

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.

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

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

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.

WORKFORCE INNOVATION OPPORTUNITY ACT FUND – To account for federal funds related to the WIOA grant.

WORKFORCE DEVELOPMENT CENTER FUND – To account for funds to operate a one-stop operator location for the integration of employment, training, education and economic development services for job seekers, workers and employers.

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WAUKESHA COUNTY, WISCONSIN

COMBINING BALANCE SHEET -
ALL NON-MAJOR SPECIAL REVENUE FUNDS
December 31, 2022

	Aging and Disability Resource Center Contract Fund	County Library Fund	Walter Tarmann Fund	Transportation Fund	Community Development Fund	Workforce Innovation Opportunity Act Fund	Workforce Development Center Fund	Total Non-Major Special Revenue Funds
ASSETS								
Cash and investments	\$ -	\$ -	\$ 3,991,119	\$ -	\$ 2,745,208	\$ -	\$ 253,353	\$ 6,989,680
Receivables:								
Property taxes levied for ensuing year's budget	-	3,999,607	-	3,484,709	-	122,500	-	7,606,816
Accounts	-	-	109,616	223,059	-	-	70,846	403,521
Total Receivables - Net	-	3,999,607	109,616	3,707,768	-	122,500	70,846	8,010,337
Due from other governments	1,598,439	-	-	2,473,896	903,647	211,865	60,578	5,248,425
Prepaid items	-	-	-	-	4,973,293	-	-	4,973,293
Inventories	-	-	-	614,967	-	-	-	614,967
Loans receivable	-	-	-	-	5,014,760	-	-	5,014,760
Total assets	\$ 1,598,439	\$ 3,999,607	\$ 4,100,735	\$ 6,796,631	\$ 13,636,908	\$ 334,365	\$ 384,777	\$ 30,851,462
LIABILITIES								
Accounts payable	\$ 91,085	\$ -	\$ -	\$ 624,842	\$ 370,605	\$ 191,792	\$ 18,179	\$ 1,296,503
Other liabilities	-	-	-	-	1,103	-	-	1,103
Due to other governments	-	-	-	229,384	-	-	-	229,384
Due to other funds	187,538	-	-	1,552,970	-	20,073	-	1,760,581
Other unearned revenue	-	-	-	22,751	7,270,961	-	-	7,293,712
Total liabilities	278,623	-	-	2,429,947	7,642,669	211,865	18,179	10,581,283
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue - revolving loans	-	-	-	-	5,014,760	-	-	5,014,760
Property taxes levied for future periods	-	3,999,607	-	3,484,709	-	122,500	-	7,606,816
Total deferred inflows of resources	-	3,999,607	-	3,484,709	5,014,760	122,500	-	12,621,576
FUND BALANCES								
Non-spendable:								
Prepaid items	-	-	-	-	4,973,293	-	-	4,973,293
Inventories	-	-	-	614,967	-	-	-	614,967
Restricted:								
Park purposes	-	-	4,100,735	-	-	-	-	4,100,735
Community development	-	-	-	-	-	-	-	-
Library purposes	-	-	-	-	-	-	-	-
Workforce development	-	-	-	-	-	-	-	-
Human services	1,319,816	-	-	-	-	-	366,598	1,686,414
Assigned:								
Subsequent year's budget	-	-	-	267,008	-	-	-	267,008
Unassigned (deficit)	-	-	-	-	(3,993,814)	-	-	(3,993,814)
Total Fund Balances (Deficits)	1,319,816	-	4,100,735	881,975	979,479	-	366,598	7,648,603
Total Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)	\$ 1,598,439	\$ 3,999,607	\$ 4,100,735	\$ 6,796,631	\$ 13,636,908	\$ 334,365	\$ 384,777	\$ 30,851,462

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, 2022

	Aging and Disability Resource Center Contract Fund	County Library Fund	Walter Tarmann Fund	Transportation Fund	Community Development Fund	Workforce Innovation Opportunity Act Fund	Workforce Development Center Fund	Total Non-Major Special Revenue Funds
REVENUES								
Intergovernmental contracts/grants	\$ 3,563,863	\$ -	\$ -	\$ 13,386,275	\$ 5,757,183	\$ 1,901,090	\$ 78,906	\$ 24,687,317
Taxes	-	3,706,706	-	3,319,709	-	-	-	7,026,415
Fines and licenses	-	-	-	220,065	-	-	-	220,065
Charges for services	-	-	-	648,691	3,975	-	183,898	836,564
Interdepartmental revenues	-	-	-	794,271	-	-	-	794,271
Investment earnings	-	-	-	-	-	-	2,772	2,772
Miscellaneous revenues	-	-	22,638	456,227	981,626	-	4,301	1,464,792
Total revenues	3,563,863	3,706,706	22,638	18,825,238	6,742,784	1,901,090	269,877	35,032,196
EXPENDITURES								
Current:								
Health and human services	3,563,863	-	-	-	-	-	-	3,563,863
Environment, parks and education	-	3,706,706	-	-	6,154,006	1,901,090	-	11,761,802
Public works	-	-	-	16,960,201	-	-	-	16,960,201
General government	-	-	-	-	-	-	266,694	266,694
Capital outlay:								
Public works	-	-	-	85,907	-	-	-	85,907
Total expenditures	3,563,863	3,706,706	-	17,046,108	6,154,006	1,901,090	266,694	32,638,467
Excess of Revenues Over Expenditures	-	-	22,638	1,779,130	588,778	-	3,183	2,393,729
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	50,000	-	-	-	50,000
Transfers out	-	-	-	(1,797,860)	-	-	-	(1,797,860)
Total other financing sources (uses)	-	-	-	(1,747,860)	-	-	-	(1,747,860)
Net change in fund balances	-	-	22,638	31,270	588,778	-	3,183	645,869
Fund Balances - January 1	1,319,816	-	4,078,097	850,705	390,701	-	363,415	7,002,734
Fund Balances - December 31	\$ 1,319,816	\$ -	\$ 4,100,735	\$ 881,975	\$ 979,479	\$ -	\$ 366,598	\$ 7,648,603

