

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, 2016

	Aging and Disability Resource Center Contract Fund	Federated Library Fund	CAFE Shared Automation Fund	Walter Tarmann Fund	Land Information System Fund	Transportation Fund	Community Development Fund	Total Non-Major Special Revenue Funds
ASSETS								
Cash and investments	\$ 1,014,770	\$ 1,580,998	\$ 451,555	\$ 5,690,292	\$ 379,553	\$ -	\$ 1,129,987	\$ 10,247,155
Receivables:								
Property taxes levied for ensuing year's budget	-	3,517,752	-	-	-	2,946,985	-	6,464,737
Accounts	-	-	-	81,209	-	143,991	30,991	256,191
Total Receivables - Net	-	3,517,752	-	81,209	-	3,090,976	30,991	6,720,928
Due from other governments	509,822	3,079	-	-	-	1,775,389	606,549	2,894,839
Prepaid items	-	-	-	-	-	543	-	543
Inventories	-	-	-	-	-	56,080	-	56,080
Long term receivable	-	-	-	-	-	-	6,170,287	6,170,287
Total assets	\$ 1,524,592	\$ 5,101,829	\$ 451,555	\$ 5,771,501	\$ 379,553	\$ 4,922,988	\$ 7,937,814	\$ 26,089,832
LIABILITIES								
Accounts payable	\$ 204,776	\$ 21,626	\$ -	\$ -	\$ 23,315	\$ 407,009	\$ 437,639	\$ 1,094,365
Accrued compensation	-	-	-	-	-	59	-	59
Due to other governments	-	-	-	-	-	115,445	-	115,445
Due to other funds	-	-	-	-	-	1,366,269	-	1,366,269
Other unearned revenue	-	-	-	-	25,000	22,751	-	47,751
Total liabilities	204,776	21,626	-	-	48,315	1,911,533	437,639	2,623,889
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue - revolving loans	-	-	-	-	-	-	6,170,287	6,170,287
Deferred grant revenue	-	912,558	-	-	-	-	-	912,558
Property taxes levied for future periods	-	3,517,752	-	-	-	2,946,985	-	6,464,737
Total deferred inflows of resources	-	4,430,310	-	-	-	2,946,985	6,170,287	13,547,582
FUND BALANCES								
Non-spendable:								
Inventories	-	-	-	-	-	56,080	-	56,080
Prepaid items	-	-	-	-	-	543	-	543
Restricted:								
Park purposes	-	-	-	5,771,501	331,238	-	-	6,102,739
Community development	-	-	-	-	-	-	1,329,888	1,329,888
Library purposes	-	649,893	448,337	-	-	-	-	1,098,230
Human services	1,319,816	-	-	-	-	-	-	1,319,816
Assigned:								
Subsequent year's budget	-	-	3,218	-	-	7,847	-	11,065
Total Fund Balances	1,319,816	649,893	451,555	5,771,501	331,238	64,470	1,329,888	9,918,361
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 1,524,592	\$ 5,101,829	\$ 451,555	\$ 5,771,501	\$ 379,553	\$ 4,922,988	\$ 7,937,814	\$ 26,089,832

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, 2016

	Aging and Disability Resource Center Contract Fund	Federated Library Fund	CAFÉ Shared Automation Fund	Walter Tarmann Fund	Land Information System Fund	Transportation Fund	Community Development Fund	Total Non-Major Special Revenue Funds
REVENUES								
Intergovernmental contracts/grants	\$ 2,895,737	\$ 1,206,095	\$ 21,100	\$ 89,173	\$ 1,000	\$ 10,795,453	\$ 2,354,092	\$ 17,362,650
Taxes	-	3,464,119	-	-	-	2,900,070	-	6,364,189
Fines and licenses	-	-	-	-	-	119,310	-	119,310
Charges for services	-	327,348	394,817	-	561,033	423,426	-	1,706,624
Interdepartmental revenues	-	3,000	-	-	15,500	572,285	-	590,785
Investment earnings	-	8,863	2,689	-	-	-	-	11,552
Miscellaneous revenues	-	5,796	-	127,283	103,889	538,183	803,024	1,578,175
Total revenues	2,895,737	5,015,221	418,606	216,456	681,422	15,348,727	3,157,116	27,733,285
EXPENDITURES								
Current:								
Health and human services	2,895,737	-	-	-	-	-	-	2,895,737
Environment, parks and education	-	4,976,578	358,561	48,328	761,861	-	3,007,663	9,152,991
Public works	-	-	-	-	-	15,180,649	-	15,180,649
Capital outlay:								
Environment, parks and education	-	-	-	300,888	85,041	-	-	385,929
Public works	-	-	-	-	-	25,499	-	25,499
Total expenditures	2,895,737	4,976,578	358,561	349,216	846,902	15,206,148	3,007,663	27,640,805
Excess of Revenues Over (Under) Expenditures	-	38,643	60,045	(132,760)	(165,480)	142,579	149,453	92,480
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	-	-	88,000	-	88,000
Transfers out	-	-	-	(500,000)	-	(850,106)	-	(1,350,106)
Total other financing sources (uses)	-	-	-	(500,000)	-	(762,106)	-	(1,262,106)
Net change in fund balances	-	38,643	60,045	(632,760)	(165,480)	(619,527)	149,453	(1,169,626)
Fund Balances - January 1	1,319,816	611,250	391,510	6,404,261	496,718	683,997	1,180,435	11,087,987
Fund Balances - December 31	\$ 1,319,816	\$ 649,893	\$ 451,555	\$ 5,771,501	\$ 331,238	\$ 64,470	\$ 1,329,888	\$ 9,918,361

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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants	\$ 3,166,363	\$ 3,167,107	\$ 2,895,737	\$ (271,370)
Total revenues	<u>3,166,363</u>	<u>3,167,107</u>	<u>2,895,737</u>	<u>(271,370)</u>
EXPENDITURES				
Health and human services:				
Personnel	1,849,899	1,849,899	1,738,799	111,100
Operating	924,049	921,043	764,660	156,383
Interdepartmental charges	392,415	396,165	392,278	3,887
Total expenditures	<u>3,166,363</u>	<u>3,167,107</u>	<u>2,895,737</u>	<u>271,370</u>
Excess of Revenues Over Expenditures	-	-	-	-
Fund Balance - January 1	<u>1,319,816</u>	<u>1,319,816</u>	<u>1,319,816</u>	-
Fund Balance - December 31	<u><u>\$ 1,319,816</u></u>	<u><u>\$ 1,319,816</u></u>	<u><u>\$ 1,319,816</u></u>	<u><u>\$ -</u></u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - FEDERATED LIBRARY FUND
For The Year Ended December 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants	\$ 1,218,044	\$ 1,225,044	\$ 1,206,095	\$ (18,949)
Taxes	3,464,119	3,464,119	3,464,119	-
Charges for services	311,138	311,138	327,348	16,210
Interdepartmental revenues	6,500	6,500	3,000	(3,500)
Investment earnings	10,000	10,000	8,863	(1,137)
Miscellaneous revenues	2,000	2,000	5,796	3,796
Total revenues	<u>5,011,801</u>	<u>5,018,801</u>	<u>5,015,221</u>	<u>(3,580)</u>
EXPENDITURES				
Environment, parks and education:				
Personnel	534,204	534,204	493,044	41,160
Operating	4,456,792	4,463,792	4,364,451	99,341
Interdepartmental charges	120,805	120,805	119,083	1,722
Capital outlay	-	-	-	-
Total expenditures	<u>5,111,801</u>	<u>5,118,801</u>	<u>4,976,578</u>	<u>142,223</u>
Excess of Revenues Over (Under) Expenditures	(100,000)	(100,000)	38,643	138,643
Fund Balance - January 1	<u>611,250</u>	<u>611,250</u>	<u>611,250</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 511,250</u>	<u>\$ 511,250</u>	<u>\$ 649,893</u>	<u>\$ 138,643</u>

