

## **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, 2017

	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
<b>ASSETS</b>								
Cash and investments	\$ 214,781	\$ 1,629,095	\$ 515,024	\$ 4,893,472	\$ 210,598	\$ -	\$ 1,363,529	\$ 8,826,499
Receivables:								
Property taxes levied for ensuing year's budget	-	3,500,124	-	-	-	3,048,041	-	6,548,165
Accounts	-	-	-	94,401	-	72,281	100,382	267,064
Total Receivables - Net	-	3,500,124	-	94,401	-	3,120,322	100,382	6,815,229
Due from other governments	1,288,808	5,501	-	-	-	1,677,950	461,283	3,433,542
Prepaid items	-	-	-	-	-	181	-	181
Inventories	-	-	-	-	-	193,824	-	193,824
Long term receivable - Net	-	-	-	-	-	-	6,100,933	6,100,933
<b>Total assets</b>	<b>\$ 1,503,589</b>	<b>\$ 5,134,720</b>	<b>\$ 515,024</b>	<b>\$ 4,987,873</b>	<b>\$ 210,598</b>	<b>\$ 4,992,277</b>	<b>\$ 8,026,127</b>	<b>\$ 25,370,208</b>
<b>LIABILITIES</b>								
Accounts payable	\$ 183,773	\$ 24,845	\$ 16	\$ -	\$ -	\$ 603,458	\$ 343,869	\$ 1,155,961
Accrued compensation	-	-	-	-	-	23,522	-	23,522
Due to other governments	-	866	-	-	-	100,624	-	101,490
Due to other funds	-	-	-	-	-	967,464	-	967,464
Other unearned revenue	-	-	-	-	24,997	22,751	-	47,748
<b>Total liabilities</b>	<b>183,773</b>	<b>25,711</b>	<b>16</b>	<b>-</b>	<b>24,997</b>	<b>1,717,819</b>	<b>343,869</b>	<b>2,296,185</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Unavailable revenue - revolving loans	-	-	-	-	-	-	6,100,933	6,100,933
Deferred grant revenue	-	942,950	-	-	-	-	-	942,950
Property taxes levied for future periods	-	3,500,124	-	-	-	3,048,041	-	6,548,165
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>4,443,074</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,048,041</b>	<b>6,100,933</b>	<b>13,592,048</b>
<b>FUND BALANCES</b>								
Non-spendable:								
Inventories	-	-	-	-	-	193,824	-	193,824
Prepaid items	-	-	-	-	-	181	-	181
Restricted:								
Park purposes	-	-	-	4,987,873	185,601	-	-	5,173,474
Community development	-	-	-	-	-	-	1,581,325	1,581,325
Library purposes	-	665,935	515,008	-	-	-	-	1,180,943
Human services	1,319,816	-	-	-	-	-	-	1,319,816
Assigned:								
Subsequent year's budget	-	-	-	-	-	32,412	-	32,412
<b>Total Fund Balances</b>	<b>1,319,816</b>	<b>665,935</b>	<b>515,008</b>	<b>4,987,873</b>	<b>185,601</b>	<b>226,417</b>	<b>1,581,325</b>	<b>9,481,975</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 1,503,589</b>	<b>\$ 5,134,720</b>	<b>\$ 515,024</b>	<b>\$ 4,987,873</b>	<b>\$ 210,598</b>	<b>\$ 4,992,277</b>	<b>\$ 8,026,127</b>	<b>\$ 25,370,208</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, 2017

	Aging and Disability Resource Center Contract Fund	Federated Library Fund	CAFÉ Shared Automation Fund	Waiter Tarmann Fund	Land Information System Fund	Transportation Fund	Community Development Fund	Total Non-Major Special Revenue Funds
<b>REVENUES</b>								
Intergovernmental contracts/grants	\$ 3,116,314	\$ 1,198,879	\$ 42,200	\$ -	\$ 51,000	\$ 10,438,552	\$ 2,069,352	\$ 16,916,297
Taxes	-	3,517,752	-	-	-	2,946,985	-	6,464,737
Fines and licenses	-	-	-	-	-	135,970	-	135,970
Charges for services	-	320,234	406,821	-	506,280	498,629	-	1,731,964
Interdepartmental revenues	-	6,500	4,686	-	15,500	622,314	-	649,000
Investment earnings	-	5,884	3,575	-	-	-	-	9,459
Miscellaneous revenues	-	5,092	-	36,560	122,904	511,763	801,136	1,477,455
<b>Total revenues</b>	<b>3,116,314</b>	<b>5,054,341</b>	<b>457,282</b>	<b>36,560</b>	<b>695,684</b>	<b>15,154,213</b>	<b>2,870,488</b>	<b>27,384,882</b>
<b>EXPENDITURES</b>								
Current:								
Health and human services	3,116,314	-	-	-	-	-	-	3,116,314
Environment, parks and education	-	5,038,299	387,630	188	841,321	-	2,619,051	8,886,489
Public works	-	-	-	-	-	14,604,759	-	14,604,759
Capital outlay:								
Environment, parks and education	-	-	-	-	-	-	-	6,199
Public works	-	-	-	-	-	81,024	-	81,024
<b>Total expenditures</b>	<b>3,116,314</b>	<b>5,038,299</b>	<b>393,829</b>	<b>188</b>	<b>841,321</b>	<b>14,685,783</b>	<b>2,619,051</b>	<b>26,694,785</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>16,042</b>	<b>63,453</b>	<b>36,372</b>	<b>(145,637)</b>	<b>468,430</b>	<b>251,437</b>	<b>690,097</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	-	-	-	-	-	124,000	-	124,000
Transfers out	-	-	-	(820,000)	-	(430,483)	-	(1,250,483)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(820,000)</b>	<b>-</b>	<b>(306,483)</b>	<b>-</b>	<b>(1,126,483)</b>
<b>Net change in fund balances</b>	<b>-</b>	<b>16,042</b>	<b>63,453</b>	<b>(783,628)</b>	<b>(145,637)</b>	<b>161,947</b>	<b>251,437</b>	<b>(436,366)</b>
Fund Balances - January 1	1,319,816	649,893	451,555	5,771,501	331,238	64,470	1,329,888	9,918,361
<b>Fund Balances - December 31</b>	<b>\$ 1,319,816</b>	<b>\$ 665,935</b>	<b>\$ 515,008</b>	<b>\$ 4,987,873</b>	<b>\$ 185,601</b>	<b>\$ 226,417</b>	<b>\$ 1,581,325</b>	<b>\$ 9,481,975</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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
<b>REVENUES</b>				
Intergovernmental contracts/grants	\$ 3,176,445	\$ 3,357,926	\$ 3,116,314	\$ (241,612)
<b>Total revenues</b>	<u>3,176,445</u>	<u>3,357,926</u>	<u>3,116,314</u>	<u>(241,612)</u>
<b>EXPENDITURES</b>				
Health and human services:				
Personnel	1,742,796	1,742,796	1,735,109	7,687
Operating	1,050,587	1,232,068	1,000,339	231,729
Interdepartmental charges	383,062	383,062	380,866	2,196
<b>Total expenditures</b>	<u>3,176,445</u>	<u>3,357,926</u>	<u>3,116,314</u>	<u>241,612</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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance from Final Budget</u>
<b>REVENUES</b>				
Intergovernmental contracts/grants	\$ 1,196,944	\$ 1,216,133	\$ 1,198,879	\$ (17,254)
Taxes	3,517,752	3,517,752	3,517,752	-
Charges for services	319,410	319,410	320,234	824
Interdepartmental revenues	6,500	6,500	6,500	-
Investment earnings	11,500	11,500	5,884	(5,616)
Miscellaneous revenues	5,560	5,560	5,092	(468)
<b>Total revenues</b>	<b><u>5,057,666</u></b>	<b><u>5,076,855</u></b>	<b><u>5,054,341</u></b>	<b><u>(22,514)</u></b>
<b>EXPENDITURES</b>				
Environment, parks and education:				
Personnel	525,834	528,334	527,018	1,316
Operating	4,533,028	4,549,217	4,383,292	165,925
Interdepartmental charges	128,004	128,504	127,989	515
<b>Total expenditures</b>	<b><u>5,186,866</u></b>	<b><u>5,206,055</u></b>	<b><u>5,038,299</u></b>	<b><u>167,756</u></b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(129,200)</b>	<b>(129,200)</b>	<b>16,042</b>	<b>145,242</b>
Fund Balance - January 1	649,893	649,893	649,893	-
<b>Fund Balance - December 31</b>	<b><u>\$ 520,693</u></b>	<b><u>\$ 520,693</u></b>	<b><u>\$ 665,935</u></b>	<b><u>\$ 145,242</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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance from Final Budget</u>
<b>REVENUES</b>				
Intergovernmental contracts/grants	\$ 42,200	\$ 42,200	\$ 42,200	\$ -
Charges for services	402,960	402,960	406,821	3,861
Interdepartmental revenues	4,686	4,686	4,686	-
Investment earnings	2,500	2,500	3,575	1,075
<b>Total revenues</b>	<b><u>452,346</u></b>	<b><u>452,346</u></b>	<b><u>457,282</u></b>	<b><u>4,936</u></b>
<b>EXPENDITURES</b>				
Environment, parks and education:				
Personnel	84,758	84,758	83,973	785
Operating	299,168	321,168	297,157	24,011
Interdepartmental charges	6,500	6,500	6,500	-
Capital outlay	40,820	18,820	6,199	12,621
<b>Total expenditures</b>	<b><u>431,246</u></b>	<b><u>431,246</u></b>	<b><u>393,829</u></b>	<b><u>37,417</u></b>
<b>Excess of Revenues Over Expenditures</b>	<b>21,100</b>	<b>21,100</b>	<b>63,453</b>	<b>42,353</b>
Fund Balance - January 1	451,555	451,555	451,555	-
<b>Fund Balance - December 31</b>	<b><u>\$ 472,655</u></b>	<b><u>\$ 472,655</u></b>	<b><u>\$ 515,008</u></b>	<b><u>\$ 42,353</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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
<b>REVENUES</b>				
Miscellaneous revenues	\$ -	\$ -	\$ 36,560	\$ 36,560
<b>Total revenues</b>	<u>-</u>	<u>-</u>	<u>36,560</u>	<u>36,560</u>
<b>EXPENDITURES</b>				
Environment, parks and education:				
Operating	62,500	62,500	188	62,312
Capital outlay	337,500	337,500	-	337,500
<b>Total expenditures</b>	<u>400,000</u>	<u>400,000</u>	<u>188</u>	<u>399,812</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(400,000)</u>	<u>(400,000)</u>	<u>36,372</u>	<u>436,372</u>
<b>OTHER FINANCING USES</b>				
Transfers out	-	-	(820,000)	(820,000)
<b>Total other financing uses</b>	<u>-</u>	<u>-</u>	<u>(820,000)</u>	<u>(820,000)</u>
<b>Net change in fund balances</b>	<u>(400,000)</u>	<u>(400,000)</u>	<u>(783,628)</u>	<u>(383,628)</u>
Fund Balance - January 1	5,771,501	5,771,501	5,771,501	-
<b>Fund Balance - December 31</b>	<u>\$ 5,371,501</u>	<u>\$ 5,371,501</u>	<u>\$ 4,987,873</u>	<u>\$ (383,628)</u>