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, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants	\$ 3,777,002	\$ 3,777,002	\$ 3,563,863	\$ (213,139)
Total revenues	<u>3,777,002</u>	<u>3,777,002</u>	<u>3,563,863</u>	<u>(213,139)</u>
EXPENDITURES				
Health and human services:				
Personnel	3,184,720	3,060,220	2,885,899	174,321
Operating	187,455	305,455	270,340	35,115
Interdepartmental charges	404,827	411,327	407,624	3,703
Total expenditures	<u>3,777,002</u>	<u>3,777,002</u>	<u>3,563,863</u>	<u>213,139</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>\$ 1,319,816</u>	<u>\$ 1,319,816</u>	<u>\$ 1,319,816</u>	<u>\$ -</u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - COUNTY LIBRARY FUND
For The Year Ended December 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance from Final Budget</u>
REVENUES				
Taxes	\$ 3,706,706	\$ 3,706,706	\$ 3,706,706	\$ -
Total revenues	<u>3,706,706</u>	<u>3,706,706</u>	<u>3,706,706</u>	<u>-</u>
EXPENDITURES				
Environment, parks and education:				
Operating expenses	3,706,706	3,706,706	3,706,706	-
Total expenditures	<u>3,706,706</u>	<u>3,706,706</u>	<u>3,706,706</u>	<u>-</u>
Excess of Revenues Over Expenditures	-	-	-	-
Fund Balance - January 1	-	-	-	-
Fund Balance - December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - WALTER TARMANN FUND
For The Year Ended December 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Miscellaneous revenues	\$ -	\$ -	\$ 22,638	\$ 22,638
Total revenues	<u>-</u>	<u>-</u>	<u>22,638</u>	<u>22,638</u>
EXPENDITURES				
Environment, parks and education:				
Operating	62,500	62,500	-	62,500
Capital outlay	337,500	337,500	-	337,500
Total expenditures	<u>400,000</u>	<u>400,000</u>	<u>-</u>	<u>400,000</u>
Excess of Revenues Over (Under) Expenditures	<u>(400,000)</u>	<u>(400,000)</u>	<u>22,638</u>	<u>422,638</u>
Fund Balance - January 1	4,078,097	4,078,097	4,078,097	-
Fund Balance - December 31	<u>\$ 3,678,097</u>	<u>\$ 3,678,097</u>	<u>\$ 4,100,735</u>	<u>\$ 422,638</u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - TRANSPORTATION FUND
For The Year Ended December 31, 2022

	Original Budget	Final Budget	Actual Amount	Variance from Final Budget
REVENUES				
Intergovernmental contracts/grants	\$ 11,793,071	\$ 12,153,319	\$ 13,386,275	\$ 1,232,956
Taxes	3,319,709	3,319,709	3,319,709	-
Fines and licenses	144,000	144,000	220,065	76,065
Charges for services	646,439	646,439	648,691	2,252
Interdepartmental revenues	791,128	791,128	794,271	3,143
Miscellaneous revenues	460,661	460,661	456,227	(4,434)
Total revenues	17,155,008	17,515,256	18,825,238	1,309,982
EXPENDITURES				
Public works:				
Personnel	7,368,850	7,368,850	7,267,980	100,870
Operating	4,448,650	4,581,962	4,042,714	539,248
Interdepartmental charges	5,387,508	5,649,508	5,649,507	1
Capital outlay	85,000	134,979	85,907	49,072
Total expenditures	17,290,008	17,735,299	17,046,108	689,191
Excess of Revenues Over (Under) Expenditures	(135,000)	(220,043)	1,779,130	1,999,173
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	50,000	50,000
Transfers out	-	-	(1,797,860)	(1,797,860)
Total other financing sources (uses)	-	-	(1,747,860)	(1,747,860)
Net change in fund balances	(135,000)	(220,043)	31,270	251,313
Fund Balance - January 1	850,705	850,705	850,705	-
Fund Balance - December 31	\$ 715,705	\$ 630,662	\$ 881,975	\$ 251,313

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - COMMUNITY DEVELOPMENT FUND
For The Year Ended December 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants	\$ 6,460,506	\$ 16,897,350	\$ 5,757,183	\$ (11,140,167)
Charges for services	63,900	63,900	3,975	(59,925)
Miscellaneous revenues	390,000	703,782	981,626	277,844
Total revenues	6,914,406	17,665,032	6,742,784	(10,922,248)
EXPENDITURES				
Environment, parks and education				
Personnel	360,602	360,602	351,891	8,711
Operating	6,451,982	17,202,608	5,711,306	11,491,302
Interdepartmental charges	101,822	101,822	90,809	11,013
Total expenditures	6,914,406	17,665,032	6,154,006	11,511,026
Excess of Revenues Over Expenditures	-	-	588,778	588,778
Fund Balance - January 1	390,701	390,701	390,701	-
Fund Balance - December 31	\$ 390,701	\$ 390,701	\$ 979,479	\$ 588,778

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL - WORKFORCE INNOVATION OPPORTUNITY ACT FUND
 For The Year Ended December 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants	\$ 2,127,318	\$ 3,133,491	\$ 1,901,090	\$ (1,232,401)
Total revenues	<u>2,127,318</u>	<u>3,133,491</u>	<u>1,901,090</u>	<u>(1,232,401)</u>
EXPENDITURES				
Environment, parks and education				
Personnel	115,850	115,850	109,713	6,137
Operating	2,011,393	3,017,566	1,791,302	1,226,264
Interdepartmental charges	75	75	75	-
Total expenditures	<u>2,127,318</u>	<u>3,133,491</u>	<u>1,901,090</u>	<u>1,232,401</u>
Excess of Revenues Over Expenditures	-	-	-	-
Fund Balance - January 1	-	-	-	-
Fund Balance - December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL - WORKFORCE DEVELOPMENT CENTER FUND
 For The Year Ended December 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants	\$ 81,000	\$ 81,000	\$ 78,906	\$ (2,094)
Charges for services	238,965	238,965	183,898	(55,067)
Investment earnings	-	-	2,772	2,772
Miscellaneous revenues	-	-	4,301	4,301
Total revenues	<u>319,965</u>	<u>319,965</u>	<u>269,877</u>	<u>(50,088)</u>
EXPENDITURES				
General government:				
Personnel	144,306	144,306	142,232	2,074
Operating	202,874	206,806	124,462	82,344
Total expenditures	<u>347,180</u>	<u>351,112</u>	<u>266,694</u>	<u>84,418</u>
Excess of Revenues Over (Under) Expenditures	(27,215)	(31,147)	3,183	34,330
Fund Balance - January 1	<u>363,415</u>	<u>363,415</u>	<u>363,415</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 336,200</u>	<u>\$ 332,268</u>	<u>\$ 366,598</u>	<u>\$ 34,330</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, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Taxes	\$ 14,520,921	\$ 14,520,921	\$ 14,520,921	\$ -
Investment earnings	-	-	74,429	74,429
Total revenues	<u>14,520,921</u>	<u>14,520,921</u>	<u>14,595,350</u>	<u>74,429</u>
EXPENDITURES				
General government:				
Operating	100,000	100,000	86,260	13,740
Debt service:				
Principal retirement	13,129,000	13,129,000	13,129,000	-
Interest and fiscal charges	1,852,796	1,852,796	1,747,061	105,735
Total expenditures	<u>15,081,796</u>	<u>15,081,796</u>	<u>14,962,321</u>	<u>119,475</u>
Excess of Revenues Over (Under) Expenditures	<u>(560,875)</u>	<u>(560,875)</u>	<u>(366,971)</u>	<u>193,904</u>
OTHER FINANCING SOURCES				
Premium on general obligation notes issued	-	-	451,607	451,607
Transfers in	100,000	100,000	100,000	-
Total other financing sources	<u>100,000</u>	<u>100,000</u>	<u>551,607</u>	<u>451,607</u>
Net change in fund balances	<u>(460,875)</u>	<u>(460,875)</u>	<u>184,636</u>	<u>645,511</u>
Fund Balance - January 1	3,568,594	3,568,594	3,568,594	-
Fund Balance - December 31	<u>\$ 3,107,719</u>	<u>\$ 3,107,719</u>	<u>\$ 3,753,230</u>	<u>\$ 645,511</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, 2022