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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants	\$ 21,100	\$ 21,100	\$ 21,100	\$ -
Charges for services	395,119	395,119	394,817	(302)
Investment earnings	2,500	2,500	2,689	189
Total revenues	418,719	418,719	418,606	(113)
EXPENDITURES				
Environment, parks and education:				
Personnel	83,035	83,035	82,607	428
Operating	268,104	280,804	272,954	7,850
Interdepartmental charges	6,500	3,000	3,000	-
Total expenditures	357,639	366,839	358,561	8,278
Excess of Revenues Over Expenditures	61,080	51,880	60,045	8,165
Fund Balance - January 1	391,510	391,510	391,510	-
Fund Balance - December 31	\$ 452,590	\$ 443,390	\$ 451,555	\$ 8,165

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - WALTER TARMANN FUND
For The Year Ended December 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants	\$ -	\$ -	\$ 89,173	\$ 89,173
Investment earnings	100,000	100,000	-	(100,000)
Miscellaneous revenues	100,000	100,000	127,283	27,283
Total revenues	200,000	200,000	216,456	16,456
EXPENDITURES				
Environment, parks and education:				
Operating	125,000	125,000	48,328	76,672
Capital outlay	875,000	875,000	300,888	574,112
Total expenditures	1,000,000	1,000,000	349,216	650,784
Excess of Revenues Over (Under) Expenditures	(800,000)	(800,000)	(132,760)	667,240
OTHER FINANCING USES				
Transfers out	-	-	(500,000)	(500,000)
Total other financing uses	-	-	(500,000)	(500,000)
Net change in fund balances	(800,000)	(800,000)	(632,760)	167,240
Fund Balance - January 1	6,404,261	6,404,261	6,404,261	-
Fund Balance - December 31	\$ 5,604,261	\$ 5,604,261	\$ 5,771,501	\$ 167,240

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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Charges for services	650,400	650,400	561,033	(89,367)
Interdepartmental revenues	15,500	15,500	15,500	-
Miscellaneous revenues	103,166	103,166	103,889	723
Total revenues	770,066	770,066	681,422	(88,644)
EXPENDITURES				
Environment, parks and education:				
Personnel	448,689	433,689	428,400	5,289
Operating	246,772	261,772	261,744	28
Interdepartmental charges	74,605	74,605	71,717	2,888
Capital outlay	0	108,073	85,041	23,032
Total expenditures	770,066	878,139	846,902	31,237
Excess of Revenues Under Expenditures	-	(108,073)	(165,480)	(57,407)
Fund Balance - January 1	496,718	496,718	496,718	-
Fund Balance - December 31	\$ 496,718	\$ 388,645	\$ 331,238	\$ (57,407)

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - TRANSPORTATION FUND
For The Year Ended December 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants	\$ 10,397,017	\$ 10,617,017	\$ 10,795,453	\$ 178,436
Taxes	2,900,070	2,900,070	2,900,070	-
Fines and licenses	102,000	102,000	119,310	17,310
Charges for services	490,672	490,672	423,426	(67,246)
Interdepartmental revenues	577,600	577,600	572,285	(5,315)
Miscellaneous revenues	467,241	497,241	538,183	40,942
Total revenues	<u>14,934,600</u>	<u>15,184,600</u>	<u>15,348,727</u>	<u>164,127</u>
EXPENDITURES				
Public works:				
Personnel	6,523,833	6,588,833	6,566,738	22,095
Operating	4,065,683	4,337,683	4,283,834	53,849
Interdepartmental charges	4,395,084	4,330,084	4,330,077	7
Capital outlay	38,000	38,000	25,499	12,501
Total expenditures	<u>15,022,600</u>	<u>15,294,600</u>	<u>15,206,148</u>	<u>88,452</u>
Excess of Revenues Over (Under) Expenditures	<u>(88,000)</u>	<u>(110,000)</u>	<u>142,579</u>	<u>252,579</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	88,000	88,000
Transfers out	-	-	(850,106)	(850,106)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(762,106)</u>	<u>(762,106)</u>
Net change in fund balances	<u>(88,000)</u>	<u>(110,000)</u>	<u>(619,527)</u>	<u>(509,527)</u>
Fund Balance - January 1	683,997	683,997	683,997	-
Fund Balance - December 31	<u>\$ 595,997</u>	<u>\$ 573,997</u>	<u>\$ 64,470</u>	<u>\$ (509,527)</u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - COMMUNITY DEVELOPMENT FUND
For The Year Ended December 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants	\$ 2,320,953	\$ 4,421,322	\$ 2,354,092	\$ (2,067,230)
Miscellaneous revenues	628,159	1,742,221	803,024	(939,197)
Total revenues	<u>2,949,112</u>	<u>6,163,543</u>	<u>3,157,116</u>	<u>(3,006,427)</u>
EXPENDITURES				
Environment, parks and education				
Personnel	223,902	223,902	219,586	4,316
Operating	2,637,871	5,852,302	2,706,541	3,145,761
Interdepartmental charges	87,339	87,339	81,536	5,803
Total expenditures	<u>2,949,112</u>	<u>6,163,543</u>	<u>3,007,663</u>	<u>3,155,880</u>
Excess of Revenues Over Expenditures	-	-	149,453	149,453
Fund Balance - January 1	1,180,435	1,180,435	1,180,435	-
Fund Balance - December 31	<u>\$ 1,180,435</u>	<u>\$ 1,180,435</u>	<u>\$ 1,329,888</u>	<u>\$ 149,453</u>