**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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
<b>REVENUES</b>				
Intergovernmental contracts/grants	\$ 51,000	\$ 51,000	\$ 51,000	\$ -
Charges for services	637,600	637,600	506,280	(131,320)
Interdepartmental revenues	15,500	15,500	15,500	-
Miscellaneous revenues	121,467	121,467	122,904	1,437
<b>Total revenues</b>	<b><u>825,567</u></b>	<b><u>825,567</u></b>	<b><u>695,684</u></b>	<b><u>(129,883)</u></b>
<b>EXPENDITURES</b>				
Environment, parks and education:				
Personnel	455,097	455,097	438,590	16,507
Operating	296,804	341,804	330,865	10,939
Interdepartmental charges	73,666	73,666	71,866	1,800
<b>Total expenditures</b>	<b><u>825,567</u></b>	<b><u>870,567</u></b>	<b><u>841,321</u></b>	<b><u>29,246</u></b>
<b>Excess of Revenues Under Expenditures</b>	<b>-</b>	<b>(45,000)</b>	<b>(145,637)</b>	<b>(100,637)</b>
Fund Balance - January 1	331,238	331,238	331,238	-
<b>Fund Balance - December 31</b>	<b><u>\$ 331,238</u></b>	<b><u>\$ 286,238</u></b>	<b><u>\$ 185,601</u></b>	<b><u>\$ (100,637)</u></b>

**WAUKESHA COUNTY, WISCONSIN**

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - TRANSPORTATION FUND  
For The Year Ended December 31, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
<b>REVENUES</b>				
Intergovernmental contracts/grants	\$ 10,340,573	\$ 10,520,573	\$ 10,438,552	\$ (82,021)
Taxes	2,946,985	2,946,985	2,946,985	-
Fines and licenses	135,000	135,000	135,970	970
Charges for services	544,780	544,780	498,629	(46,151)
Interdepartmental revenues	601,470	601,470	622,314	20,844
Miscellaneous revenues	487,558	487,558	511,763	24,205
<b>Total revenues</b>	<b><u>15,056,366</u></b>	<b><u>15,236,366</u></b>	<b><u>15,154,213</u></b>	<b><u>(82,153)</u></b>
<b>EXPENDITURES</b>				
Public works:				
Personnel	6,551,755	6,551,755	6,426,063	125,692
Operating	4,082,136	4,179,982	4,030,780	149,202
Interdepartmental charges	4,472,475	4,472,475	4,147,916	324,559
Capital outlay	74,000	174,000	81,024	92,976
<b>Total expenditures</b>	<b><u>15,180,366</u></b>	<b><u>15,378,212</u></b>	<b><u>14,685,783</u></b>	<b><u>692,429</u></b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b><u>(124,000)</u></b>	<b><u>(141,846)</u></b>	<b><u>468,430</u></b>	<b><u>610,276</u></b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	124,000	124,000
Transfers out	-	-	(430,483)	(430,483)
<b>Total other financing sources (uses)</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>(306,483)</u></b>	<b><u>(306,483)</u></b>
<b>Net change in fund balances</b>	<b><u>(124,000)</u></b>	<b><u>(141,846)</u></b>	<b><u>161,947</u></b>	<b><u>303,793</u></b>
Fund Balance - January 1	64,470	64,470	64,470	-
<b>Fund Balance - December 31</b>	<b><u>\$ (59,530)</u></b>	<b><u>\$ (77,376)</u></b>	<b><u>\$ 226,417</u></b>	<b><u>\$ 303,793</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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
<b>REVENUES</b>				
Intergovernmental contracts/grants	\$ 2,378,739	\$ 4,768,342	\$ 2,069,352	\$ (2,698,990)
Miscellaneous revenues	523,159	1,494,136	801,136	(693,000)
<b>Total revenues</b>	<u><b>2,901,898</b></u>	<u><b>6,262,478</b></u>	<u><b>2,870,488</b></u>	<u><b>(3,391,990)</b></u>
<b>EXPENDITURES</b>				
Environment, parks and education				
Personnel	230,806	230,806	227,067	3,739
Operating	2,581,520	5,942,100	2,309,352	3,632,748
Interdepartmental charges	89,572	89,572	82,632	6,940
<b>Total expenditures</b>	<u><b>2,901,898</b></u>	<u><b>6,262,478</b></u>	<u><b>2,619,051</b></u>	<u><b>3,643,427</b></u>
<b>Excess of Revenues Over Expenditures</b>	-	-	<b>251,437</b>	<b>251,437</b>
Fund Balance - January 1	1,329,888	1,329,888	1,329,888	-
<b>Fund Balance - December 31</b>	<u><b>\$ 1,329,888</b></u>	<u><b>\$ 1,329,888</b></u>	<u><b>\$ 1,581,325</b></u>	<u><b>\$ 251,437</b></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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
<b>REVENUES</b>				
Taxes	\$ 13,209,500	\$ 13,209,500	\$ 13,209,500	\$ -
Investment earnings	-	-	58,626	58,626
Miscellaneous revenues	-	-	63,749	63,749
<b>Total revenues</b>	<u>13,209,500</u>	<u>13,209,500</u>	<u>13,331,875</u>	<u>122,375</u>
<b>EXPENDITURES</b>				
Debt service:				
Principal retirement	13,005,000	13,005,000	13,005,000	-
Interest and fiscal charges	1,905,900	1,905,900	1,726,180	179,720
<b>Total expenditures</b>	<u>14,910,900</u>	<u>14,910,900</u>	<u>14,731,180</u>	<u>179,720</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(1,701,400)</u>	<u>(1,701,400)</u>	<u>(1,399,305)</u>	<u>302,095</u>
<b>OTHER FINANCING SOURCES</b>				
Premium on general obligation notes issued	-	-	106,316	106,316
Transfers in	-	-	510,000	510,000
<b>Total other financing sources</b>	<u>-</u>	<u>-</u>	<u>616,316</u>	<u>616,316</u>
<b>Net change in fund balances</b>	<u>(1,701,400)</u>	<u>(1,701,400)</u>	<u>(782,989)</u>	<u>918,411</u>
Fund Balance - January 1	2,027,731	2,027,731	2,027,731	-
<b>Fund Balance - December 31</b>	<u>\$ 326,331</u>	<u>\$ 326,331</u>	<u>\$ 1,244,742</u>	<u>\$ 918,411</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, 2017