	Original Budget	Final Budget	Actual Amount	Variance from Final Budget
REVENUES				
General intergovernmental assistance	\$ 1,735,668	\$ 1,735,668	\$ 1,685,465	\$ (50,203)
Intergovernmental contracts/grants	7,097,300	9,275,480	754,725	(8,520,755)
Taxes	1,292,115	1,292,115	1,292,115	-
Investment earnings	120,000	120,000	138,655	18,655
Miscellaneous revenues	475,000	475,000	468,040	(6,960)
Total revenues	10,720,083	12,898,263	4,339,000	(8,559,263)
EXPENDITURES				
Capital outlay:				
Justice and public safety	16,000,000	20,578,195	3,657,147	16,921,048
Health and human services	-	1,690,286	85,581	1,604,705
Environment, parks and education	2,375,300	6,448,996	3,537,506	2,911,490
Public works	7,469,700	13,897,340	7,432,919	6,464,421
General government	-	2,661,554	1,073,326	1,588,228
Total expenditures	25,845,000	45,276,371	15,786,479	29,489,892
Excess of Revenues Over (Under) Expenditures	(15,124,917)	(32,378,108)	(11,447,479)	20,930,629
OTHER FINANCING SOURCES (USES)				
General obligation notes issued	11,300,000	11,300,000	11,300,000	-
Transfers in	2,000,000	2,047,000	2,000,000	(47,000)
Transfers out	(1,800,000)	(1,800,000)	(2,393,592)	(593,592)
Total other financing sources (uses)	11,500,000	11,547,000	10,906,408	(640,592)
Net change in fund balances	(3,624,917)	(20,831,108)	(541,071)	20,290,037
Fund Balance - January 1	25,442,386	25,442,386	25,442,386	-
Fund Balance - December 31	\$ 21,817,469	\$ 4,611,278	\$ 24,901,315	\$ 20,290,037

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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, 2022

	Golf Course Fund	Ice Arena Fund	Total Non-Major Enterprise Funds
ASSETS			
Current assets:			
Cash and investments	\$ 3,381,249	\$ 528,488	\$ 3,909,737
Accounts receivable	-	265,369	265,369
Due from other governments	1,190	1,260	2,450
Prepaid items	760	-	760
Inventories	71,197	180	71,377
Total current assets	<u>3,454,396</u>	<u>795,297</u>	<u>4,249,693</u>
Noncurrent assets:			
Restricted asset:			
Net pension asset	266,586	149,217	415,803
Capital assets:			
Land	384,715	1,800,000	2,184,715
Buildings	1,986,518	6,559,274	8,545,792
Improvements other than buildings	1,135,720	495,660	1,631,380
Machinery and equipment	327,725	381,580	709,305
Software	35,859	-	35,859
Less accumulated depreciation/amortization	(2,889,605)	(5,659,269)	(8,548,874)
Total capital assets (net of accumulated depreciation/amortization)	<u>980,932</u>	<u>3,577,245</u>	<u>4,558,177</u>
Total noncurrent assets	<u>1,247,518</u>	<u>3,726,462</u>	<u>4,973,980</u>
Total assets	<u>\$ 4,701,914</u>	<u>\$ 4,521,759</u>	<u>\$ 9,223,673</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension related amounts	\$ 511,361	\$ 289,812	\$ 801,173
Total deferred outflows of resources	<u>\$ 511,361</u>	<u>\$ 289,812</u>	<u>\$ 801,173</u>
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 7,144	\$ 50,267	\$ 57,411
Accrued compensation	23,217	22,364	45,581
Other liabilities	87,962	-	87,962
Other unearned revenue	2,841	289,425	292,266
Total current liabilities	<u>121,164</u>	<u>362,056</u>	<u>483,220</u>
Noncurrent liabilities:			
Advances from other funds	-	1,639,984	1,639,984
Total noncurrent liabilities	<u>-</u>	<u>1,639,984</u>	<u>1,639,984</u>
Total liabilities	<u>\$ 121,164</u>	<u>\$ 2,002,040</u>	<u>\$ 2,123,204</u>
DEFERRED INFLOWS OF RESOURCES			
Pension related amounts	\$ 628,166	\$ 351,605	\$ 979,771
Total deferred inflows of resources	<u>\$ 628,166</u>	<u>\$ 351,605</u>	<u>\$ 979,771</u>
NET POSITION			
Net investment in capital assets	\$ 980,932	\$ 3,577,245	\$ 4,558,177
Restricted for pension	266,586	149,217	415,803
Unrestricted (deficit)	3,216,427	(1,268,536)	1,947,891
Total net position	<u>\$ 4,463,945</u>	<u>\$ 2,457,926</u>	<u>\$ 6,921,871</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, 2022

	Golf Course Fund	Ice Arena Fund	Total Non-Major Enterprise Funds
OPERATING REVENUES			
Charges for services	\$ 2,437,390	\$ 1,210,135	\$ 3,647,525
Miscellaneous revenues	2,985	3,161	6,146
Total operating revenues	2,440,375	1,213,296	3,653,671
OPERATING EXPENSES			
Salaries	687,728	434,131	1,121,859
Benefits	146,598	101,789	248,387
Operating	604,858	441,626	1,046,484
Interdepartmental	640,058	109,373	749,431
Depreciation	82,368	200,055	282,423
Total operating expenses	2,161,610	1,286,974	3,448,584
Operating income (loss)	278,765	(73,678)	205,087
NON-OPERATING REVENUES			
Intergovernmental contracts/grants	52,964	-	52,964
Investment earnings	34,537	4,931	39,468
Gain on disposal of capital assets	-	2,385	2,385
Total non-operating revenues	87,501	7,316	94,817
Income (loss) before transfers	366,266	(66,362)	299,904
Transfers in	-	461,609	461,609
Transfers out	(461,609)	-	(461,609)
Change in net position	(95,343)	395,247	299,904
Net position - January 1	4,559,288	2,062,679	6,621,967
Net position - December 31	\$ 4,463,945	\$ 2,457,926	\$ 6,921,871

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF CASH FLOWS - ALL NON-MAJOR ENTERPRISE FUNDS
For The Year Ended December 31, 2022