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DEBT SERVICE FUND

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

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WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - DEBT SERVICE FUND
For The Year Ended December 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Taxes	\$ 13,109,500	\$ 13,109,500	\$ 13,109,500	\$ -
Investment earnings	-	-	60,216	60,216
Miscellaneous revenues	-	-	83,027	83,027
Total revenues	<u>13,109,500</u>	<u>13,109,500</u>	<u>13,252,743</u>	<u>143,243</u>
EXPENDITURES				
Debt service:				
Principal retirement	12,705,000	12,705,000	12,705,000	-
Interest and fiscal charges	1,948,617	1,948,617	1,648,616	300,001
Total expenditures	<u>14,653,617</u>	<u>14,653,617</u>	<u>14,353,616</u>	<u>300,001</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,544,117)</u>	<u>(1,544,117)</u>	<u>(1,100,873)</u>	<u>443,244</u>
OTHER FINANCING SOURCES				
Premium on general obligation notes issued	-	-	430,903	430,903
Transfers in	-	-	510,000	510,000
Total other financing sources	<u>-</u>	<u>-</u>	<u>940,903</u>	<u>940,903</u>
Net change in fund balances	<u>(1,544,117)</u>	<u>(1,544,117)</u>	<u>(159,970)</u>	<u>1,384,147</u>
Fund Balance - January 1	2,187,701	2,187,701	2,187,701	-
Fund Balance - December 31	<u>\$ 643,584</u>	<u>\$ 643,584</u>	<u>\$ 2,027,731</u>	<u>\$ 1,384,147</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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
General intergovernmental assistance	\$ 700,000	\$ 700,000	\$ 700,000	\$ -
Intergovernmental contracts/grants	3,353,000	3,153,000	2,397,783	(755,217)
Taxes	1,747,000	1,747,000	1,747,000	-
Investment earnings	275,000	275,000	96,002	(178,998)
Miscellaneous revenues	-	-	98,446	98,446
Total revenues	<u>6,075,000</u>	<u>5,875,000</u>	<u>5,039,231</u>	<u>(835,769)</u>
EXPENDITURES				
Capital outlay:				
Justice and public safety	2,579,000	4,416,673	1,922,129	2,494,544
Health and human services	1,785,000	4,220,885	280,420	3,940,465
Environment, parks and education	1,315,000	3,665,019	1,687,619	1,977,400
Public works	14,512,000	24,708,255	11,924,268	12,783,987
General government	375,000	2,204,336	837,566	1,366,770
Total expenditures	<u>20,566,000</u>	<u>39,215,168</u>	<u>16,652,002</u>	<u>22,563,166</u>
Excess of Revenues Over (Under) Expenditures	<u>(14,491,000)</u>	<u>(33,340,168)</u>	<u>(11,612,771)</u>	<u>21,727,397</u>
OTHER FINANCING SOURCES (USES)				
General obligation notes issued	12,000,000	12,000,000	11,500,000	(500,000)
Transfers in	-	-	1,206,000	1,206,000
Transfers out	-	-	(72,880)	(72,880)
Total other financing sources (uses)	<u>12,000,000</u>	<u>12,000,000</u>	<u>12,633,120</u>	<u>633,120</u>
Net change in fund balances	<u>(2,491,000)</u>	<u>(21,340,168)</u>	<u>1,020,349</u>	<u>22,360,517</u>
Fund Balance - January 1	23,455,434	23,455,434	23,455,434	-
Fund Balance - December 31	<u>\$ 20,964,434</u>	<u>\$ 2,115,266</u>	<u>\$ 24,475,783</u>	<u>\$ 22,360,517</u>

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NON-MAJOR ENTERPRISE FUNDS

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

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

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

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WAUKESHA COUNTY, WISCONSIN

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

December 31, 2016

	Golf Course Fund	Ice Arena Fund	Total Non-Major Enterprise Funds
ASSETS			
Current assets:			
Cash and investments	\$ 560,511	\$ 504,812	\$ 1,065,323
Receivables:			
Accounts	-	3,957	3,957
Due from other governments	-	350	350
Prepaid items	1,220	-	1,220
Inventories	90,640	180	90,820
Total current assets	<u>652,371</u>	<u>509,299</u>	<u>1,161,670</u>
Noncurrent assets:			
Advances to other funds	461,609	-	461,609
Capital assets:			
Construction in progress	329,432	-	329,432
Land	384,715	1,800,000	2,184,715
Buildings	2,780,388	6,189,857	8,970,245
Improvements other than buildings	2,512,555	496,960	3,009,515
Machinery and equipment	764,733	217,140	981,873
Software	15,622	-	15,622
Less accumulated depreciation/amortization	(4,541,518)	(4,574,264)	(9,115,782)
Total capital assets (net of accumulated depreciation/amortization)	<u>2,245,927</u>	<u>4,129,693</u>	<u>6,375,620</u>
Total noncurrent assets	<u>2,707,536</u>	<u>4,129,693</u>	<u>6,837,229</u>
Total assets	<u>\$ 3,359,907</u>	<u>\$ 4,638,992</u>	<u>\$ 7,998,899</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension related amounts	\$ 468,217	\$ 209,996	\$ 678,213
Total deferred outflows of resources	<u>\$ 468,217</u>	<u>\$ 209,996</u>	<u>\$ 678,213</u>
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 44,519	\$ 56,762	\$ 101,281
Accrued compensation	15,013	13,609	28,622
Other unearned revenue	-	91,608	91,608
Total current liabilities	<u>59,532</u>	<u>161,979</u>	<u>221,511</u>
Noncurrent liabilities:			
Net pension liability	86,955	38,204	125,159
Advances from other funds	-	2,101,593	2,101,593
Total noncurrent liabilities	<u>86,955</u>	<u>2,139,797</u>	<u>2,226,752</u>
Total liabilities	<u>\$ 146,487</u>	<u>\$ 2,301,776</u>	<u>\$ 2,448,263</u>
DEFERRED INFLOWS OF RESOURCES			
Pension related amounts	\$ 183,153	\$ 80,468	\$ 263,621
Total deferred inflows of resources	<u>\$ 183,153</u>	<u>\$ 80,468</u>	<u>\$ 263,621</u>
NET POSITION			
Net investment in capital assets	\$ 2,245,927	\$ 4,129,693	\$ 6,375,620
Unrestricted (deficit)	1,252,557	(1,662,949)	(410,392)
Total net position	<u>\$ 3,498,484</u>	<u>\$ 2,466,744</u>	<u>\$ 5,965,228</u>

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - ALL NON-MAJOR ENTERPRISE FUNDS
For The Year Ended December 31, 2016

	Golf Course Fund	Ice Arena Fund	Total Non-Major Enterprise Funds
OPERATING REVENUES			
Charges for services	\$ 2,951,671	\$ 1,015,374	\$ 3,967,045
Miscellaneous revenues	140	6,912	7,052
Total operating revenues	2,951,811	1,022,286	3,974,097
OPERATING EXPENSES			
Salaries	857,573	406,439	1,264,012
Benefits	317,828	130,290	448,118
Operating	809,134	406,624	1,215,758
Interdepartmental	797,382	95,432	892,814
Depreciation	175,738	275,292	451,030
Total operating expenses	2,957,655	1,314,077	4,271,732
Operating loss	(5,844)	(291,791)	(297,635)
NON-OPERATING REVENUES			
Investment earnings	7,740	7,032	14,772
Total non-operating revenues	7,740	7,032	14,772
Income (loss) before transfers	1,896	(284,759)	(282,863)
Transfers out	(65,000)	-	(65,000)
Change in net position	(63,104)	(284,759)	(347,863)
Net position - January 1	3,561,588	2,751,503	6,313,091
Net position - December 31	\$ 3,498,484	\$ 2,466,744	\$ 5,965,228

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF CASH FLOWS - ALL NON-MAJOR ENTERPRISE FUNDS
For The Year Ended December 31, 2016