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual Amount</b>	<b>Variance from Final Budget</b>
<b>REVENUES</b>				
General intergovernmental assistance	\$ 750,000	\$ 750,000	\$ 1,098,002	\$ 348,002
Intergovernmental contracts/grants	1,406,400	1,406,400	2,453,747	1,047,347
Taxes	1,747,000	1,747,000	1,747,000	-
Investment earnings	300,000	300,000	162,023	(137,977)
Miscellaneous revenues	-	-	220,580	220,580
<b>Total revenues</b>	<b>4,203,400</b>	<b>4,203,400</b>	<b>5,681,352</b>	<b>1,477,952</b>
<b>EXPENDITURES</b>				
Capital outlay:				
Justice and public safety	4,183,000	6,677,544	3,886,816	2,790,728
Health and human services	335,000	4,182,905	137,651	4,045,254
Environment, parks and education	1,907,400	3,869,800	1,322,529	2,547,271
Public works	9,313,000	21,909,453	12,390,101	9,519,352
General government	550,000	1,855,063	285,637	1,569,426
<b>Total expenditures</b>	<b>16,288,400</b>	<b>38,494,765</b>	<b>18,022,734</b>	<b>20,472,031</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(12,085,000)</b>	<b>(34,291,365)</b>	<b>(12,341,382)</b>	<b>21,949,983</b>
<b>OTHER FINANCING SOURCES</b>				
General obligation notes issued	10,000,000	10,000,000	10,000,000	-
Transfers in	-	-	1,873,400	1,873,400
<b>Total other financing sources</b>	<b>10,000,000</b>	<b>10,000,000</b>	<b>11,873,400</b>	<b>1,873,400</b>
<b>Net change in fund balances</b>	<b>(2,085,000)</b>	<b>(24,291,365)</b>	<b>(467,982)</b>	<b>23,823,383</b>
Fund Balance - January 1	24,475,783	24,475,783	24,475,783	-
<b>Fund Balance - December 31</b>	<b>\$ 22,390,783</b>	<b>\$ 184,418</b>	<b>\$ 24,007,801</b>	<b>\$ 23,823,383</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, 2017

	Golf Course Fund	Ice Arena Fund	Total Non-Major Enterprise Funds
<b>ASSETS</b>			
Current assets:			
Cash and investments	\$ 501,711	\$ 374,585	\$ 876,296
Receivables:			
Accounts	1,376	106,673	108,049
Due from other governments	-	275	275
Prepaid items	1,580	-	1,580
Inventories	100,817	180	100,997
Total current assets	<u>605,484</u>	<u>481,713</u>	<u>1,087,197</u>
Noncurrent assets:			
Advances to other funds	461,609	-	461,609
Capital assets:			
Construction in progress	769,521	-	769,521
Land	384,715	1,800,000	2,184,715
Buildings	2,813,555	6,213,669	9,027,224
Improvements other than buildings	2,519,813	496,960	3,016,773
Machinery and equipment	740,239	217,140	957,379
Software	15,622	-	15,622
Less accumulated depreciation/amortization	(4,692,284)	(4,868,423)	(9,560,707)
Total capital assets (net of accumulated depreciation/amortization)	<u>2,551,181</u>	<u>3,859,346</u>	<u>6,410,527</u>
Total noncurrent assets	<u>3,012,790</u>	<u>3,859,346</u>	<u>6,872,136</u>
<b>Total assets</b>	<b><u>\$ 3,618,274</u></b>	<b><u>\$ 4,341,059</u></b>	<b><u>\$ 7,959,333</u></b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension related amounts	\$ 354,992	\$ 145,773	\$ 500,765
<b>Total deferred outflows of resources</b>	<b><u>\$ 354,992</u></b>	<b><u>\$ 145,773</u></b>	<b><u>\$ 500,765</u></b>
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable	\$ 22,957	\$ 47,743	\$ 70,700
Accrued compensation	22,194	13,983	36,177
Other unearned revenue	-	11,818	11,818
Total current liabilities	<u>45,151</u>	<u>73,544</u>	<u>118,695</u>
Noncurrent liabilities:			
Net pension liability	34,459	18,874	53,333
Advances from other funds	-	2,101,593	2,101,593
Total noncurrent liabilities	<u>34,459</u>	<u>2,120,467</u>	<u>2,154,926</u>
<b>Total liabilities</b>	<b><u>\$ 79,610</u></b>	<b><u>\$ 2,194,011</u></b>	<b><u>\$ 2,273,621</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Pension related amounts	\$ 147,202	\$ 60,779	\$ 207,981
<b>Total deferred inflows of resources</b>	<b><u>\$ 147,202</u></b>	<b><u>\$ 60,779</u></b>	<b><u>\$ 207,981</u></b>
<b>NET POSITION</b>			
Net investment in capital assets	\$ 2,551,181	\$ 3,859,346	\$ 6,410,527
Unrestricted (deficit)	1,195,273	(1,627,304)	(432,031)
<b>Total net position</b>	<b><u>\$ 3,746,454</u></b>	<b><u>\$ 2,232,042</u></b>	<b><u>\$ 5,978,496</u></b>

**WAUKESHA COUNTY, WISCONSIN**

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN  
NET POSITION - ALL NON-MAJOR ENTERPRISE FUNDS  
For The Year Ended December 31, 2017

	<b>Golf Course Fund</b>	<b>Ice Arena Fund</b>	<b>Total Non-Major Enterprise Funds</b>
<b>OPERATING REVENUES</b>			
Charges for services	\$ 2,868,926	\$ 1,111,015	\$ 3,979,941
Miscellaneous revenues	880	12,846	13,726
<b>Total operating revenues</b>	<b>2,869,806</b>	<b>1,123,861</b>	<b>3,993,667</b>
<b>OPERATING EXPENSES</b>			
Salaries	998,553	421,506	1,420,059
Benefits	263,099	139,439	402,538
Operating	830,387	409,451	1,239,838
Interdepartmental	827,902	99,225	927,127
Depreciation	175,259	294,159	469,418
<b>Total operating expenses</b>	<b>3,095,200</b>	<b>1,363,780</b>	<b>4,458,980</b>
<b>Operating loss</b>	<b>(225,394)</b>	<b>(239,919)</b>	<b>(465,313)</b>
<b>NON-OPERATING REVENUES</b>			
Investment earnings	8,364	5,217	13,581
<b>Total non-operating revenues</b>	<b>8,364</b>	<b>5,217</b>	<b>13,581</b>
<b>Income (loss) before transfers</b>	<b>(217,030)</b>	<b>(234,702)</b>	<b>(451,732)</b>
Transfers in	465,000	-	465,000
<b>Change in net position</b>	<b>247,970</b>	<b>(234,702)</b>	<b>13,268</b>
Net position - January 1	3,498,484	2,466,744	5,965,228
<b>Net position - December 31</b>	<b>\$ 3,746,454</b>	<b>\$ 2,232,042</b>	<b>\$ 5,978,496</b>

