ 592,275,172</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, 2015

| Function and Activity                           | Land                 | Building              | Improvements<br>Other Than<br>Buildings | Infrastructure        | Machinery<br>and<br>Equipment | Software            | Vehicles            | Construction<br>In Progress | Totals                |
|---|----------------------|-----------------------|---|-----------------------|-------------------------------|---------------------|---------------------|-----------------------------|-----------------------|
| <b>JUSTICE AND PUBLIC SAFETY</b>                |                      |                       |   |                       |                               |                     |                     |                             |                       |
| District Attorney                               | \$ -                 | -                     | \$ -                                    | -                     | \$ 5,551                      | \$ -                | \$ -                | -                           | \$ 5,551              |
| Emergency Preparedness                          | -                    | -                     | -                                       | -                     | 520,657                       | 2,669,270           | 513,163             | -                           | 3,703,090             |
| 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                                   | -                     | 3,676,164                     | 11,545              | 640,950             | -                           | 63,897,630            |
| <b>Total Justice &amp; Public Safety</b>        | -                    | <b>68,814,724</b>     | <b>6,595</b>                            | -                     | <b>5,258,039</b>              | <b>2,680,815</b>    | <b>1,154,113</b>    | -                           | <b>77,914,286</b>     |
| <b>HEALTH AND HUMAN SERVICES</b>                |                      |                       |   |                       |                               |                     |                     |                             |                       |
|   | -                    | <b>40,424,180</b>     | -                                       | -                     | <b>354,362</b>                | <b>1,309,486</b>    | -                   | -                           | <b>42,088,028</b>     |
| <b>ENVIRONMENT, PARKS AND EDUCATION</b>         |                      |                       |   |                       |                               |                     |                     |                             |                       |
| University of Wisconsin-Extension               | -                    | -                     | -                                       | -                     | 15,827                        | -                   | -                   | -                           | 15,827                |
| Federated Library                               | -                    | -                     | -                                       | -                     | 17,747                        | 414,136             | -                   | -                           | 431,883               |
| Register of Deeds                               | -                    | 59,275                | -                                       | -                     | 3,880,274                     | 266,646             | -                   | -                           | 4,206,195             |
| Parks and Land Use                              | 21,897,016           | 16,637,771            | 20,370,508                              | -                     | 1,846,383                     | 43,999              | -                   | -                           | 60,795,677            |
| <b>Total Environment, Parks &amp; Education</b> | <b>21,897,016</b>    | <b>16,697,046</b>     | <b>20,370,508</b>                       | -                     | <b>5,760,231</b>              | <b>724,781</b>      | -                   | -                           | <b>65,449,582</b>     |
| <b>PUBLIC WORKS</b>                             | <b>38,904,867</b>    | <b>56,046,682</b>     | <b>3,181,182</b>                        | <b>270,520,574</b>    | <b>1,604,079</b>              | <b>436,700</b>      | <b>23,274</b>       | -                           | <b>370,717,358</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            | 26,879                                  | -                     | 5,526,122                     | 3,270,478           | -                   | -                           | 19,762,929            |
| Corporation Counsel                             | -                    | 123,948               | -                                       | -                     | 41,476                        | -                   | -                   | -                           | 165,424               |
| <b>Total General Administration</b>             | -                    | <b>11,063,398</b>     | <b>26,879</b>                           | -                     | <b>5,912,858</b>              | <b>4,088,273</b>    | -                   | -                           | <b>21,091,408</b>     |
| <b>CONSTRUCTION IN PROGRESS</b>                 |                      |                       |   |                       |                               |                     |                     |                             |                       |
|   | -                    | -                     | -                                       | -                     | -                             | -                   | -                   | <b>15,014,510</b>           | <b>15,014,510</b>     |
| <b>Total General Capital Assets</b>             | <b>\$ 60,801,883</b> | <b>\$ 193,046,030</b> | <b>\$ 23,585,164</b>                    | <b>\$ 270,520,574</b> | <b>\$ 18,889,569</b>          | <b>\$ 9,240,055</b> | <b>\$ 1,177,387</b> | <b>\$ 15,014,510</b>        | <b>\$ 592,275,172</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, 2015

| Function and Activity                           | Accumulated<br>Depreciation<br>Dec. 31, 2014 | Additions            | Deletions         | Accumulated<br>Depreciation<br>Dec. 31, 2015 |
|---|--|----------------------|-------------------|--|
| <b>JUSTICE AND PUBLIC SAFETY</b>                |  |                      |                   |  |
| District Attorney                               | \$ 5,551                                     | -                    | -                 | \$ 5,551                                     |
| Emergency Preparedness                          | 2,173,455                                    | 637,732              | 79,459            | 2,731,728                                    |
| Clerk of Courts                                 | 3,947,681                                    | 397,525              | -                 | 4,345,206                                    |
| Medical Examiner                                | 123,526                                      | 26,089               | -                 | 149,615                                      |
| Sheriff   | 24,298,125                                   | 1,710,311            | 81,415            | 25,927,021                                   |
| <b>Total Justice &amp; Public Safety</b>        | <b>30,548,338</b>                            | <b>2,771,657</b>     | <b>160,874</b>    | <b>33,159,121</b>                            |
| <b>HEALTH AND HUMAN SERVICES</b>                | <b>6,672,082</b>                             | <b>1,290,156</b>     | <b>-</b>          | <b>7,962,238</b>                             |
| <b>ENVIRONMENT, PARKS AND EDUCATION</b>         |  |                      |                   |  |
| University of Wisconsin-Extension               | 13,457                                       | 527                  | -                 | 13,984                                       |
| Federated Library                               | 67,903                                       | 42,286               | -                 | 110,189                                      |
| Register of Deeds                               | 4,037,105                                    | 57,268               | -                 | 4,094,373                                    |
| Parks and Land Use                              | 19,157,831                                   | 1,211,504            | 133,951           | 20,235,384                                   |
| <b>Total Environment, Parks &amp; Education</b> | <b>23,276,296</b>                            | <b>1,311,585</b>     | <b>133,951</b>    | <b>24,453,930</b>                            |
| <b>PUBLIC WORKS</b>                             | <b>138,592,547</b>                           | <b>6,778,714</b>     | <b>137,745</b>    | <b>145,233,516</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                                | 699,013                                      | 165,370              | -                 | 864,383                                      |
| Department of Administration                    | 11,131,409                                   | 637,972              | -                 | 11,769,381                                   |
| Corporation Counsel                             | 98,624                                       | 3,098                | -                 | 101,722                                      |
| <b>Total General Administration</b>             | <b>11,979,662</b>                            | <b>806,440</b>       | <b>-</b>          | <b>12,786,102</b>                            |
| <b>TOTAL ACCUMULATED DEPRECIATION</b>           | <b>\$ 211,068,925</b>                        | <b>\$ 12,958,552</b> | <b>\$ 432,570</b> | <b>\$ 223,594,907</b>                        |