	Golf Course Fund	Ice Arena Fund	Total Non-Major Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	\$ 2,951,811	\$ 1,109,588	\$ 4,061,399
Payments to suppliers	(745,452)	(380,744)	(1,126,196)
Payments to employees	(1,129,128)	(515,179)	(1,644,307)
Payments for interfund services used	(797,382)	(95,432)	(892,814)
Total cash flows from operating activities	279,849	118,233	398,082
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES			
Transfers to other funds	(65,000)	-	(65,000)
Total cash flows from non-capital financing activities	(65,000)	-	(65,000)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition of capital assets	(293,475)	(154,126)	(447,601)
Total cash flows from capital and related financing activities	(293,475)	(154,126)	(447,601)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received	7,740	7,032	14,772
Total cash flows from investing activities	7,740	7,032	14,772
Net change in cash and cash equivalents	(70,886)	(28,861)	(99,747)
Cash and Cash Equivalents, Beginning of Year	631,397	533,673	1,165,070
Cash and Cash Equivalents, End of Year	\$ 560,511	\$ 504,812	\$ 1,065,323
NON-CASH CAPITAL AND RELATED FINANCING ACTIVITIES			
None			
RECONCILIATION OF OPERATING LOSS TO NET CASH FLOWS FROM OPERATING ACTIVITIES			
Operating loss	\$ (5,844)	\$ (291,791)	\$ (297,635)
Depreciation expense	175,738	275,292	451,030
(Increase) Decrease in accounts receivable	-	(3,957)	(3,957)
(Increase) Decrease in due from other governments	-	(350)	(350)
(Increase) Decrease in prepaid items	177	-	177
(Increase) Decrease in inventories	36,401	-	36,401
(Increase) Decrease in net pension asset	125,003	54,822	179,825
(Increase) Decrease in deferred outflows - pension related amounts	(338,434)	(153,037)	(491,471)
Increase (Decrease) in accounts payable	27,104	25,880	52,984
Increase (Decrease) in accrued compensation	(10,132)	1,213	(8,919)
Increase (Decrease) in other unearned revenue	-	91,608	91,608
Increase (Decrease) in net pension liability	86,955	38,204	125,159
Increase (Decrease) in deferred inflows - pension related amounts	182,881	80,349	263,230
Net cash flows from operating activities	\$ 279,849	\$ 118,233	\$ 398,082

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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, 2016

	Health and Dental Insurance Fund	Vehicle Replacement Fund	Risk Management/ Self-Insurance Fund	Central Fleet Maintenance Fund	Collections Fund	End User Technology Fund	Total Internal Service Funds
ASSETS							
Current Assets:							
Cash and investments	\$ 10,139,685	\$ 828,905	\$ 3,751,964	\$ 805,356	\$ 713,742	\$ 2,150,169	\$ 18,389,821
Receivables:							
Accounts	400,425	-	228,767	-	52,242	10,871	692,305
Total receivables	400,425	-	228,767	-	52,242	10,871	692,305
Due from other governments	23,771	-	-	1,884	2,522	1,066	29,243
Prepaid items	117,076	-	-	-	-	-	117,076
Inventories	-	-	-	562,071	-	5,867	567,938
Total current assets	10,680,957	828,905	3,980,731	1,369,311	768,506	2,167,973	19,796,383
Noncurrent Assets:							
Restricted cash and investments	-	-	464,855	-	-	-	464,855
Deposit in WMMIC	-	-	2,459,264	-	-	-	2,459,264
Capital assets:							
Construction in progress	-	-	-	-	-	826,251	826,251
Buildings	-	-	-	4,122,283	-	-	4,122,283
Improvements other than buildings	-	-	-	22,089	-	-	22,089
Machinery and equipment	-	-	7,637	930,911	159,301	5,489,927	14,531,552
Software	-	-	-	-	-	196,732	196,732
Vehicles	-	16,632,932	-	-	-	-	16,632,932
Less accumulated depreciation/amortization	-	(13,342,660)	(7,637)	(2,389,781)	(150,528)	(3,442,960)	(19,333,566)
Total capital assets (net of accumulated depreciation/amortization)	-	11,234,048	-	2,685,502	8,773	3,069,950	16,998,273
Total noncurrent assets	-	11,234,048	2,924,119	2,685,502	8,773	3,069,950	19,922,392
Total assets	\$ 10,680,957	\$ 12,062,953	\$ 6,904,850	\$ 4,054,813	\$ 777,279	\$ 5,237,923	\$ 39,718,775
DEFERRED OUTFLOWS OF RESOURCES							
Pension related amounts	\$ -	\$ -	\$ 153,752	\$ 478,244	\$ 231,067	\$ 1,947,210	\$ 2,810,273
Total deferred outflows of resources	\$ -	\$ -	\$ 153,752	\$ 478,244	\$ 231,067	\$ 1,947,210	\$ 2,810,273
LIABILITIES							
Current liabilities:							
Accounts payable	\$ 435,096	\$ -	\$ 41,297	\$ 273,077	\$ 29,054	\$ 180,141	\$ 958,665
Accrued compensation	-	-	21,581	44,831	22,004	216,086	304,502
Other liabilities	-	-	-	-	88,693	3,500	92,193
Claims payable - current	1,667,835	-	1,575,580	-	-	-	3,243,415
Total current liabilities	2,102,931	-	1,638,458	317,908	139,751	399,727	4,598,775

(CONTINUED)

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF NET POSITION - ALL INTERNAL SERVICE FUNDS
December 31, 2016

	Health and Dental Insurance Fund	Vehicle Replacement Fund	Risk Management/ Self-Insurance Fund	Central Fleet Maintenance Fund	Collections Fund	End User Technology Fund	Total Internal Service Funds
LIABILITIES (continued):							
Noncurrent liabilities:							
Net pension liability	\$ -	\$ -	\$ 27,799	\$ 87,286	\$ 41,890	\$ 360,852	\$ 517,827
Claims payable	87,781	-	3,198,922	-	-	-	3,286,703
Total noncurrent liabilities	87,781	-	3,226,721	87,286	41,890	360,852	3,804,530
Total liabilities	\$ 2,190,712	\$ -	\$ 4,865,179	\$ 405,194	\$ 181,641	\$ 760,579	\$ 8,403,305
DEFERRED INFLOWS OF RESOURCES							
Pension related amounts	\$ -	\$ -	\$ 58,487	\$ 183,639	\$ 88,133	\$ 759,196	\$ 1,089,455
Total deferred inflows of resources	\$ -	\$ -	\$ 58,487	\$ 183,639	\$ 88,133	\$ 759,196	\$ 1,089,455
NET POSITION							
Net investment in capital assets	\$ -	\$ 11,234,048	\$ -	\$ 2,685,502	\$ 8,773	\$ 3,069,950	\$ 16,998,273
Unrestricted (deficit)	8,490,245	828,905	2,134,936	1,258,722	729,799	2,595,408	16,038,015
Total net position	\$ 8,490,245	\$ 12,062,953	\$ 2,134,936	\$ 3,944,224	\$ 738,572	\$ 5,665,358	\$ 33,036,288

(CONCLUDED)

WAUKESHA COUNTY, WISCONSIN
COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - ALL INTERNAL SERVICE FUNDS
For The Year Ended December 31, 2016