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF CASH FLOWS - ALL NON-MAJOR ENTERPRISE FUNDS  
For The Year Ended December 31, 2017

	Golf Course Fund	Ice Arena Fund	Total Non-Major Enterprise Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from customers and users	\$ 2,868,430	\$ 941,430	\$ 3,809,860
Payments to suppliers	(862,486)	(418,470)	(1,280,956)
Payments to employees	(1,229,693)	(535,367)	(1,765,060)
Payments for interfund services used	(827,902)	(99,225)	(927,127)
<b>Total cash flows from operating activities</b>	<b>(51,651)</b>	<b>(111,632)</b>	<b>(163,283)</b>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>			
Transfers from other funds	465,000	-	465,000
<b>Total cash flows from non-capital financing activities</b>	<b>465,000</b>	<b>-</b>	<b>465,000</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Acquisition of capital assets	(480,513)	(23,812)	(504,325)
<b>Total cash flows from capital and related financing activities</b>	<b>(480,513)</b>	<b>(23,812)</b>	<b>(504,325)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest received	8,364	5,217	13,581
<b>Total cash flows from investing activities</b>	<b>8,364</b>	<b>5,217</b>	<b>13,581</b>
<b>Net change in cash and cash equivalents</b>	<b>(58,800)</b>	<b>(130,227)</b>	<b>(189,027)</b>
Cash and Cash Equivalents, Beginning of Year	560,511	504,812	1,065,323
<b>Cash and Cash Equivalents, End of Year</b>	<b>\$ 501,711</b>	<b>\$ 374,585</b>	<b>\$ 876,296</b>
<b>NON-CASH CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
None			
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Operating loss	\$ (225,394)	\$ (239,919)	\$ (465,313)
Depreciation expense	175,259	294,159	469,418
(Increase) Decrease in accounts receivable	(1,376)	(102,716)	(104,092)
(Increase) Decrease in due from other governments	-	75	75
(Increase) Decrease in prepaid items	(360)	-	(360)
(Increase) Decrease in inventories	(10,177)	-	(10,177)
(Increase) Decrease in deferred outflows - pension related amounts	113,225	64,223	177,448
Increase (Decrease) in accounts payable	(21,562)	(9,019)	(30,581)
Increase (Decrease) in accrued compensation	7,181	374	7,555
Increase (Decrease) in other unearned revenue	-	(79,790)	(79,790)
Increase (Decrease) in net pension liability	(52,496)	(19,330)	(71,826)
Increase (Decrease) in deferred inflows - pension related amounts	(35,951)	(19,689)	(55,640)
<b>Net cash flows from operating activities</b>	<b>\$ (51,651)</b>	<b>\$ (111,632)</b>	<b>\$ (163,283)</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.

**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, 2017

	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
<b>ASSETS</b>							
Current Assets:							
Cash and investments	\$ 10,480,690	\$ 207,050	\$ 3,444,852	\$ 628,897	\$ 736,834	\$ 1,891,836	\$ 17,390,159
Receivables:							
Accounts	653,743	19,285	-	-	48,852	12,988	734,868
Total receivables	653,743	19,285	-	-	48,852	12,988	734,868
Due from other governments	25,969	-	-	5,897	1,762	67	33,695
Prepaid items	130,440	-	49,098	-	2,228	910	182,676
Inventories	-	-	-	585,208	-	5,101	590,309
Total current assets	11,290,842	226,335	3,493,950	1,220,002	789,676	1,910,902	18,931,707
Noncurrent Assets:							
Restricted cash and investments	-	-	478,946	-	-	-	478,946
Deposit in WMMIC	-	-	2,459,264	-	-	-	2,459,264
Capital assets:							
Construction in progress	-	-	-	-	-	826,621	826,621
Buildings	-	-	-	4,122,283	-	-	4,122,283
Improvements other than buildings	-	-	-	22,089	-	-	22,089
Machinery and equipment	-	8,321,105	7,637	930,911	159,301	5,399,743	14,818,697
Software	-	-	-	-	-	196,732	196,732
Vehicles	-	17,737,624	-	-	-	-	17,737,624
Less accumulated depreciation/amortization	-	(13,988,059)	(7,637)	(2,546,628)	(153,035)	(3,460,392)	(20,155,751)
Total capital assets (net of accumulated depreciation/amortization)	-	12,070,670	-	2,528,655	6,266	2,962,704	17,568,295
Total noncurrent assets	-	12,070,670	2,938,210	2,528,655	6,266	2,962,704	20,506,505
<b>Total assets</b>	<b>\$ 11,290,842</b>	<b>\$ 12,297,005</b>	<b>\$ 6,432,160</b>	<b>\$ 3,748,657</b>	<b>\$ 795,942</b>	<b>\$ 4,873,606</b>	<b>\$ 39,438,212</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>							
Pension related amounts	\$ -	\$ -	\$ 106,379	\$ 332,094	\$ 165,655	\$ 1,476,632	\$ 2,080,760
<b>Total deferred outflows of resources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 106,379</b>	<b>\$ 332,094</b>	<b>\$ 165,655</b>	<b>\$ 1,476,632</b>	<b>\$ 2,080,760</b>
<b>LIABILITIES</b>							
Current liabilities:							
Accounts payable	\$ 307,177	\$ 78,832	\$ 44,027	\$ 115,975	\$ 18,482	\$ 79,683	\$ 644,176
Accrued compensation	-	-	22,034	46,970	27,687	204,387	301,078
Other liabilities	-	-	-	-	113,302	3,500	116,802
Claims payable - current	1,940,485	-	1,508,413	-	-	-	3,448,898
Total current liabilities	2,247,662	78,832	1,574,474	162,945	159,471	287,570	4,510,954

(CONTINUED)



WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF NET POSITION - ALL INTERNAL SERVICE FUNDS  
December 31, 2017

	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
<b>LIABILITIES (continued):</b>							
Noncurrent liabilities:							
Net pension liability	\$ -	\$ -	\$ 13,930	\$ 43,132	\$ 20,451	\$ 139,288	\$ 216,801
Claims payable	102,131	-	3,062,536	-	-	-	3,164,667
Total noncurrent liabilities	102,131	-	3,076,466	43,132	20,451	139,288	3,381,468
<b>Total liabilities</b>	<b>\$ 2,349,793</b>	<b>\$ 78,832</b>	<b>\$ 4,650,940</b>	<b>\$ 206,077</b>	<b>\$ 179,922</b>	<b>\$ 426,858</b>	<b>\$ 7,892,422</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Pension related amounts	\$ -	\$ -	\$ 43,955	\$ 138,639	\$ 66,796	\$ 613,876	\$ 863,266
<b>Total deferred inflows of resources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 43,955</b>	<b>\$ 138,639</b>	<b>\$ 66,796</b>	<b>\$ 613,876</b>	<b>\$ 863,266</b>
<b>NET POSITION</b>							
Net investment in capital assets	\$ -	\$ 12,070,670	\$ -	\$ 2,528,655	\$ 6,266	\$ 2,962,704	\$ 17,568,295
Unrestricted (deficit)	8,941,049	147,503	1,843,644	1,207,380	708,613	2,346,800	15,194,989
<b>Total net position</b>	<b>\$ 8,941,049</b>	<b>\$ 12,218,173</b>	<b>\$ 1,843,644</b>	<b>\$ 3,736,035</b>	<b>\$ 714,879</b>	<b>\$ 5,309,504</b>	<b>\$ 32,763,284</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, 2017