	Golf Course Fund	Ice Arena Fund	Total Non-Major Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	\$ 2,433,272	\$ 998,288	\$ 3,431,560
Payments to suppliers	(580,949)	(207,553)	(788,502)
Payments to employees	(856,484)	(550,624)	(1,407,108)
Payments for interfund services used	(640,058)	(109,373)	(749,431)
Total cash flows from operating activities	355,781	130,738	486,519
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES			
Receipts from intergovernmental contracts/grants	52,964	-	52,964
Total cash flows from non-capital financing activities	52,964	-	52,964
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition of capital assets	(26,772)	-	(26,772)
Proceeds from sale of capital assets	-	2,384	2,384
Total cash flows from capital and related financing activities	(26,772)	2,384	(24,388)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received	34,537	4,931	39,468
Total cash flows from investing activities	34,537	4,931	39,468
Net change in cash and cash equivalents	416,510	138,053	554,563
Cash and Cash Equivalents, Beginning of Year	2,964,739	390,435	3,355,174
Cash and Cash Equivalents, End of Year	\$ 3,381,249	\$ 528,488	\$ 3,909,737
NON-CASH CAPITAL AND RELATED FINANCING ACTIVITIES			
None			
RECONCILIATION OF OPERATING LOSS TO NET CASH FLOWS FROM OPERATING ACTIVITIES			
Operating income (loss)	\$ 278,765	\$ (73,678)	\$ 205,087
Depreciation expense	82,368	200,055	282,423
(Increase) Decrease in accounts receivable	-	(217,588)	(217,588)
(Increase) Decrease in due from other governments	(1,190)	2,580	1,390
(Increase) Decrease in prepaid items	90	-	90
(Increase) Decrease in inventories	(18,256)	-	(18,256)
(Increase) Decrease in deferred outflows - pension related amounts	(51,487)	(64,675)	(116,162)
Increase (Decrease) in accounts payable	(1,974)	11,302	9,328
Increase (Decrease) in accrued compensation	1,065	15,317	16,382
Increase (Decrease) in other liabilities	44,049	222,771	266,820
Increase (Decrease) in other unearned revenue	(5,913)	-	(5,913)
Increase (Decrease) in net pension asset/liability	1,709	(12,882)	(11,173)
Increase (Decrease) in deferred inflows - pension related amounts	26,555	47,536	74,091
Net cash flows from operating activities	\$ 355,781	\$ 130,738	\$ 486,519

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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, 2022

	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	\$ 7,632,461	\$ 5,325,857	\$ 4,047,863	\$ 986,819	\$ 878,175	\$ 2,339,921	\$ 21,211,096
Receivables:							
Property taxes levied for ensuing year's budget	-	-	-	-	-	1,379,243	1,379,243
Accounts receivable	106,146	89,383	178,010	-	48,511	-	422,050
Total receivables	106,146	89,383	178,010	-	48,511	1,379,243	1,801,293
Due from other governments	14,853	-	-	20,868	575	-	36,296
Prepaid items	162,064	-	42,915	-	922	290,445	496,346
Inventories	-	-	-	634,794	-	-	634,794
Total current assets	7,915,524	5,415,240	4,268,788	1,642,481	928,183	4,009,609	24,179,825
Noncurrent Assets:							
Restricted assets:							
Restricted cash and investments	-	-	402,842	-	-	-	402,842
Deposit in WMMIC	-	-	2,459,264	-	-	-	2,459,264
Net pension asset	-	-	127,573	387,249	222,215	1,347,835	2,084,872
Capital assets:							
Construction in progress	-	-	-	-	-	-	-
Buildings	-	-	-	4,122,283	-	-	4,122,283
Improvements other than buildings	-	-	-	6,089	-	-	6,089
Machinery and equipment	-	7,225,988	7,637	912,632	173,093	3,548,001	11,867,351
Software	-	-	-	-	-	196,732	196,732
Vehicles	-	18,826,036	-	-	-	-	18,826,036
Less accumulated depreciation/amortization	-	(14,202,590)	(7,637)	(3,204,398)	(171,714)	(2,291,352)	(19,877,691)
Total capital assets (net of accumulated depreciation/amortization)	-	11,849,434	-	1,836,606	1,379	1,453,381	15,140,800
Total noncurrent assets	-	11,849,434	2,989,679	2,223,855	223,594	2,801,216	20,087,778
Total assets	\$ 7,915,524	\$ 17,264,674	\$ 7,258,467	\$ 3,866,336	\$ 1,151,777	\$ 6,810,825	\$ 44,267,603
DEFERRED OUTFLOWS OF RESOURCES							
Pension related amounts	\$ -	\$ -	\$ 248,216	\$ 752,854	\$ 431,242	\$ 2,651,510	\$ 4,083,822
Total deferred outflows of resources	\$ -	\$ -	\$ 248,216	\$ 752,854	\$ 431,242	\$ 2,651,510	\$ 4,083,822

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WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF NET POSITION - ALL INTERNAL SERVICE FUNDS
December 31, 2022

	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							
Current liabilities:							
Accounts payable	\$ 334,316	\$ 195,334	\$ 105,853	\$ 130,203	\$ 8,837	\$ 96,281	\$ 870,824
Accrued compensation	-	-	32,022	54,736	32,502	381,850	501,110
Other liabilities	-	-	-	-	151,750	-	151,750
Claims payable - current	2,860,085	-	1,894,716	-	-	-	4,754,801
Total current liabilities	<u>3,194,401</u>	<u>195,334</u>	<u>2,032,591</u>	<u>184,939</u>	<u>193,089</u>	<u>478,131</u>	<u>6,278,485</u>
Noncurrent liabilities:							
Claims payable	150,531	-	3,846,848	-	-	-	3,997,379
Total noncurrent liabilities	<u>150,531</u>	<u>-</u>	<u>3,846,848</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,997,379</u>
Total liabilities	<u>\$ 3,344,932</u>	<u>\$ 195,334</u>	<u>\$ 5,879,439</u>	<u>\$ 184,939</u>	<u>\$ 193,089</u>	<u>\$ 478,131</u>	<u>\$ 10,275,864</u>
DEFERRED INFLOWS OF RESOURCES							
Unearned revenue - property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,379,243	\$ 1,379,243
Pension related amounts	-	-	300,605	912,488	523,612	3,175,949	4,912,654
Total deferred inflows of resources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 300,605</u>	<u>\$ 912,488</u>	<u>\$ 523,612</u>	<u>\$ 4,555,192</u>	<u>\$ 6,291,897</u>
NET POSITION							
Net investment in capital assets	\$ -	\$ 11,849,434	\$ -	\$ 1,836,606	\$ 1,379	\$ 1,453,381	\$ 15,140,800
Restricted for pension	-	-	127,573	387,249	222,215	1,347,835	2,084,872
Unrestricted	4,570,592	5,219,906	1,199,066	1,297,908	642,724	1,627,796	14,557,992
Total net position	<u>\$ 4,570,592</u>	<u>\$ 17,069,340</u>	<u>\$ 1,326,639</u>	<u>\$ 3,521,763</u>	<u>\$ 866,318</u>	<u>\$ 4,429,012</u>	<u>\$ 31,783,664</u>

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WAUKESHA COUNTY, WISCONSIN
 COMBINING STATEMENT OF REVENUES, EXPENSES AND
 CHANGES IN NET POSITION - ALL INTERNAL SERVICE FUNDS
 For The Year Ended December 31, 2022