	Health and Dental Insurance Fund	Vehicle Replacement Fund	Risk Management/ Self-Insurance Fund	Central Fleet Maintenance Fund	Communications Fund	Collections Fund	End User Technology Fund	Total Internal Service Funds
OPERATING REVENUES								
Charges for services	\$ 3,249,598	\$ -	\$ -	\$ 90,213	\$ -	\$ 204,576	\$ 158,713	\$ 3,703,100
Interdepartmental revenues	16,589,240	2,603,437	2,153,319	3,514,204	-	522,567	6,439,525	31,822,292
Miscellaneous revenues	1,466,799	-	185,376	38,160	-	182,960	35,442	1,908,737
Total operating revenues	21,305,637	2,603,437	2,338,695	3,642,577	-	910,103	6,633,680	37,434,129
OPERATING EXPENSES								
Salaries	-	-	244,446	770,951	-	359,874	2,433,923	3,809,194
Benefits	-	-	78,388	416,320	-	172,890	1,039,248	1,706,846
Insurance and claims expense	18,743,253	-	2,334,774	-	-	-	-	21,078,027
Operating	2,271,589	570	36,900	2,318,763	-	122,962	2,999,874	7,750,658
Interdepartmental	4,352	92,674	80,257	74,150	-	190,225	129,260	570,918
Depreciation	-	2,840,539	59	153,706	-	11,095	535,039	3,540,438
Total operating expenses	21,019,194	2,933,783	2,774,824	3,733,890	-	857,046	7,137,344	38,456,081
Operating income (loss)	286,443	(330,346)	(436,129)	(91,313)	-	53,057	(503,664)	(1,021,952)
NON-OPERATING REVENUES								
Investment earnings	4,184	8,378	270,408	-	-	-	-	282,970
Gain (loss) on disposal of capital assets	-	912,867	(345)	2,482	-	-	(10,422)	904,582
Total non-operating revenues	4,184	921,245	270,063	2,482	-	-	(10,422)	1,187,552
Income (loss) before transfers	290,627	590,899	(166,066)	(88,831)	-	53,057	(514,086)	165,600
Transfers in	72,880	-	63,428	-	-	-	1,100,844	1,237,152
Transfers out	-	-	-	-	(1,100,844)	(30,000)	(305,086)	(1,435,930)
Change in net position	363,507	590,899	(102,638)	(88,831)	(1,100,844)	23,057	281,672	(33,178)
Net position - January 1	8,126,738	11,472,054	2,237,574	4,033,055	1,100,844	715,515	5,383,686	33,069,466
Net position - December 31	\$ 8,490,245	\$ 12,062,953	\$ 2,134,936	\$ 3,944,224	\$ -	\$ 738,572	\$ 5,665,358	\$ 33,036,288

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WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF CASH FLOWS - ALL INTERNAL SERVICE FUNDS
For The Year Ended December 31, 2016

	Health and Dental Insurance Fund	Vehicle Replacement Fund	Risk Management/ Self-Insurance Fund	Central Fleet Maintenance Fund	Communications Fund	Collections Fund	End User Technology Fund	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES								
Receipts from customers and users	\$ 4,491,783	\$ -	\$ 210,739	\$ 128,542	\$ 54	\$ 379,993	\$ 196,765	\$ 5,407,876
Receipts from interfund services provided	16,589,240	2,603,437	2,153,319	3,514,204	-	522,567	6,439,525	31,822,292
Payments to suppliers	(21,539,985)	(570)	(2,103,725)	(2,205,160)	(2,316)	(196,569)	(3,173,738)	(29,222,063)
Payments to employees	-	-	(306,261)	(1,147,453)	40,844	(509,093)	(3,286,624)	(5,208,587)
Payments for interfund services used	(4,352)	(92,674)	(80,257)	(74,150)	-	(190,225)	(129,260)	(570,918)
Total cash flows from operating activities	(463,314)	2,510,193	(126,185)	215,983	38,582	6,673	46,668	2,228,600
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES								
Transfers to other funds	-	-	-	-	(274,329)	(30,000)	(305,086)	(609,415)
Transfers from other funds	72,880	-	63,428	-	-	-	274,329	410,637
Total cash flows from non-capital financing activities	72,880	-	63,428	-	(274,329)	(30,000)	(30,757)	(198,778)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES								
Acquisition of capital assets	-	(4,291,019)	-	(31,410)	-	-	(429,159)	(4,751,588)
Proceeds from sales of capital assets	-	930,129	-	2,482	-	-	-	932,611
Total cash flows from capital and related financing activities	-	(3,360,890)	-	(28,928)	-	-	(429,159)	(3,818,977)
CASH FLOWS FROM INVESTING ACTIVITIES								
Interest received	4,184	8,378	270,408	-	-	-	-	282,970
Total cash flows from investing activities	4,184	8,378	270,408	-	-	-	-	282,970
Net change in cash and cash equivalents	(386,250)	(842,319)	207,651	187,055	(235,747)	(23,327)	(413,248)	(1,506,185)
Cash and Cash Equivalents, Beginning of Year	10,525,935	1,671,224	4,009,168	618,301	235,747	737,069	2,563,417	20,360,861
Cash and Cash Equivalents, End of Year	\$ 10,139,685	\$ 828,905	\$ 4,216,819	\$ 805,356	\$ -	\$ 713,742	\$ 2,150,169	\$ 18,854,676
NON-CASH CAPITAL AND RELATED FINANCING ACTIVITIES								
Interfund transfer of capital assets	\$ -	\$ -	\$ -	\$ -	\$ (1,076,076)	\$ -	\$ 1,076,076	\$ -

(CONTINUED)

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF CASH FLOWS - ALL INTERNAL SERVICE FUNDS
For The Year Ended December 31, 2016

	Health and Dental Insurance Fund	Vehicle Replacement Fund	Risk Management/ Self-Insurance Fund	Central Fleet Maintenance Fund	Communications Fund	Collections Fund	End User Technology Fund	Total Internal Service Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES								
Operating income (loss)	\$ 286,443	\$ (330,346)	\$ (436,129)	\$ (91,313)	\$ -	\$ 53,057	\$ (503,664)	\$ (1,021,952)
Depreciation expense	-	2,840,539	59	153,706	-	11,095	535,039	3,540,438
(Increase) Decrease in accounts receivable	(230,282)	-	25,363	1,038	-	(7,449)	3,654	(207,676)
(Increase) Decrease in due from other governments	5,668	-	-	(869)	54	(94)	(1,044)	3,715
(Increase) Decrease in prepaid items	(117,076)	-	-	-	-	-	-	(117,076)
(Increase) Decrease in inventories	-	-	-	(6,566)	4,490	-	(2,811)	(4,887)
(Increase) Decrease in net pension asset	-	-	41,048	122,736	25,318	61,865	507,116	758,083
(Increase) Decrease in deferred outflows - pension related amounts	-	-	(111,578)	(349,691)	26,209	(167,509)	(1,426,218)	(2,028,787)
Increase (Decrease) in accounts payable	224,011	-	(29,048)	120,169	(6,806)	(43,775)	(171,053)	93,498
Increase (Decrease) in accrued compensation	-	-	906	(3,885)	(10,628)	(574)	(13,297)	(27,478)
Increase (Decrease) in other liabilities	-	-	-	-	-	(29,832)	-	(29,832)
Increase (Decrease) in claims payable	(632,078)	-	296,997	-	-	-	-	(335,081)
Increase (Decrease) in net pension liability	-	-	27,799	87,286	-	41,890	360,852	517,827
Increase (Decrease) in deferred inflows - pension related amounts	-	-	58,398	183,372	(55)	87,999	758,094	1,087,808
Net cash flows from operating activities	\$ (463,314)	\$ 2,510,193	\$ (126,185)	\$ 215,983	\$ 38,582	\$ 6,673	\$ 46,668	\$ 2,228,600
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE COMBINING STATEMENT OF NET POSITION								
Cash and investments - statement of net position	\$ 10,139,685	\$ 828,905	\$ 3,751,964	\$ 805,356	\$ -	\$ 713,742	\$ 2,150,169	\$ 18,389,821
Restricted cash and investments - statement of net position	-	-	464,855	-	-	-	-	464,855
Cash and cash equivalents - end of year	\$ 10,139,685	\$ 828,905	\$ 4,216,819	\$ 805,356	\$ -	\$ 713,742	\$ 2,150,169	\$ 18,854,676