	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
<b>OPERATING REVENUES</b>							
Charges for services	\$ 4,278,146	\$ -	\$ -	\$ 81,287	\$ 214,277	\$ 145,411	\$ 4,719,121
Interdepartmental revenues	16,347,705	2,714,685	2,184,370	3,175,439	494,338	6,468,742	31,385,279
Miscellaneous revenues	1,952,961	17,000	267,057	33,983	152,142	30,556	2,453,699
<b>Total operating revenues</b>	<b>22,578,812</b>	<b>2,731,685</b>	<b>2,451,427</b>	<b>3,290,709</b>	<b>860,757</b>	<b>6,644,709</b>	<b>38,558,099</b>
<b>OPERATING EXPENSES</b>							
Salaries	-	-	250,756	800,943	434,116	2,574,948	4,060,763
Benefits	-	-	82,090	407,418	178,886	882,240	1,550,634
Insurance and claims expense	19,610,619	-	2,332,633	-	-	-	21,943,252
Operating	2,505,627	586	43,152	2,062,104	67,981	3,050,775	7,730,225
Interdepartmental	16,656	101,093	97,685	72,014	200,960	124,421	612,829
Depreciation	-	3,131,774	-	156,847	2,507	599,679	3,890,807
<b>Total operating expenses</b>	<b>22,132,902</b>	<b>3,233,453</b>	<b>2,806,316</b>	<b>3,499,326</b>	<b>884,450</b>	<b>7,232,063</b>	<b>39,788,510</b>
<b>Operating income (loss)</b>	<b>445,910</b>	<b>(501,768)</b>	<b>(354,889)</b>	<b>(208,617)</b>	<b>(23,693)</b>	<b>(587,354)</b>	<b>(1,230,411)</b>
<b>NON-OPERATING REVENUES</b>							
Investment earnings	4,894	2,329	47,043	-	-	-	54,266
Gain (loss) on disposal of capital assets	-	654,659	-	428	-	-	655,087
<b>Total non-operating revenues</b>	<b>4,894</b>	<b>656,988</b>	<b>47,043</b>	<b>428</b>	<b>-</b>	<b>-</b>	<b>709,353</b>
<b>Income (loss) before transfers</b>	<b>450,804</b>	<b>155,220</b>	<b>(307,846)</b>	<b>(208,189)</b>	<b>(23,693)</b>	<b>(587,354)</b>	<b>(521,058)</b>
Transfers in	-	-	16,554	-	-	231,500	248,054
<b>Change in net position</b>	<b>450,804</b>	<b>155,220</b>	<b>(291,292)</b>	<b>(208,189)</b>	<b>(23,693)</b>	<b>(355,854)</b>	<b>(273,004)</b>
Net position - January 1	8,490,245	12,062,953	2,134,936	3,944,224	738,572	5,665,358	33,036,288
<b>Net position - December 31</b>	<b>\$ 8,941,049</b>	<b>\$ 12,218,173</b>	<b>\$ 1,843,644</b>	<b>\$ 3,736,035</b>	<b>\$ 714,879</b>	<b>\$ 5,309,504</b>	<b>\$ 32,763,284</b>

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WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF CASH FLOWS - ALL INTERNAL SERVICE FUNDS  
For The Year Ended December 31, 2017

	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
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
Receipts from customers and users	\$ 5,975,591	\$ -	\$ 495,824	\$ 111,257	\$ 370,569	\$ 174,849	\$ 7,128,090
Receipts from interfund services provided	16,347,705	2,712,400	2,184,370	3,175,439	494,338	6,468,742	31,382,994
Payments to suppliers	(21,970,529)	(586)	(2,625,706)	(2,242,343)	(56,172)	(3,151,377)	(30,046,713)
Payments to employees	-	-	(313,421)	(1,149,226)	(584,683)	(3,365,193)	(5,412,523)
Payments for interfund services used	(16,656)	(101,093)	(97,685)	(72,014)	(200,960)	(124,421)	(612,829)
<b>Total cash flows from operating activities</b>	<b>336,111</b>	<b>2,610,721</b>	<b>(356,618)</b>	<b>(176,887)</b>	<b>23,092</b>	<b>2,600</b>	<b>2,439,019</b>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>							
Transfers from other funds	-	-	16,554	-	-	231,500	248,054
<b>Total cash flows from non-capital financing activities</b>	<b>-</b>	<b>-</b>	<b>16,554</b>	<b>-</b>	<b>-</b>	<b>231,500</b>	<b>248,054</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>							
Acquisition of capital assets	-	(3,894,926)	-	-	-	(492,433)	(4,387,359)
Proceeds from sales of capital assets	-	660,021	-	428	-	-	660,449
<b>Total cash flows from capital and related financing activities</b>	<b>-</b>	<b>(3,234,905)</b>	<b>-</b>	<b>428</b>	<b>-</b>	<b>(492,433)</b>	<b>(3,726,910)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
Interest received	4,894	2,329	47,043	-	-	-	54,266
<b>Total cash flows from investing activities</b>	<b>4,894</b>	<b>2,329</b>	<b>47,043</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>54,266</b>
<b>Net change in cash and cash equivalents</b>	<b>341,005</b>	<b>(621,855)</b>	<b>(293,021)</b>	<b>(176,459)</b>	<b>23,092</b>	<b>(258,333)</b>	<b>(985,571)</b>
Cash and Cash Equivalents, Beginning of Year	10,139,685	828,905	4,216,819	805,356	713,742	2,150,169	18,854,676
<b>Cash and Cash Equivalents, End of Year</b>	<b>\$ 10,480,690</b>	<b>\$ 207,050</b>	<b>\$ 3,923,798</b>	<b>\$ 628,897</b>	<b>\$ 736,834</b>	<b>\$ 1,891,836</b>	<b>\$ 17,869,105</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, 2017

	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
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES</b>							
Operating income (loss)	\$ 445,910	\$ (501,768)	\$ (354,889)	\$ (208,617)	\$ (23,693)	\$ (587,354)	\$ (1,230,411)
Depreciation expense	-	3,131,774	-	156,847	2,507	599,679	3,890,807
(Increase) Decrease in accounts receivable	(253,318)	(19,285)	228,767	-	3,390	(2,117)	(42,563)
(Increase) Decrease in due from other governments	(2,198)	-	-	(4,013)	760	999	(4,452)
(Increase) Decrease in prepaid items	(13,364)	-	(49,098)	-	(2,228)	(910)	(65,600)
(Increase) Decrease in inventories	-	-	-	(23,137)	-	766	(22,371)
(Increase) Decrease in deferred outflows - pension related amounts	-	-	47,373	146,150	65,412	470,578	729,513
Increase (Decrease) in accounts payable	(127,919)	-	2,730	(157,102)	(10,572)	(100,458)	(393,321)
Increase (Decrease) in accrued compensation	-	-	453	2,139	5,683	(11,699)	(3,424)
Increase (Decrease) in other liabilities	-	-	-	-	24,609	-	24,609
Increase (Decrease) in claims payable	287,000	-	(203,553)	-	-	-	83,447
Increase (Decrease) in net pension liability	-	-	(13,869)	(44,154)	(21,439)	(221,564)	(301,026)
Increase (Decrease) in deferred inflows - pension related amounts	-	-	(14,532)	(45,000)	(21,337)	(145,320)	(226,189)
<b>Net cash flows from operating activities</b>	<b>\$ 336,111</b>	<b>\$ 2,610,721</b>	<b>\$ (356,618)</b>	<b>\$ (176,887)</b>	<b>\$ 23,092</b>	<b>\$ 2,600</b>	<b>\$ 2,439,019</b>

**RECONCILIATION OF CASH AND CASH EQUIVALENTS TO  
THE COMBINING STATEMENT OF NET POSITION**

Cash and investments - statement of net position	\$ 10,480,690	\$ 207,050	\$ 3,444,852	\$ 628,897	\$ 736,834	\$ 1,891,836	\$ 17,390,159
Restricted cash and investments - statement of net position	-	-	478,946	-	-	-	478,946
<b>Cash and cash equivalents - end of year</b>	<b>\$ 10,480,690</b>	<b>\$ 207,050</b>	<b>\$ 3,923,798</b>	<b>\$ 628,897</b>	<b>\$ 736,834</b>	<b>\$ 1,891,836</b>	<b>\$ 17,869,105</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 unclaimed property, etc.