	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
OPERATING REVENUES							
Charges for services	\$ 3,931,776	\$ -	\$ -	\$ 143,533	\$ 268,826	\$ 17,162	\$ 4,361,297
Interdepartmental revenues	17,960,019	3,613,964	2,633,397	4,176,456	511,603	7,697,674	36,593,113
Miscellaneous revenues	742,504	-	444,999	42,932	207,828	362,187	1,800,450
Total operating revenues	22,634,299	3,613,964	3,078,396	4,362,921	988,257	8,077,023	42,754,860
OPERATING EXPENSES							
Salaries	-	-	282,303	857,712	470,756	3,506,152	5,116,923
Benefits	-	-	41,520	264,455	127,188	1,041,548	1,474,711
Insurance and claims expense	18,442,340	-	2,760,215	-	-	-	21,202,555
Operating	3,022,212	656	56,490	2,803,393	90,345	2,683,434	8,656,530
Interdepartmental	52,834	40,000	110,623	74,838	166,074	37,203	481,572
Depreciation	-	3,302,167	-	137,768	2,758	692,305	4,134,998
Total operating expenses	21,517,386	3,342,823	3,251,151	4,138,166	857,121	7,960,642	41,067,289
Operating income (loss)	1,116,913	271,141	(172,755)	224,755	131,136	116,381	1,687,571
NON-OPERATING REVENUES							
Intergovernmental contracts/grants	225,222	129,899	7,474	9,272	-	-	371,867
Investment earnings	3,816	34,949	133,108	-	-	-	171,873
Gain (loss) on disposal of capital assets	-	550,939	-	-	-	(11,468)	539,471
Total non-operating revenues	229,038	715,787	140,582	9,272	-	(11,468)	1,083,211
Income (loss) before transfers	1,345,951	986,928	(32,173)	234,027	131,136	104,913	2,770,782
Transfers in	-	1,800,000	215,500	-	341,313	727,279	3,084,092
Change in net position	1,345,951	2,786,928	183,327	234,027	472,449	832,192	5,854,874
Net position - January 1	3,224,641	14,282,412	1,143,312	3,287,736	393,869	3,596,820	25,928,790
Net position - December 31	\$ 4,570,592	\$ 17,069,340	\$ 1,326,639	\$ 3,521,763	\$ 866,318	\$ 4,429,012	\$ 31,783,664

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF CASH FLOWS - ALL INTERNAL SERVICE FUNDS
For The Year Ended December 31, 2022

	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
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts from customers and users	\$ 5,206,716	\$ -	\$ 276,152	\$ 177,235	\$ 478,040	\$ 379,349	\$ 6,517,492
Receipts from interfund services provided	17,960,019	3,551,381	2,633,397	4,176,456	511,603	7,697,674	36,530,530
Payments to suppliers	(22,017,177)	(195,990)	(2,976,261)	(2,807,977)	(64,543)	(2,883,763)	(30,945,711)
Payments to employees	-	-	(350,411)	(1,197,627)	(648,731)	(4,581,224)	(6,777,993)
Payments for interfund services used	(52,834)	(40,000)	(110,623)	(74,838)	(166,074)	(37,203)	(481,572)
Total cash flows from operating activities	1,096,724	3,315,391	(527,746)	273,249	110,295	574,833	4,842,746
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES							
Transfers from other funds	-	1,800,000	215,500	-	341,313	727,279	3,084,092
Receipts from intergovernmental contracts/grants	225,222	129,899	7,474	9,272	-	-	371,867
Total cash flows from non-capital financing activities	225,222	1,929,899	222,974	9,272	341,313	727,279	3,455,959
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES							
Acquisition of capital assets	-	(2,832,188)	-	(44,697)	-	(424,762)	(3,301,647)
Proceeds from sales of capital assets	-	741,756	-	-	-	-	741,756
Total cash flows from capital and related financing activities	-	(2,090,432)	-	(44,697)	-	(424,762)	(2,559,891)
CASH FLOWS FROM INVESTING ACTIVITIES							
Interest received	3,816	34,949	133,108	-	-	-	171,873
Total cash flows from investing activities	3,816	34,949	133,108	-	-	-	171,873
Net change in cash and cash equivalents	1,325,762	3,189,807	(171,664)	237,824	451,608	877,350	5,910,687
Cash and Cash Equivalents, Beginning of Year	6,306,699	2,136,050	4,622,369	748,995	426,567	1,462,571	15,703,251
Cash and Cash Equivalents, End of Year	\$ 7,632,461	\$ 5,325,857	\$ 4,450,705	\$ 986,819	\$ 878,175	\$ 2,339,921	\$ 21,613,938
NON-CASH CAPITAL AND RELATED FINANCING ACTIVITIES							
Non-cash capital asset addition of \$195,334 in Vehicle Replacement Fund							

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WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF CASH FLOWS - ALL INTERNAL SERVICE FUNDS

For The Year Ended December 31, 2022

	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
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES							
Operating income (loss)	\$ 1,116,913	\$ 271,141	\$ (172,755)	\$ 224,755	\$ 131,136	\$ 116,381	\$ 1,687,571
Depreciation expense	-	3,302,167	-	137,768	2,758	692,305	4,134,998
(Increase) Decrease in accounts receivable	509,138	(62,583)	(169,030)	3,408	1,227	-	282,160
(Increase) Decrease in due from other governments	23,298	-	183	(12,638)	159	-	11,002
(Increase) Decrease in prepaid items	(47,379)	-	(16,475)	-	(71)	(144,392)	(208,317)
(Increase) Decrease in inventories	-	-	-	(6,314)	-	-	(6,314)
(Increase) Decrease in net pension asset/liability	-	-	(26,913)	(80,731)	(44,594)	(367,332)	(519,570)
(Increase) Decrease in deferred outflows - pension related amounts	-	-	(77,696)	(233,268)	(137,200)	(897,007)	(1,345,171)
Increase (Decrease) in accounts payable	(505,246)	(195,334)	50,979	1,730	(11,132)	(47,499)	(706,502)
Increase (Decrease) in accrued compensation	-	-	2,807	5,623	1,074	102,729	112,233
Increase (Decrease) in other liabilities	-	-	-	-	37,005	(8,438)	28,567
Increase (Decrease) in claims payable	-	-	(194,060)	-	-	-	(194,060)
Increase (Decrease) in deferred inflows - pension related amounts	-	-	75,214	232,916	129,933	1,128,086	1,566,149
Net cash flows from operating activities	<u>\$ 1,096,724</u>	<u>\$ 3,315,391</u>	<u>\$ (527,746)</u>	<u>\$ 273,249</u>	<u>\$ 110,295</u>	<u>\$ 574,833</u>	<u>\$ 4,842,746</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE COMBINING STATEMENT OF NET POSITION							
Cash and investments - statement of net position	\$ 7,632,461	\$ 5,325,857	\$ 4,047,863	\$ 986,819	\$ 878,175	\$ 2,339,921	\$ 21,211,096
Restricted cash and investments - statement of net position	-	-	402,842	-	-	-	402,842
Cash and cash equivalents - end of year	<u>\$ 7,632,461</u>	<u>\$ 5,325,857</u>	<u>\$ 4,450,705</u>	<u>\$ 986,819</u>	<u>\$ 878,175</u>	<u>\$ 2,339,921</u>	<u>\$ 21,613,938</u>

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FIDUCIARY FUNDS

CUSTODIAL FUNDS

Custodial funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds.