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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, 2016

	Dog License Fund	Unclaimed Property Fund	Flexible Spending Account	Workforce Development Center Fund	District Attorney NSF Fund	Homemaker Fund
ASSETS						
Cash and investments	\$ 6,829	\$ 135,766	\$ 99,164	\$ 220,716	\$ 98,474	\$ 135,080
Total assets	\$ 6,829	\$ 135,766	\$ 99,164	\$ 220,716	\$ 98,474	\$ 135,080
LIABILITIES						
Other liabilities	\$ -	\$ 135,766	\$ 99,164	\$ 220,716	\$ 98,474	\$ 135,080
Due to other governments	6,829	-	-	-	-	-
Total liabilities	\$ 6,829	\$ 135,766	\$ 99,164	\$ 220,716	\$ 98,474	\$ 135,080

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF ASSETS AND LIABILITIES - AGENCY FUNDS
December 31, 2016

Representative Payee Fund	Sheriff Processing Fee	Deferred Compensation Administration	Main Jail Fund	Municipal Property Tax Collections	Clerk of Courts Fund	Total Agency Funds
\$ 490,090	\$ 74,503	\$ 227,982	\$ 44,220	\$ 8,840,951	\$ 4,368,410	\$ 14,742,185
<u>\$ 490,090</u>	<u>\$ 74,503</u>	<u>\$ 227,982</u>	<u>\$ 44,220</u>	<u>\$ 8,840,951</u>	<u>\$ 4,368,410</u>	<u>\$ 14,742,185</u>
\$ 490,090	\$ 74,503	\$ 227,982	\$ 44,220	\$ -	\$ 4,368,410	\$ 5,894,405
-	-	-	-	8,840,951	-	8,847,780
<u>\$ 490,090</u>	<u>\$ 74,503</u>	<u>\$ 227,982</u>	<u>\$ 44,220</u>	<u>\$ 8,840,951</u>	<u>\$ 4,368,410</u>	<u>\$ 14,742,185</u>

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
AGENCY FUNDS
December 31, 2016

	Balance January 1, 2016	Additions	Deductions	Balance December 31, 2016
DOG LICENSE FUND				
Assets				
Cash and investments	\$ 49,536	\$ 9,582	\$ 52,289	\$ 6,829
Total assets	\$ 49,536	\$ 9,582	\$ 52,289	\$ 6,829
Liabilities				
Accounts payable	\$ 27	\$ 51,384	\$ 51,411	\$ -
Due to other governments	49,509	9,582	52,262	6,829
Total liabilities	\$ 49,536	\$ 60,966	\$ 103,673	\$ 6,829
UNCLAIMED PROPERTY FUND				
Assets				
Cash and investments	\$ 121,928	\$ 194,022	\$ 180,184	\$ 135,766
Total assets	\$ 121,928	\$ 194,022	\$ 180,184	\$ 135,766
Liabilities				
Other liabilities	\$ 121,928	\$ 216,386	\$ 202,548	\$ 135,766
Total liabilities	\$ 121,928	\$ 216,386	\$ 202,548	\$ 135,766
FLEXIBLE SPENDING ACCOUNT FUND				
Assets				
Cash and investments	\$ 98,631	\$ 381,863	\$ 381,330	\$ 99,164
Total assets	\$ 98,631	\$ 381,863	\$ 381,330	\$ 99,164
Liabilities				
Other liabilities	\$ 98,631	\$ 381,863	\$ 381,330	\$ 99,164
Total liabilities	\$ 98,631	\$ 381,863	\$ 381,330	\$ 99,164
WORKFORCE DEVELOPMENT CENTER FUND				
Assets				
Cash and investments	\$ 218,297	\$ 2,419	\$ -	\$ 220,716
Total assets	\$ 218,297	\$ 2,419	\$ -	\$ 220,716
Liabilities				
Other liabilities	\$ 218,297	\$ 2,419	\$ -	\$ 220,716
Total liabilities	\$ 218,297	\$ 2,419	\$ -	\$ 220,716
DISTRICT ATTORNEY NSF FUND				
Assets				
Cash and investments	\$ 61,576	\$ 634,861	\$ 597,963	\$ 98,474
Total assets	\$ 61,576	\$ 634,861	\$ 597,963	\$ 98,474
Liabilities				
Other liabilities	\$ 61,576	\$ 634,861	\$ 597,963	\$ 98,474
Total liabilities	\$ 61,576	\$ 634,861	\$ 597,963	\$ 98,474

(CONTINUED)

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
AGENCY FUNDS
December 31, 2016

	Balance January 1, 2016	Additions	Deductions	Balance December 31, 2016
HOMEMAKER FUND				
Assets				
Cash and investments	\$ 190,513	\$ 350,586	\$ 406,019	\$ 135,080
Total assets	\$ 190,513	\$ 350,586	\$ 406,019	\$ 135,080
Liabilities				
Other liabilities	\$ 190,513	\$ 350,586	\$ 406,019	\$ 135,080
Total liabilities	\$ 190,513	\$ 350,586	\$ 406,019	\$ 135,080
REPRESENTATIVE PAYEE FUND				
Assets				
Cash and investments	\$ 577,842	\$ 120,380	\$ 208,132	\$ 490,090
Total assets	\$ 577,842	\$ 120,380	\$ 208,132	\$ 490,090
Liabilities				
Other liabilities	\$ 577,842	\$ 120,380	\$ 208,132	\$ 490,090
Total liabilities	\$ 577,842	\$ 120,380	\$ 208,132	\$ 490,090
SHERIFF PROCESSING FEE FUND				
Assets				
Cash and investments	\$ 85,104	\$ 3,402,125	\$ 3,412,726	\$ 74,503
Total assets	\$ 85,104	\$ 3,402,125	\$ 3,412,726	\$ 74,503
Liabilities				
Other liabilities	\$ 85,104	\$ 3,402,125	\$ 3,412,726	\$ 74,503
Total liabilities	\$ 85,104	\$ 3,402,125	\$ 3,412,726	\$ 74,503
DEFERRED COMPENSATION ADMINISTRATION FUND				
Assets				
Cash and investments	\$ 218,704	\$ 9,278	\$ -	\$ 227,982
Total assets	\$ 218,704	\$ 9,278	\$ -	\$ 227,982
Liabilities				
Other liabilities	\$ 218,704	\$ 9,278	\$ -	\$ 227,982
Total liabilities	\$ 218,704	\$ 9,278	\$ -	\$ 227,982
MAIN JAIL FUND				
Assets				
Cash and investments	\$ 36,016	\$ 2,371,088	\$ 2,362,884	\$ 44,220
Total assets	\$ 36,016	\$ 2,371,088	\$ 2,362,884	\$ 44,220
Liabilities				
Other liabilities	\$ 36,016	\$ 2,371,088	\$ 2,362,884	\$ 44,220
Total liabilities	\$ 36,016	\$ 2,371,088	\$ 2,362,884	\$ 44,220