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WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF ASSETS AND LIABILITIES - AGENCY FUNDS  
December 31, 2017

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	Dog License Fund	Unclaimed Property Fund	Flexible Spending Account	Workforce Development Center Fund	District Attorney NSF Fund	Homemaker Fund
<b>ASSETS</b>						
Cash and investments	\$ 8,266	\$ 106,645	\$ 96,182	\$ 223,497	\$ 143,210	\$ 18,926
<b>Total assets</b>	<b>\$ 8,266</b>	<b>\$ 106,645</b>	<b>\$ 96,182</b>	<b>\$ 223,497</b>	<b>\$ 143,210</b>	<b>\$ 18,926</b>
<b>LIABILITIES</b>						
Other liabilities	\$ -	\$ 106,645	\$ 96,182	\$ 223,497	\$ 143,210	\$ 18,926
Due to other governments	8,266	-	-	-	-	-
<b>Total liabilities</b>	<b>\$ 8,266</b>	<b>\$ 106,645</b>	<b>\$ 96,182</b>	<b>\$ 223,497</b>	<b>\$ 143,210</b>	<b>\$ 18,926</b>

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF ASSETS AND LIABILITIES - AGENCY FUNDS  
December 31, 2017

Representative Payee Fund	Sheriff Processing Fee	Deferred Compensation Administration	Main Jail Fund	Municipal Property Tax Collections	Clerk of Courts Fund	Total Agency Funds
\$ 520,204	\$ 54,988	\$ 182,280	\$ 99,665	\$ 27,095,777	\$ 3,697,145	\$ 32,246,785
<u>\$ 520,204</u>	<u>\$ 54,988</u>	<u>\$ 182,280</u>	<u>\$ 99,665</u>	<u>\$ 27,095,777</u>	<u>\$ 3,697,145</u>	<u>\$ 32,246,785</u>
\$ 520,204	\$ 54,988	\$ 182,280	\$ 99,665	\$ -	\$ 3,697,145	\$ 5,142,742
-	-	-	-	27,095,777	-	27,104,043
<u>\$ 520,204</u>	<u>\$ 54,988</u>	<u>\$ 182,280</u>	<u>\$ 99,665</u>	<u>\$ 27,095,777</u>	<u>\$ 3,697,145</u>	<u>\$ 32,246,785</u>

**WAUKESHA COUNTY, WISCONSIN**

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -  
AGENCY FUNDS

For The Year Ended December 31, 2017

	<u>Balance January 1, 2017</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2017</u>
<b>DOG LICENSE FUND</b>				
Assets				
Cash and investments	\$ 6,829	\$ 58,178	\$ 56,741	\$ 8,266
<b>Total assets</b>	<b><u>\$ 6,829</u></b>	<b><u>\$ 58,178</u></b>	<b><u>\$ 56,741</u></b>	<b><u>\$ 8,266</u></b>
Liabilities				
Accounts payable	\$ -	\$ 56,742	\$ 56,742	\$ -
Due to other governments	6,829	58,178	56,741	8,266
<b>Total liabilities</b>	<b><u>\$ 6,829</u></b>	<b><u>\$ 114,920</u></b>	<b><u>\$ 113,483</u></b>	<b><u>\$ 8,266</u></b>
<b>UNCLAIMED PROPERTY FUND</b>				
Assets				
Cash and investments	\$ 135,766	\$ 8,767	\$ 37,888	\$ 106,645
<b>Total assets</b>	<b><u>\$ 135,766</u></b>	<b><u>\$ 8,767</u></b>	<b><u>\$ 37,888</u></b>	<b><u>\$ 106,645</u></b>
Liabilities				
Other liabilities	\$ 135,766	\$ 31,342	\$ 60,463	\$ 106,645
<b>Total liabilities</b>	<b><u>\$ 135,766</u></b>	<b><u>\$ 31,342</u></b>	<b><u>\$ 60,463</u></b>	<b><u>\$ 106,645</u></b>
<b>FLEXIBLE SPENDING ACCOUNT FUND</b>				
Assets				
Cash and investments	\$ 99,164	\$ 356,741	\$ 359,723	\$ 96,182
<b>Total assets</b>	<b><u>\$ 99,164</u></b>	<b><u>\$ 356,741</u></b>	<b><u>\$ 359,723</u></b>	<b><u>\$ 96,182</u></b>
Liabilities				
Other liabilities	\$ 99,164	\$ 356,741	\$ 359,723	\$ 96,182
<b>Total liabilities</b>	<b><u>\$ 99,164</u></b>	<b><u>\$ 356,741</u></b>	<b><u>\$ 359,723</u></b>	<b><u>\$ 96,182</u></b>
<b>WORKFORCE DEVELOPMENT CENTER FUND</b>				
Assets				
Cash and investments	\$ 220,716	\$ 2,781	\$ -	\$ 223,497
<b>Total assets</b>	<b><u>\$ 220,716</u></b>	<b><u>\$ 2,781</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 223,497</u></b>
Liabilities				
Other liabilities	\$ 220,716	\$ 2,781	\$ -	\$ 223,497
<b>Total liabilities</b>	<b><u>\$ 220,716</u></b>	<b><u>\$ 2,781</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 223,497</u></b>
<b>DISTRICT ATTORNEY NSF FUND</b>				
Assets				
Cash and investments	\$ 98,474	\$ 632,460	\$ 587,724	\$ 143,210
<b>Total assets</b>	<b><u>\$ 98,474</u></b>	<b><u>\$ 632,460</u></b>	<b><u>\$ 587,724</u></b>	<b><u>\$ 143,210</u></b>
Liabilities				
Other liabilities	\$ 98,474	\$ 632,460	\$ 587,724	\$ 143,210
<b>Total liabilities</b>	<b><u>\$ 98,474</u></b>	<b><u>\$ 632,460</u></b>	<b><u>\$ 587,724</u></b>	<b><u>\$ 143,210</u></b>

(CONTINUED)

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -  
AGENCY FUNDS

For The Year Ended December 31, 2017

	Balance January 1, 2017	Additions	Deductions	Balance December 31, 2017
<b>HOMEMAKER FUND</b>				
Assets				
Cash and investments	\$ 135,080	\$ 260,317	\$ 376,471	\$ 18,926
<b>Total assets</b>	<b>\$ 135,080</b>	<b>\$ 260,317</b>	<b>\$ 376,471</b>	<b>\$ 18,926</b>
Liabilities				
Other liabilities	\$ 135,080	\$ 260,317	\$ 376,471	\$ 18,926
<b>Total liabilities</b>	<b>\$ 135,080</b>	<b>\$ 260,317</b>	<b>\$ 376,471</b>	<b>\$ 18,926</b>
<b>REPRESENTATIVE PAYEE FUND</b>				
Assets				
Cash and investments	\$ 490,090	\$ 37,615	\$ 7,501	\$ 520,204
<b>Total assets</b>	<b>\$ 490,090</b>	<b>\$ 37,615</b>	<b>\$ 7,501</b>	<b>\$ 520,204</b>
Liabilities				
Other liabilities	\$ 490,090	\$ 37,615	\$ 7,501	\$ 520,204
<b>Total liabilities</b>	<b>\$ 490,090</b>	<b>\$ 37,615</b>	<b>\$ 7,501</b>	<b>\$ 520,204</b>
<b>SHERIFF PROCESSING FEE FUND</b>				
Assets				
Cash and investments	\$ 74,503	\$ 3,068,694	\$ 3,088,209	\$ 54,988
<b>Total assets</b>	<b>\$ 74,503</b>	<b>\$ 3,068,694</b>	<b>\$ 3,088,209</b>	<b>\$ 54,988</b>
Liabilities				
Other liabilities	\$ 74,503	\$ 3,068,694	\$ 3,088,209	\$ 54,988
<b>Total liabilities</b>	<b>\$ 74,503</b>	<b>\$ 3,068,694</b>	<b>\$ 3,088,209</b>	<b>\$ 54,988</b>
<b>DEFERRED COMPENSATION ADMINISTRATION FUND</b>				
Assets				
Cash and investments	\$ 227,982	\$ 5,448	\$ 51,150	\$ 182,280
<b>Total assets</b>	<b>\$ 227,982</b>	<b>\$ 5,448</b>	<b>\$ 51,150</b>	<b>\$ 182,280</b>
Liabilities				
Other liabilities	\$ 227,982	\$ -	\$ 45,702	\$ 182,280
<b>Total liabilities</b>	<b>\$ 227,982</b>	<b>\$ -</b>	<b>\$ 45,702</b>	<b>\$ 182,280</b>
<b>MAIN JAIL FUND</b>				
Assets				
Cash and investments	\$ 44,220	\$ 2,638,723	\$ 2,583,278	\$ 99,665
<b>Total assets</b>	<b>\$ 44,220</b>	<b>\$ 2,638,723</b>	<b>\$ 2,583,278</b>	<b>\$ 99,665</b>
Liabilities				
Other liabilities	\$ 44,220	\$ 2,638,723	\$ 2,583,278	\$ 99,665
<b>Total liabilities</b>	<b>\$ 44,220</b>	<b>\$ 2,638,723</b>	<b>\$ 2,583,278</b>	<b>\$ 99,665</b>