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 CUSTODIAL 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 FIDUCIARY NET POSITION - CUSTODIAL FUNDS

December 31, 2022

	<u>Dog License Fund</u>	<u>Unclaimed Property Fund</u>	<u>Flexible Spending Account</u>	<u>District Attorney NSF Fund</u>	<u>Representative Payee Fund</u>
ASSETS					
Cash and investments	\$ -	\$ 310,491	\$ -	\$ 95,614	\$ 800,717
Total assets	<u>\$ -</u>	<u>\$ 310,491</u>	<u>\$ -</u>	<u>\$ 95,614</u>	<u>\$ 800,717</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ 6,269	\$ -
Other liabilities	-	4,213	-	89,345	448,867
Due to other governments	-	-	-	-	-
Total liabilities	<u>\$ -</u>	<u>\$ 4,213</u>	<u>\$ -</u>	<u>\$ 95,614</u>	<u>\$ 448,867</u>
NET POSITION					
Restricted for:					
Individuals, organizations and other governments	\$ -	\$ 306,278	\$ -	\$ -	\$ 351,850
Total net position	<u>\$ -</u>	<u>\$ 306,278</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 351,850</u>

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF FIDUCIARY NET POSITION - CUSTODIAL FUNDS

December 31, 2022

<u>Sheriff Processing Fee</u>	<u>Defered Compensation Administration</u>	<u>DA ERAD Fund</u>	<u>Main Jail Fund</u>	<u>Municipal Property Tax Collections</u>	<u>Clerk of Courts Fund</u>	<u>Total Custodial Funds</u>
\$ 37,801	\$ -	\$ 8,970	\$ 212,290	\$ 67,888,652	\$ 7,910,616	\$ 77,265,151
<u>\$ 37,801</u>	<u>\$ -</u>	<u>\$ 8,970</u>	<u>\$ 212,290</u>	<u>\$ 67,888,652</u>	<u>\$ 7,910,616</u>	<u>\$ 77,265,151</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,269
37,801	-	5,668	212,290	-	2,166,224	2,964,408
-	-	-	-	67,888,652	-	67,888,652
<u>\$ 37,801</u>	<u>\$ -</u>	<u>\$ 5,668</u>	<u>\$ 212,290</u>	<u>\$ 67,888,652</u>	<u>\$ 2,166,224</u>	<u>\$ 70,859,329</u>
\$ -	\$ -	\$ 3,302	\$ -	\$ -	\$ 5,744,392	\$ 6,405,822
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,302</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,744,392</u>	<u>\$ 6,405,822</u>

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - CUSTODIAL FUNDS
For The Year Ended December 31, 2022

	Dog License Fund	Unclaimed Property Fund	Flexible Spending Account	District Attorney NSF Fund	Representative Payee Fund
ADDITIONS					
Property taxes collected for other governments	\$ -	\$ -	\$ -	\$ -	\$ -
Clerk of Courts trust account deposits	-	-	-	-	-
Miscellaneous	52,928	269,083	-	712,825	2,458,311
Total Additions	\$ 52,928	\$ 269,083	\$ -	\$ 712,825	\$ 2,458,311
DEDUCTIONS					
Property taxes paid to other governments	\$ -	\$ -	\$ -	\$ -	\$ -
Payments from Clerk of Courts trust accounts	-	-	-	-	-
Payments to individuals	-	86,233	-	734,096	2,371,000
ERAD grant payments	-	-	-	-	-
Administrative expense	52,928	-	-	-	-
Transfer to general fund	-	-	97,347	-	-
Total Deductions	\$ 52,928	\$ 86,233	\$ 97,347	\$ 734,096	\$ 2,371,000
Change in Fiduciary Net Position	-	182,850	(97,347)	(21,271)	87,311
Net Position - beginning of year	-	123,428	97,347	21,271	264,539
Net Position - end of year	\$ -	\$ 306,278	\$ -	\$ -	\$ 351,850

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - CUSTODIAL FUNDS
For The Year Ended December 31, 2022

Sheriff Processing Fee	Deferred Compensation Administration	DA ERAD Fund	Main Jail Fund	Municipal Property Tax Collections	Clerk of Courts Fund	Total Custodial Funds
\$ -	\$ -	\$ -	\$ -	\$ 167,584,567	\$ -	\$ 167,584,567
-	-	-	-	-	25,940,536	25,940,536
3,101,168	-	8,111	3,179,968	-	-	9,782,394
\$ 3,101,168	\$ -	\$ 8,111	\$ 3,179,968	\$ 167,584,567	\$ 25,940,536	\$ 203,307,497
\$ -	\$ -	\$ -	\$ -	\$ 167,584,567	\$ -	\$ 167,584,567
-	-	-	-	-	22,716,812	22,716,812
3,101,168	-	-	3,179,968	-	-	9,472,465
-	-	5,668	-	-	-	5,668
-	-	-	-	-	-	52,928
-	348,328	-	-	-	-	445,675
\$ 3,101,168	\$ 348,328	\$ 5,668	\$ 3,179,968	\$ 167,584,567	\$ 22,716,812	\$ 200,278,115
-	(348,328)	2,443	-	-	3,223,724	3,029,382
-	348,328	859	-	-	2,520,668	3,376,440
\$ -	\$ -	\$ 3,302	\$ -	\$ -	\$ 5,744,392	\$ 6,405,822

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COMPONENT UNIT

BRIDGES LIBRARY SYSTEM FUND – To account for funds provided to maintain a member library system covering Waukesha and Jefferson counties

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WAUKESHA COUNTY, WISCONSIN

BALANCE SHEET - COMPONENT UNIT

BRIDGES LIBRARY SYSTEM FUND

December 31, 2022

ASSETS	
Cash and investments	\$ 2,475,488
Due from other governments	27,934
Total assets	<u>\$ 2,503,422</u>
LIABILITIES	
Accounts payable	\$ 42,945
Due to other governments	4,300
Total liabilities	<u>\$ 47,245</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred grant revenue	\$ 1,216,478
Total deferred inflows of resources	<u>\$ 1,216,478</u>
FUND BALANCES	
Restricted for library purposes	\$ 1,239,699
Total Fund Balances	<u>\$ 1,239,699</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 2,503,422</u>

WAUKESHA COUNTY, WISCONSIN

RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET POSITION - COMPONENT UNIT
December 31, 2022