(CONTINUED)

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
 AGENCY FUNDS
 December 31, 2016

	<u>Balance January 1, 2016</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2016</u>
MUNICIPAL PROPERTY TAX COLLECTION FUND				
Assets				
Cash and investments	\$ 15,738,233	\$ 8,840,951	\$ 15,738,233	\$ 8,840,951
Total assets	<u>\$ 15,738,233</u>	<u>\$ 8,840,951</u>	<u>\$ 15,738,233</u>	<u>\$ 8,840,951</u>
Liabilities				
Due to other governments	\$ 15,738,233	\$ 8,840,951	\$ 15,738,233	\$ 8,840,951
Total liabilities	<u>\$ 15,738,233</u>	<u>\$ 8,840,951</u>	<u>\$ 15,738,233</u>	<u>\$ 8,840,951</u>
CLERK OF COURTS FUND				
Assets				
Cash and investments	\$ 3,820,333	\$ 24,791,986	\$ 24,243,909	\$ 4,368,410
Total assets	<u>\$ 3,820,333</u>	<u>\$ 24,791,986</u>	<u>\$ 24,243,909</u>	<u>\$ 4,368,410</u>
Liabilities				
Other liabilities	\$ 3,820,333	\$ 24,791,986	\$ 24,243,909	\$ 4,368,410
Total liabilities	<u>\$ 3,820,333</u>	<u>\$ 24,791,986</u>	<u>\$ 24,243,909</u>	<u>\$ 4,368,410</u>
TOTAL AGENCY FUNDS				
Assets				
Cash and investments	\$ 21,216,713	\$ 41,109,141	\$ 47,583,669	\$ 14,742,185
Total assets	<u>\$ 21,216,713</u>	<u>\$ 41,109,141</u>	<u>\$ 47,583,669</u>	<u>\$ 14,742,185</u>
Liabilities				
Accounts payable	\$ 27	\$ 51,384	\$ 51,411	\$ -
Other liabilities	5,428,944	32,280,972	31,815,511	5,894,405
Due to other governments	15,787,742	8,850,533	15,790,495	8,847,780
Total liabilities	<u>\$ 21,216,713</u>	<u>\$ 41,182,889</u>	<u>\$ 47,657,417</u>	<u>\$ 14,742,185</u>

(CONCLUDED)

GENERAL LONG TERM DEBT

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WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF LONG-TERM DEBT
December 31, 2016

<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	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 28, 2015	1.00 to 2.00
Series 2016	July 27, 2016	2.00 to 3.00

Total General Obligation Promissory Notes

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF LONG-TERM DEBT
December 31, 2016

<u>Maturity Date</u>	<u>Original Principal</u>	<u>Payments Through December 31, 2016</u>	<u>Balance Outstanding</u>
April 1, 2018	\$ 10,000,000	\$ 7,900,000	\$ 2,100,000
April 1, 2019	15,700,000	11,850,000	3,850,000
April 1, 2020	9,000,000	4,160,000	4,840,000
April 1, 2021	19,490,000	13,190,000	6,300,000
April 1, 2022	20,000,000	5,700,000	14,300,000
April 1, 2023	17,000,000	1,700,000	15,300,000
April 1, 2017	4,255,000	3,215,000	1,040,000
April 1, 2024	10,000,000	800,000	9,200,000
April 1, 2025	10,000,000	300,000	9,700,000
April 1, 2026	11,500,000	-	11,500,000
	<u>\$ 126,945,000</u>	<u>\$ 48,815,000</u>	<u>\$ 78,130,000</u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF DEBT SERVICE REQUIREMENTS
December 31, 2016

Note Title	2017	2018	2019	2020
GENERAL OBLIGATION PROMISSORY NOTES OF 2008				
Principal	\$ 1,100,000	\$ 1,000,000	\$ -	\$ -
Interest	53,700	17,500	-	-
GENERAL OBLIGATION PROMISSORY NOTES OF 2009				
Principal	1,450,000	1,300,000	1,100,000	-
Interest	102,938	58,250	18,563	-
GENERAL OBLIGATION PROMISSORY NOTES OF 2010				
Principal	1,435,000	1,435,000	1,255,000	715,000
Interest	152,164	103,015	53,430	14,479
GENERAL OBLIGATION PROMISSORY NOTES OF 2011				
Principal	1,800,000	2,000,000	1,000,000	1,000,000
Interest	136,250	88,750	51,250	26,250
GENERAL OBLIGATION PROMISSORY NOTES OF 2012				
Principal	2,600,000	2,700,000	2,800,000	2,500,000
Interest	261,625	208,625	153,625	100,625
GENERAL OBLIGATION PROMISSORY NOTES OF 2013				
Principal	2,000,000	2,300,000	2,350,000	2,350,000
Interest	296,000	253,000	206,500	159,500
GENERAL OBLIGATION REFUNDING NOTES OF 2014				
Principal	1,040,000	-	-	-
Interest	4,160	-	-	-
GENERAL OBLIGATION PROMISSORY NOTES OF 2014				
Principal	500,000	800,000	1,500,000	1,500,000
Interest	184,000	171,000	148,000	118,000
GENERAL OBLIGATION PROMISSORY NOTES OF 2015				
Principal	400,000	400,000	800,000	1,400,000
Interest	171,000	166,000	159,000	144,500
GENERAL OBLIGATION PROMISSORY NOTES OF 2016				
Principal	680,000	745,000	860,000	1,000,000
Interest	294,063	234,400	218,350	199,750
Total Principal	13,005,000	12,680,000	11,665,000	10,465,000
Total Interest	1,655,900	1,300,540	1,008,718	763,104
Total Payments By Year	<u>\$ 14,660,900</u>	<u>\$ 13,980,540</u>	<u>\$ 12,673,718</u>	<u>\$ 11,228,104</u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF DEBT SERVICE REQUIREMENTS
December 31, 2016