(CONTINUED)

**WAUKESHA COUNTY, WISCONSIN**

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -  
AGENCY FUNDS

For The Year Ended December 31, 2017

	<u>Balance January 1, 2017</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2017</u>
<b>MUNICIPAL PROPERTY TAX COLLECTION FUND</b>				
Assets				
Cash and investments	\$ 8,840,951	\$ 27,095,777	\$ 8,840,951	\$ 27,095,777
<b>Total assets</b>	<b><u>\$ 8,840,951</u></b>	<b><u>\$ 27,095,777</u></b>	<b><u>\$ 8,840,951</u></b>	<b><u>\$ 27,095,777</u></b>
Liabilities				
Due to other governments	\$ 8,840,951	\$ 27,095,777	\$ 8,840,951	\$ 27,095,777
<b>Total liabilities</b>	<b><u>\$ 8,840,951</u></b>	<b><u>\$ 27,095,777</u></b>	<b><u>\$ 8,840,951</u></b>	<b><u>\$ 27,095,777</u></b>
<b>CLERK OF COURTS FUND</b>				
Assets				
Cash and investments	\$ 4,368,410	\$ 22,050,033	\$ 22,721,298	\$ 3,697,145
<b>Total assets</b>	<b><u>\$ 4,368,410</u></b>	<b><u>\$ 22,050,033</u></b>	<b><u>\$ 22,721,298</u></b>	<b><u>\$ 3,697,145</u></b>
Liabilities				
Other liabilities	\$ 4,368,410	\$ 22,050,033	\$ 22,721,298	\$ 3,697,145
<b>Total liabilities</b>	<b><u>\$ 4,368,410</u></b>	<b><u>\$ 22,050,033</u></b>	<b><u>\$ 22,721,298</u></b>	<b><u>\$ 3,697,145</u></b>
<b>TOTAL AGENCY FUNDS</b>				
Assets				
Cash and investments	\$ 14,742,185	\$ 56,215,534	\$ 38,710,934	\$ 32,246,785
<b>Total assets</b>	<b><u>\$ 14,742,185</u></b>	<b><u>\$ 56,215,534</u></b>	<b><u>\$ 38,710,934</u></b>	<b><u>\$ 32,246,785</u></b>
Liabilities				
Accounts payable	\$ -	\$ 56,742	\$ 56,742	\$ -
Other liabilities	5,894,405	29,078,706	29,830,369	5,142,742
Due to other governments	8,847,780	27,153,955	8,897,692	27,104,043
<b>Total liabilities</b>	<b><u>\$ 14,742,185</u></b>	<b><u>\$ 56,289,403</u></b>	<b><u>\$ 38,784,803</u></b>	<b><u>\$ 32,246,785</u></b>

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## **GENERAL LONG TERM DEBT**

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**WAUKESHA COUNTY, WISCONSIN**

**SCHEDULE OF LONG-TERM DEBT**  
December 31, 2017

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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	May 14, 2013	2.00 to 2.25
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
Series 2017	May 25, 2017	1.90 to 2.15

Total General Obligation Promissory Notes

**WAUKESHA COUNTY, WISCONSIN**

**SCHEDULE OF LONG-TERM DEBT**  
December 31, 2017

---

<u>Maturity Date</u>	<u>Original Principal</u>	<u>Payments Through December 31, 2017</u>	<u>Balance Outstanding</u>
April 1, 2018	\$ 10,000,000	\$ 9,000,000	\$ 1,000,000
April 1, 2019	15,700,000	13,300,000	2,400,000
April 1, 2020	9,000,000	5,595,000	3,405,000
April 1, 2021	19,490,000	14,990,000	4,500,000
April 1, 2022	20,000,000	8,300,000	11,700,000
April 1, 2023	17,000,000	3,700,000	13,300,000
April 1, 2024	10,000,000	1,300,000	8,700,000
April 1, 2025	10,000,000	700,000	9,300,000
April 1, 2026	11,500,000	680,000	10,820,000
April 1, 2027	10,000,000	-	10,000,000
	<u>\$ 132,690,000</u>	<u>\$ 57,565,000</u>	<u>\$ 75,125,000</u>

**WAUKESHA COUNTY, WISCONSIN**

SCHEDULE OF DEBT SERVICE REQUIREMENTS  
December 31, 2017

Note Title	2018	2019	2020	2021
GENERAL OBLIGATION PROMISSORY NOTES OF 2008				
Principal	\$ 1,000,000	\$ -	\$ -	\$ -
Interest	17,500	-	-	-
GENERAL OBLIGATION PROMISSORY NOTES OF 2009				
Principal	1,300,000	1,100,000	-	-
Interest	58,250	18,563	-	-
GENERAL OBLIGATION PROMISSORY NOTES OF 2010				
Principal	1,435,000	1,255,000	715,000	-
Interest	103,015	53,430	14,479	-
GENERAL OBLIGATION PROMISSORY NOTES OF 2011				
Principal	2,000,000	1,000,000	1,000,000	500,000
Interest	88,750	51,250	26,250	6,875
GENERAL OBLIGATION PROMISSORY NOTES OF 2012				
Principal	2,700,000	2,800,000	2,500,000	2,400,000
Interest	208,625	153,625	100,625	51,625
GENERAL OBLIGATION PROMISSORY NOTES OF 2013				
Principal	2,300,000	2,350,000	2,350,000	2,300,000
Interest	253,000	206,500	159,500	113,000
GENERAL OBLIGATION PROMISSORY NOTES OF 2014				
Principal	800,000	1,500,000	1,500,000	1,500,000
Interest	171,000	148,000	118,000	88,000
GENERAL OBLIGATION PROMISSORY NOTES OF 2015				
Principal	400,000	800,000	1,400,000	1,600,000
Interest	166,000	159,000	144,500	118,000
GENERAL OBLIGATION PROMISSORY NOTES OF 2016				
Principal	745,000	860,000	1,000,000	1,210,000
Interest	234,400	218,350	199,750	171,600
GENERAL OBLIGATION PROMISSORY NOTES OF 2017				
Principal	350,000	500,000	600,000	750,000
Interest	197,300	188,800	177,800	164,300
Total Principal	13,030,000	12,165,000	11,065,000	10,260,000
Total Interest	1,497,840	1,197,518	940,904	713,400
Total Payments By Year	<u>\$ 14,527,840</u>	<u>\$ 13,362,518</u>	<u>\$ 12,005,904</u>	<u>\$ 10,973,400</u>

**WAUKESHA COUNTY, WISCONSIN**

**SCHEDULE OF DEBT SERVICE REQUIREMENTS**  
December 31, 2017

<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>Totals</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
-	-	-	-	-	-	17,500
-	-	-	-	-	-	2,400,000
-	-	-	-	-	-	76,813
-	-	-	-	-	-	3,405,000
-	-	-	-	-	-	170,924
-	-	-	-	-	-	4,500,000
-	-	-	-	-	-	173,125
1,300,000	-	-	-	-	-	11,700,000
13,813	-	-	-	-	-	528,313
2,000,000	2,000,000	-	-	-	-	13,300,000
67,500	22,500	-	-	-	-	822,000
1,400,000	1,200,000	800,000	-	-	-	8,700,000
59,000	31,500	9,000	-	-	-	624,500
1,600,000	1,500,000	1,200,000	800,000	-	-	9,300,000
86,000	55,000	28,000	8,000	-	-	764,500
1,335,000	1,360,000	1,395,000	1,435,000	1,480,000	-	10,820,000
133,425	99,800	72,250	43,950	14,800	-	1,188,325
1,200,000	1,500,000	1,600,000	1,300,000	1,200,000	1,000,000	10,000,000
144,800	117,800	86,800	58,450	33,800	10,750	1,180,600
8,835,000	7,560,000	4,995,000	3,535,000	2,680,000	1,000,000	75,125,000
504,538	326,600	196,050	110,400	48,600	10,750	5,546,600
<u>\$ 9,339,538</u>	<u>\$ 7,886,600</u>	<u>\$ 5,191,050</u>	<u>\$ 3,645,400</u>	<u>\$ 2,728,600</u>	<u>\$ 1,010,750</u>	<u>\$ 80,671,600</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, 2017