Total Fund Balance - Component Unit	\$ 1,239,699
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. (see Note 19)	22,255
Some liabilities, including compensated absences, are not due and payable in the current period, and are not reported in the fund. (See Note 19)	(44,898)
GASB 68 requires that the Component Unit's financial statements reflect its share of the net pension liability and related deferred inflows and outflows for the Wisconsin Retirement System	152,515
Total Net Position - Component Unit	<u><u>\$ 1,369,571</u></u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - COMPONENT UNIT - BRIDGES LIBRARY SYSTEM FUND
 For The Year Ended December 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants	\$ 1,542,902	\$ 1,542,902	\$ 1,562,107	\$ 19,205
Charges for services	954,083	954,083	975,560	21,477
Interdepartmental revenues	3,000	3,000	-	(3,000)
Investment earnings	16,000	16,000	23,255	7,255
Miscellaneous revenues	11,000	11,000	3,276	(7,724)
Total revenues	<u>2,526,985</u>	<u>2,526,985</u>	<u>2,564,198</u>	<u>37,213</u>
EXPENDITURES				
Environment, parks and education:				
Personnel	854,475	854,475	764,214	90,261
Operating	1,656,630	1,656,630	1,576,888	79,742
Interdepartmental charges	140,593	140,593	140,434	159
Total expenditures	<u>2,651,698</u>	<u>2,651,698</u>	<u>2,481,536</u>	<u>170,162</u>
Excess of Revenues Over (Under) Expenditures	(124,713)	(124,713)	82,662	207,375
OTHER FINANCING SOURCES				
Lease proceeds	-	-	107,528	107,528
Total other financing sources	<u>-</u>	<u>-</u>	<u>107,528</u>	<u>107,528</u>
Net change in fund balances	(124,713)	(124,713)	190,190	314,903
Fund Balance - January 1 - as restated	1,049,509	1,049,509	1,049,509	-
Fund Balance - December 31	<u>\$ 924,796</u>	<u>\$ 924,796</u>	<u>\$ 1,239,699</u>	<u>\$ 314,903</u>

WAUKESHA COUNTY, WISCONSIN

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES TO THE STATEMENT OF ACTIVITIES - COMPONENT UNIT**

For The Year Ended December 31, 2022

Net change in fund balance - component unit	190,190
Restatement of opening component unit fund balance - implementation of GASB 87	(107,800)
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital assets and contributions exceeded depreciation in the current period. (see Note 19)	(42,161)
Some expenses in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds. (see Note 19)	3,946
GASB 68 requires that the County's financial statements reflect its share of the net pension liability and related deferred inflows and outflows for the Wisconsin Retirement System.	45,600
Change in Net Position of Component Unit	<u>\$ 89,775</u>

GENERAL LONG TERM DEBT

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WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF LONG-TERM DEBT
December 31, 2022

<u>General Obligation Promissory Notes</u>	<u>Issue Date</u>	<u>Interest Rate %</u>
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
Series 2018	June 20, 2018	2.00 to 3.00
Series 2019	May 22, 2019	2.125 to 4.00
Series 2020	June 16, 2020	1.00 to 2.00
Series 2020 Refinance	July 27, 2020	0.85
Series 2021	May 18, 2021	1.00 to 2.00
Series 2022	June 14, 2022	3.00 to 4.00

Total General Obligation Promissory Notes

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF LONG-TERM DEBT
December 31, 2022

<u>Maturity Date</u>	<u>Original Principal</u>	<u>Payments Through December 31, 2022</u>	<u>Balance Outstanding</u>
April 1, 2024	\$ 10,000,000	\$ 8,000,000	\$ 2,000,000
April 1, 2025	10,000,000	6,500,000	3,500,000
April 1, 2026	11,500,000	5,830,000	5,670,000
April 1, 2027	10,000,000	3,400,000	6,600,000
April 1, 2028	12,500,000	3,100,000	9,400,000
April 1, 2029	17,500,000	3,100,000	14,400,000
April 1, 2030	18,000,000	2,100,000	15,900,000
April 1, 2033	10,513,000	8,539,000	1,974,000
April 1, 2031	12,000,000	800,000	11,200,000
April 1, 2032	11,300,000	-	11,300,000
	<u>\$ 123,313,000</u>	<u>\$ 41,369,000</u>	<u>\$ 81,944,000</u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF DEBT SERVICE REQUIREMENTS
December 31, 2022

Note Title	2023	2024	2025	2026
GENERAL OBLIGATION PROMISSORY NOTES OF 2014				
Principal	\$ 1,200,000	\$ 800,000	\$ -	\$ -
Interest	31,500	9,000	-	-
GENERAL OBLIGATION PROMISSORY NOTES OF 2015				
Principal	1,500,000	1,200,000	800,000	-
Interest	55,000	28,000	8,000	-
GENERAL OBLIGATION PROMISSORY NOTES OF 2016				
Principal	1,360,000	1,395,000	1,435,000	1,480,000
Interest	99,800	72,250	43,950	14,800
GENERAL OBLIGATION PROMISSORY NOTES OF 2017				
Principal	1,500,000	1,600,000	1,300,000	1,200,000
Interest	117,800	86,800	58,450	33,800
GENERAL OBLIGATION PROMISSORY NOTES OF 2018				
Principal	1,300,000	1,700,000	1,900,000	1,700,000
Interest	262,500	217,500	163,500	109,500
GENERAL OBLIGATION PROMISSORY NOTES OF 2019				
Principal	1,400,000	2,200,000	2,300,000	2,300,000
Interest	364,125	310,125	242,625	173,625
GENERAL OBLIGATION PROMISSORY NOTES OF 2020				
Principal	1,400,000	1,800,000	2,000,000	2,100,000
Interest	270,250	250,250	226,500	193,000
GENERAL OBLIGATION REFINANCING NOTES OF 2020				
Principal	1,974,000	-	-	-
Interest	8,390	-	-	-
GENERAL OBLIGATION PROMISSORY NOTES OF 2021				
Principal	1,000,000	1,200,000	1,200,000	1,200,000
Interest	160,000	138,000	118,500	105,000
GENERAL OBLIGATION PROMISSORY NOTES OF 2022				
Principal	1,150,000	1,160,000	1,160,000	1,160,000
Interest	413,000	366,800	320,400	274,000
Total Principal	13,784,000	13,055,000	12,095,000	11,140,000
Total Interest	1,782,365	1,478,725	1,181,925	903,725
Total Payments By Year	<u>\$ 15,566,365</u>	<u>\$ 14,533,725</u>	<u>\$ 13,276,925</u>	<u>\$ 12,043,725</u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF DEBT SERVICE REQUIREMENTS
December 31, 2022

<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>Totals</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
-	-	-	-	-	-	40,500
-	-	-	-	-	-	3,500,000
-	-	-	-	-	-	91,000
-	-	-	-	-	-	5,670,000
-	-	-	-	-	-	230,800
1,000,000	-	-	-	-	-	6,600,000
10,750	-	-	-	-	-	307,600
1,500,000	1,300,000	-	-	-	-	9,400,000
61,500	19,500	-	-	-	-	834,000
2,200,000	2,100,000	1,900,000	-	-	-	14,400,000
115,750	68,750	22,563	-	-	-	1,297,563
2,500,000	2,300,000	2,200,000	1,600,000	-	-	15,900,000
147,000	99,000	54,000	16,000	-	-	1,256,000
-	-	-	-	-	-	1,974,000
-	-	-	-	-	-	8,390
1,500,000	1,600,000	1,400,000	1,400,000	700,000	-	11,200,000
87,750	64,500	42,000	21,000	5,250	-	742,000
1,160,000	1,260,000	1,350,000	1,300,000	1,100,000	500,000	11,300,000
227,600	179,200	127,000	74,000	31,500	7,500	2,021,000
9,860,000	8,560,000	6,850,000	4,300,000	1,800,000	500,000	81,944,000
650,350	430,950	245,563	111,000	36,750	7,500	6,828,853
<u>\$ 10,510,350</u>	<u>\$ 8,990,950</u>	<u>\$ 7,095,563</u>	<u>\$ 4,411,000</u>	<u>\$ 1,836,750</u>	<u>\$ 507,500</u>	<u>\$ 88,772,853</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, 2022