2021	2022	2023	2024	2025	2026	Totals
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,100,000
-	-	-	-	-	-	71,200
-	-	-	-	-	-	3,850,000
-	-	-	-	-	-	179,751
-	-	-	-	-	-	4,840,000
-	-	-	-	-	-	323,088
500,000	-	-	-	-	-	6,300,000
6,875	-	-	-	-	-	309,375
2,400,000	1,300,000	-	-	-	-	14,300,000
51,625	13,813	-	-	-	-	789,938
2,300,000	2,000,000	2,000,000	-	-	-	15,300,000
113,000	67,500	22,500	-	-	-	1,118,000
-	-	-	-	-	-	1,040,000
-	-	-	-	-	-	4,160
1,500,000	1,400,000	1,200,000	800,000	-	-	9,200,000
88,000	59,000	31,500	9,000	-	-	808,500
1,600,000	1,600,000	1,500,000	1,200,000	800,000	-	9,700,000
118,000	86,000	55,000	28,000	8,000	-	935,500
1,210,000	1,335,000	1,360,000	1,395,000	1,435,000	1,480,000	11,500,000
171,600	133,425	99,800	72,250	43,950	14,800	1,482,388
9,510,000	7,635,000	6,060,000	3,395,000	2,235,000	1,480,000	78,130,000
549,100	359,738	208,800	109,250	51,950	14,800	6,021,900
<u>\$ 10,059,100</u>	<u>\$ 7,994,738</u>	<u>\$ 6,268,800</u>	<u>\$ 3,504,250</u>	<u>\$ 2,286,950</u>	<u>\$ 1,494,800</u>	<u>\$ 84,151,900</u>

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

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WAUKESHA COUNTY, WISCONSIN

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

December 31, 2016

GENERAL CAPITAL ASSETS:

Land	\$	61,126,271
Buildings		197,040,193
Improvements Other Than Buildings		25,498,444
Infrastructure		270,473,779
Machinery & Equipment		19,658,052
Software		11,154,296
Vehicles		1,177,387
Construction In Progress		21,369,349
Total General Capital Assets	\$	607,497,771

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, 2016

Function and Activity	General Capital Assets Dec 31, 2015	Additions	Deletions	General Capital Assets Dec 31, 2016
JUSTICE AND PUBLIC SAFETY				
District Attorney	\$ 5,551	\$ -	-	\$ 5,551
Emergency Preparedness	3,703,090	52,514	-	3,755,604
Clerk of Courts	9,258,355	-	-	9,258,355
Medical Examiner	1,049,660	-	-	1,049,660
Sheriff	63,897,630	113,423	119,981	63,891,072
Total Justice & Public Safety	77,914,286	165,937	119,981	77,960,242
HEALTH AND HUMAN SERVICES	42,088,028	12,995	11,200	42,089,823
ENVIRONMENT, PARKS AND EDUCATION				
University of Wisconsin-Extension	15,827	-	-	15,827
Federated Library	431,883	-	-	431,883
Register of Deeds	4,206,195	-	-	4,206,195
Parks and Land Use	60,795,677	2,684,238	11,253	63,468,662
Total Environment, Parks & Education	65,449,582	2,684,238	11,253	68,122,567
PUBLIC WORKS	370,717,358	4,169,410	172,121	374,714,647
GENERAL GOVERNMENT				
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	19,762,929	2,149,735	-	21,912,664
Corporation Counsel	165,424	-	-	165,424
Total General Administration	21,091,408	2,149,735	-	23,241,143
CONSTRUCTION IN PROGRESS	15,014,510	12,898,683	6,543,844	21,369,349
TOTAL GENERAL CAPITAL ASSETS	\$ 592,275,172	\$ 22,080,998	\$ 6,858,399	\$ 607,497,771

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, 2016

Function and Activity	Land	Building	Improvements Other Than Buildings	Infrastructure	Machinery and Equipment	Software	Vehicles	Construction In Progress	Totals
JUSTICE AND PUBLIC SAFETY									
District Attorney	\$ -	\$ -	\$ -	\$ -	\$ 5,551	\$ -	\$ -	\$ -	\$ 5,551
Emergency Preparedness	-	-	-	-	520,657	2,721,784	513,163	-	3,755,604
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	-	3,669,606	11,545	640,950	-	63,891,072
Total Justice & Public Safety	-	68,814,724	6,595	-	5,251,481	2,733,329	1,154,113	-	77,960,242
HEALTH AND HUMAN SERVICES									
	-	40,424,180	-	-	356,157	1,309,486	-	-	42,089,823
ENVIRONMENT, PARKS AND EDUCATION									
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	22,221,404	16,711,283	22,283,789	-	1,891,577	360,609	-	-	63,468,662
Total Environment, Parks & Education	22,221,404	16,770,558	22,283,789	-	5,805,425	1,041,391	-	-	68,122,567
PUBLIC WORKS	38,904,867	59,967,333	3,181,182	270,473,779	1,727,512	436,700	23,274	-	374,714,647
GENERAL ADMINISTRATION									
County Executive	-	-	-	-	34,640	-	-	-	34,640
County Board	-	-	-	-	10,476	-	-	-	10,476
County Clerk	-	-	-	-	5,500	-	-	-	5,500
County Treasurer	-	-	-	-	294,644	817,795	-	-	1,112,439
Department of Administration	-	10,939,450	26,878	-	6,130,741	4,815,595	-	-	21,912,664
Corporation Counsel	-	123,948	-	-	41,476	-	-	-	165,424
Total General Administration	-	11,063,398	26,878	-	6,517,477	5,633,390	-	-	23,241,143
CONSTRUCTION IN PROGRESS									
	-	-	-	-	-	-	-	21,369,349	21,369,349
Total General Capital Assets	\$ 61,126,271	\$ 197,040,193	\$ 25,498,444	\$ 270,473,779	\$ 19,658,052	\$ 11,154,296	\$ 1,177,387	\$ 21,369,349	\$ 607,497,771

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, 2016

Function and Activity	Accumulated Depreciation Dec. 31, 2015	Additions	Deletions	Accumulated Depreciation Dec. 31, 2016
JUSTICE AND PUBLIC SAFETY				
District Attorney	\$ 5,551	\$ -	\$ -	\$ 5,551
Emergency Preparedness	2,731,728	584,812	-	3,316,540
Clerk of Courts	4,345,206	397,526	-	4,742,732
Medical Examiner	149,615	26,088	-	175,703
Sheriff	25,927,021	1,712,966	119,981	27,520,006
Total Justice & Public Safety	33,159,121	2,721,392	119,981	35,760,532
HEALTH AND HUMAN SERVICES	7,962,238	1,159,949	11,200	9,110,987
ENVIRONMENT, PARKS AND EDUCATION				
University of Wisconsin-Extension	13,984	526	-	14,510
Federated Library	110,189	43,061	-	153,250
Register of Deeds	4,094,373	54,811	-	4,149,184
Parks and Land Use	20,235,384	1,235,463	9,299	21,461,548
Total Environment, Parks & Education	24,453,930	1,333,861	9,299	25,778,492
PUBLIC WORKS	145,233,516	7,218,689	163,515	152,288,690
GENERAL GOVERNMENT				
County Executive	34,640	-	-	34,640
County Board	10,476	-	-	10,476
County Clerk	5,500	-	-	5,500
County Treasurer	864,383	165,371	-	1,029,754
Department of Administration	11,769,381	831,292	-	12,600,673
Corporation Counsel	101,722	3,099	-	104,821
Total General Administration	12,786,102	999,762	-	13,785,864
TOTAL ACCUMULATED DEPRECIATION	\$ 223,594,907	\$ 13,433,653	\$ 303,995	\$ 236,724,565