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**GENERAL CAPITAL ASSETS:**

Land	\$	61,126,271
Buildings		202,539,617
Improvements Other Than Buildings		25,597,592
Infrastructure		272,695,281
Machinery & Equipment		19,800,599
Software		11,242,542
Vehicles		1,240,560
Construction In Progress		27,998,648
<b>Total General Capital Assets</b>	<b>\$</b>	<b><u>622,241,110</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, 2017

Function and Activity	General Capital Assets Dec 31, 2016	Additions	Deletions	General Capital Assets Dec 31, 2017
<b>JUSTICE AND PUBLIC SAFETY</b>				
District Attorney	\$ 5,551	\$ -	-	\$ 5,551
Emergency Preparedness	3,755,604	28,845	-	3,784,449
Clerk of Courts	9,258,355	-	-	9,258,355
Medical Examiner	1,049,660	-	-	1,049,660
Sheriff	63,891,072	115,850	17,963	63,988,959
<b>Total Justice &amp; Public Safety</b>	<b>77,960,242</b>	<b>144,695</b>	<b>17,963</b>	<b>78,086,974</b>
<b>HEALTH AND HUMAN SERVICES</b>	<b>42,089,823</b>	-	-	<b>42,089,823</b>
<b>ENVIRONMENT, PARKS AND EDUCATION</b>				
University of Wisconsin-Extension	15,827	-	-	15,827
Federated Library	431,883	6,199	-	438,082
Register of Deeds	4,206,195	-	-	4,206,195
Parks and Land Use	63,468,662	2,096,897	17,400	65,548,159
<b>Total Environment, Parks &amp; Education</b>	<b>68,122,567</b>	<b>2,103,096</b>	<b>17,400</b>	<b>70,208,263</b>
<b>PUBLIC WORKS</b>	<b>374,714,647</b>	<b>5,961,345</b>	<b>122,734</b>	<b>380,553,258</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	21,912,664	63,001	-	21,975,665
Corporation Counsel	165,424	-	-	165,424
<b>Total General Administration</b>	<b>23,241,143</b>	<b>63,001</b>	-	<b>23,304,144</b>
<b>CONSTRUCTION IN PROGRESS</b>	<b>21,369,349</b>	<b>14,062,917</b>	<b>7,433,618</b>	<b>27,998,648</b>
<b>TOTAL GENERAL CAPITAL ASSETS</b>	<b>\$ 607,497,771</b>	<b>\$ 22,335,054</b>	<b>\$ 7,591,715</b>	<b>\$ 622,241,110</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, 2017

Function and Activity	Land	Building	Improvements Other Than Buildings	Infrastructure	Machinery and Equipment	Software	Vehicles	Construction In Progress	Totals
<b>JUSTICE AND PUBLIC SAFETY</b>									
District Attorney	\$ -	\$ -	\$ -	\$ -	\$ 5,551	\$ -	\$ -	\$ -	\$ 5,551
Emergency Preparedness	-	-	-	-	520,657	2,750,629	513,163	-	3,784,449
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	-	3,704,320	11,545	704,123	-	63,988,959
<b>Total Justice &amp; Public Safety</b>	-	<b>68,814,724</b>	<b>6,595</b>	-	<b>5,286,195</b>	<b>2,762,174</b>	<b>1,217,286</b>	-	<b>78,086,974</b>
<b>HEALTH AND HUMAN SERVICES</b>									
	-	<b>40,424,180</b>	-	-	<b>356,157</b>	<b>1,309,486</b>	-	-	<b>42,089,823</b>
<b>ENVIRONMENT, PARKS AND EDUCATION</b>									
University of Wisconsin-Extension	-	-	-	-	15,827	-	-	-	15,827
Federated Library	-	-	-	-	23,946	414,136	-	-	438,082
Register of Deeds	-	59,275	-	-	3,880,274	266,646	-	-	4,206,195
Parks and Land Use	22,221,404	18,695,587	22,382,937	-	1,887,622	360,609	-	-	65,548,159
<b>Total Environment, Parks &amp; Education</b>	<b>22,221,404</b>	<b>18,754,862</b>	<b>22,382,937</b>	-	<b>5,807,669</b>	<b>1,041,391</b>	-	-	<b>70,208,263</b>
<b>PUBLIC WORKS</b>	<b>38,904,867</b>	<b>63,482,453</b>	<b>3,181,182</b>	<b>272,695,281</b>	<b>1,829,501</b>	<b>436,700</b>	<b>23,274</b>	-	<b>380,553,258</b>
<b>GENERAL ADMINISTRATION</b>									
County Executive	-	-	-	-	34,640	-	-	-	34,640
County Board	-	-	-	-	10,476	-	-	-	10,476
County Clerk	-	-	-	-	5,500	-	-	-	5,500
County Treasurer	-	-	-	-	294,644	817,795	-	-	1,112,439
Department of Administration	-	10,939,450	26,878	-	6,134,341	4,874,996	-	-	21,975,665
Corporation Counsel	-	123,948	-	-	41,476	-	-	-	165,424
<b>Total General Administration</b>	-	<b>11,063,398</b>	<b>26,878</b>	-	<b>6,521,077</b>	<b>5,692,791</b>	-	-	<b>23,304,144</b>
<b>CONSTRUCTION IN PROGRESS</b>									
	-	-	-	-	-	-	-	<b>27,998,648</b>	<b>27,998,648</b>
<b>Total General Capital Assets</b>	<b>\$ 61,126,271</b>	<b>\$ 202,539,617</b>	<b>\$ 25,597,592</b>	<b>\$ 272,695,281</b>	<b>\$ 19,800,599</b>	<b>\$ 11,242,542</b>	<b>\$ 1,240,560</b>	<b>\$ 27,998,648</b>	<b>\$ 622,241,110</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, 2017

Function and Activity	Accumulated Depreciation Dec. 31, 2016	Additions	Deletions	Accumulated Depreciation Dec. 31, 2017
<b>JUSTICE AND PUBLIC SAFETY</b>				
District Attorney	\$ 5,551	\$ -	\$ -	\$ 5,551
Emergency Preparedness	3,316,540	289,844	-	3,606,384
Clerk of Courts	4,742,732	296,123	-	5,038,855
Medical Examiner	175,703	26,088	-	201,791
Sheriff	27,520,006	1,705,178	17,963	29,207,221
<b>Total Justice &amp; Public Safety</b>	<b>35,760,532</b>	<b>2,317,233</b>	<b>17,963</b>	<b>38,059,802</b>
<b>HEALTH AND HUMAN SERVICES</b>	<b>9,110,987</b>	<b>1,028,607</b>	<b>-</b>	<b>10,139,594</b>
<b>ENVIRONMENT, PARKS AND EDUCATION</b>				
University of Wisconsin-Extension	14,510	527	-	15,037
Federated Library	153,250	43,680	-	196,930
Register of Deeds	4,149,184	28,146	-	4,177,330
Parks and Land Use	21,461,548	1,405,784	17,400	22,849,932
<b>Total Environment, Parks &amp; Education</b>	<b>25,778,492</b>	<b>1,478,137</b>	<b>17,400</b>	<b>27,239,229</b>
<b>PUBLIC WORKS</b>	<b>152,288,690</b>	<b>7,960,240</b>	<b>118,500</b>	<b>160,130,430</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	1,029,754	82,685	-	1,112,439
Department of Administration	12,600,673	973,153	-	13,573,826
Corporation Counsel	104,821	3,099	-	107,920
<b>Total General Administration</b>	<b>13,785,864</b>	<b>1,058,937</b>	<b>-</b>	<b>14,844,801</b>
<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>\$ 236,724,565</b>	<b>\$ 13,843,154</b>	<b>\$ 153,863</b>	<b>\$ 250,413,856</b>