GENERAL CAPITAL ASSETS:

Land	\$	61,884,570
Buildings		252,834,729
Improvements Other Than Buildings		27,468,607
Infrastructure		314,853,620
Machinery & Equipment		17,568,552
Software		12,372,046
Vehicles		1,158,467
Construction In Progress		28,146,737
Total General Capital Assets	\$	716,287,328

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, 2022

Function and Activity	General Capital Assets Dec 31, 2021	Additions	Deletions	General Capital Assets Dec 31, 2022
JUSTICE AND PUBLIC SAFETY				
District Attorney	\$ 12,551	\$ -	\$ -	\$ 12,551
Emergency Preparedness	4,502,534	17,855	-	4,520,389
Clerk of Courts	42,720,032	1,347,096	-	44,067,128
Medical Examiner	1,049,660	-	-	1,049,660
Sheriff	64,005,730	113,204	160,617	63,958,317
Total Justice & Public Safety	112,290,507	1,478,155	160,617	113,608,045
HEALTH AND HUMAN SERVICES	43,210,495	6,214	1,000	43,215,709
ENVIRONMENT, PARKS AND EDUCATION				
University of Wisconsin-Extension	15,827	-	-	15,827
Register of Deeds	5,312,699	-	-	5,312,699
Parks and Land Use	69,007,180	1,560,949	50,063	70,518,066
Total Environment, Parks & Education	74,335,706	1,560,949	50,063	75,846,592
PUBLIC WORKS	424,522,796	8,280,256	561,709	432,241,343
GENERAL GOVERNMENT				
County Executive	34,640	-	-	34,640
County Board	76,670	-	-	76,670
County Clerk	11,494	-	-	11,494
County Treasurer	1,112,439	-	-	1,112,439
Department of Administration	21,356,237	1,698,409	1,189,935	21,864,711
Corporation Counsel	128,948	-	-	128,948
Total General Administration	22,720,428	1,698,409	1,189,935	23,228,902
CONSTRUCTION IN PROGRESS	25,440,554	8,496,170	5,789,987	28,146,737
TOTAL GENERAL CAPITAL ASSETS	\$ 702,520,486	\$ 21,520,153	\$ 7,753,311	\$ 716,287,328

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, 2022

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	\$ -	\$ -	\$ -	\$ -	\$ 12,551	\$ -	\$ -	\$ -	\$ 12,551
Emergency Preparedness	-	3,088,716	-	-	541,113	406,800	483,760	-	4,520,389
Clerk of Courts	-	43,017,590	-	-	1,049,538	-	-	-	44,067,128
Medical Examiner	-	1,043,531	-	-	6,129	-	-	-	1,049,660
Sheriff	-	59,562,375	6,595	-	3,689,727	24,913	674,707	-	63,958,317
Total Justice & Public Safety	-	106,712,212	6,595	-	5,299,058	431,713	1,158,467	-	113,608,045
HEALTH AND HUMAN SERVICES	-	40,677,635	-	-	107,923	2,430,151	-	-	43,215,709
ENVIRONMENT, PARKS AND EDUCATION									
University of Wisconsin-Extension	-	-	-	-	15,827	-	-	-	15,827
Register of Deeds	-	59,275	-	-	3,737,069	1,516,355	-	-	5,312,699
Parks and Land Use	22,569,672	22,440,722	23,346,968	-	1,800,095	360,609	-	-	70,518,066
Total Environment, Parks & Education	22,569,672	22,499,997	23,346,968	-	5,552,991	1,876,964	-	-	75,846,592
PUBLIC WORKS	39,314,898	71,821,031	4,088,166	314,853,620	1,726,928	436,700	-	-	432,241,343
GENERAL ADMINISTRATION									
County Executive	-	-	-	-	34,640	-	-	-	34,640
County Board	-	-	-	-	-	76,670	-	-	76,670
County Clerk	-	-	-	-	11,494	-	-	-	11,494
County Treasurer	-	-	-	-	294,644	817,795	-	-	1,112,439
Department of Administration	-	10,999,906	26,878	-	4,535,874	6,302,053	-	-	21,864,711
Corporation Counsel	-	123,948	-	-	5,000	-	-	-	128,948
Total General Administration	-	11,123,854	26,878	-	4,881,652	7,196,518	-	-	23,228,902
CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	-	28,146,737	28,146,737
Total General Capital Assets	\$ 61,884,570	\$ 252,834,729	\$ 27,468,607	\$ 314,853,620	\$ 17,568,552	\$ 12,372,046	\$ 1,158,467	\$ 28,146,737	\$ 716,287,328

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, 2022

Function and Activity	Accumulated Depreciation Dec. 31, 2021	Additions	Deletions	Accumulated Depreciation Dec. 31, 2022
JUSTICE AND PUBLIC SAFETY				
District Attorney	\$ 7,651	\$ 1,400	\$ -	\$ 9,051
Emergency Preparedness	1,434,029	139,727	-	1,573,756
Clerk of Courts	6,236,007	1,031,262	-	7,267,269
Medical Examiner	306,143	26,088	-	332,231
Sheriff	35,166,082	1,667,475	160,617	36,672,940
Total Justice & Public Safety	43,149,912	2,865,952	160,617	45,855,247
HEALTH AND HUMAN SERVICES	14,432,734	1,522,758	588	15,954,904
ENVIRONMENT, PARKS AND EDUCATION				
University of Wisconsin-Extension	15,826	-	-	15,826
Register of Deeds	4,914,850	251,424	-	5,166,274
Parks and Land Use	30,738,537	1,608,363	50,063	32,296,837
Total Environment, Parks & Education	35,669,213	1,859,787	50,063	37,478,937
PUBLIC WORKS	193,710,821	10,161,919	557,433	203,315,307
GENERAL GOVERNMENT				
County Executive	34,640	-	-	34,640
County Board	53,669	15,334	-	69,003
County Clerk	6,099	1,199	-	7,298
County Treasurer	1,112,439	-	-	1,112,439
Department of Administration	15,987,725	967,327	1,189,935	15,765,117
Corporation Counsel	83,839	3,099	-	86,938
Total General Administration	17,278,411	986,959	1,189,935	17,075,435
TOTAL ACCUMULATED DEPRECIATION	\$ 304,241,091	\$ 17,397,375	\$ 1,958,636	\$ 319,679,830