

SUPPLEMENTARY INFORMATION

WAUKESHA COUNTY, WISCONSIN

COMBINING BALANCE SHEET -
ALL NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2008

	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Total Non-Major Governmental Funds</u>
ASSETS			
Cash and investments	\$ 9,871,924	\$ 39,201,170	\$ 49,073,094
Receivables:			
Property taxes levied for ensuing year's budget	7,683,613	3,047,400	10,731,013
Accounts	239,478	-	239,478
Total Receivables - Net	<u>7,923,091</u>	<u>3,047,400</u>	<u>10,970,491</u>
Due from other governments	2,971,230	2,689	2,973,919
Inventories	136,188	-	136,188
Long term receivable	5,070,798	358,570	5,429,368
Total assets	<u>\$ 25,973,231</u>	<u>\$ 42,609,829</u>	<u>\$ 68,583,060</u>
LIABILITIES			
Accounts payable	\$ 1,153,155	\$ 466,521	\$ 1,619,676
Accrued compensation	38,515	-	38,515
Other liabilities	140,279	-	140,279
Due to other governments	272,704	-	272,704
Due to other funds	91,306	-	91,306
Deferred property tax revenue	7,683,613	3,047,400	10,731,013
Other deferred revenue	5,897,310	358,570	6,255,880
Advances from other funds	-	5,263,865	5,263,865
Total liabilities	<u>15,276,882</u>	<u>9,136,356</u>	<u>24,413,238</u>
FUND BALANCES			
Reserved for inventories	136,188	-	136,188
Reserved for capital projects	-	23,294,658	23,294,658
Reserved for park purposes	7,432,991	-	7,432,991
Unreserved:			
Designated for capital projects	-	10,178,815	10,178,815
Designated for subsequent year's expenditures	1,770,021	-	1,770,021
Undesignated, reported in special revenue funds	1,357,149	-	1,357,149
Total fund balances	<u>10,696,349</u>	<u>33,473,473</u>	<u>44,169,822</u>
Total liabilities and fund balances	<u>\$ 25,973,231</u>	<u>\$ 42,609,829</u>	<u>\$ 68,583,060</u>

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - ALL NON-MAJOR GOVERNMENTAL FUNDS
For The Year Ended December 31, 2008

	Special Revenue Funds	Capital Projects Funds	Total Non-Major Governmental Funds
REVENUES			
General intergovernmental assistance	\$ 4,360,242	\$ -	\$ 4,360,242
Intergovernmental contracts/grants	13,019,383	1,098,941	14,118,324
Taxes	7,443,867	3,150,000	10,593,867
Charges for services	3,144,232	-	3,144,232
Interdepartmental revenues	531,449	-	531,449
Investment earnings	270,240	403,233	673,473
Miscellaneous revenues	1,483,011	85,647	1,568,658
Total revenues	30,252,424	4,737,821	34,990,245
EXPENDITURES			
Current:			
Health and human services	13,021,200	-	13,021,200
Environment, parks and education	4,610,487	-	4,610,487
Public works	12,694,978	-	12,694,978
Capital outlay:			
Environment, parks and education	-	1,642,994	1,642,994
Public works	4,691	7,722,636	7,727,327
General government	-	600,112	600,112
Total expenditures	30,331,356	9,965,742	40,297,098
Excess of Revenues (Under) Expenditures	(78,932)	(5,227,921)	(5,306,853)
OTHER FINANCING SOURCES (USES)			
General obligation notes issued	-	10,000,000	10,000,000
Transfers in	238,742	5,085,000	5,323,742
Transfers out	-	(2,080,000)	(2,080,000)
Total Other Financing Sources (Uses)	238,742	13,005,000	13,243,742
Net change in fund balances	159,810	7,777,079	7,936,889
Fund Balances - January 1	10,536,539	25,696,394	36,232,933
Fund Balances - December 31	\$ 10,696,349	\$ 33,473,473	\$ 44,169,822

NON-MAJOR SPECIAL REVENUE FUNDS

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

NUTRITION FUND - To account for federal and state funds that provide for nutrition programs.

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

LAND INFORMATION SYSTEMS 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.

CHILD SUPPORT FUND - To account for County administration of child support programs supported by state, federal and county funding.

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

MENTAL HEALTH CENTER FUND - To account for funds provided for all services related to admissions for emergency and other psychiatric hospitalizations.

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.

SMITH PARK FUND - To account for the original bequest of funds provided for the maintenance of approximately 40 acres of public park land and one-quarter interest in a land contract. The accumulated funds shall be expended upon authority and direction of the Waukesha County Park and Planning Commission.

REUSS TRUST FUND - To account for the proceeds from donated land sold in 1988. The accumulated funds shall be expended upon authority and direction of the Waukesha County Park and Planning Commission.

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

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WAUKESHA COUNTY, WISCONSIN

COMBINING BALANCE SHEET -
ALL NON-MAJOR SPECIAL REVENUE FUNDS
December 31, 2008

	Nutrition Fund	Walter Tarmann Fund	Land Information System Fund	Child Support Fund
ASSETS				
Cash and investments	\$ -	\$ 6,336,726	\$ 914,485	\$ 307,277
Receivables:				
Property taxes levied for ensuing year's budget	247,368	-	-	307,992
Accounts	58,587	25,188	-	-
Total Receivables - Net	305,955	25,188	-	307,992
Due from other governments	419,790	-	-	4,010
Inventories	-	-	-	-
Long term receivable	-	-	-	-
Total assets	\$ 725,745	\$ 6,361,914	\$ 914,485	\$ 619,279
LIABILITIES				
Accounts payable	\$ 124,319	\$ 2,199	\$ 28,150	\$ 10,038
Accrued compensation	-	-	-	-
Other liabilities	10,899	-	-	-
Due to other governments	-	-	-	-
Due to other funds	61,706	-	-	-
Deferred property tax revenue	247,368	-	-	307,992
Other deferred revenue	-	-	-	-
Total liabilities	444,292	2,199	28,150	318,030
FUND BALANCES				
Reserved for inventories	-	-	-	-
Reserved for park purposes	-	6,359,715	886,335	-
Unreserved:				
Designated for subsequent year's expenditures	24,800	-	-	82,019
Undesignated	256,653	-	-	219,230
Total Fund Balances	281,453	6,359,715	886,335	301,249
Total Liabilities and Fund Balances	\$ 725,745	\$ 6,361,914	\$ 914,485	\$ 619,279

WAUKESHA COUNTY, WISCONSIN

COMBINING BALANCE SHEET -
ALL NON-MAJOR SPECIAL REVENUE FUNDS
December 31, 2008

Community Development Block Grant Fund	Mental Health Center Fund	Transportation Fund	Smith Park Fund	Reuss Trust Fund	Federated Library Fund	Total Non-Major Special Revenue Funds
\$ 512,200	\$ 385,313	\$ -	\$ 181,588	\$ 5,353	\$ 1,228,982	\$ 9,871,924
-	3,234,918	1,141,046	-	-	2,752,289	7,683,613
360	155,343	-	-	-	-	239,478
<u>360</u>	<u>3,390,261</u>	<u>1,141,046</u>	<u>-</u>	<u>-</u>	<u>2,752,289</u>	<u>7,923,091</u>
602,019	155,343	1,790,068	-	-	-	2,971,230
-	-	136,188	-	-	-	136,188
5,070,798	-	-	-	-	-	5,070,798
<u>\$ 6,185,377</u>	<u>\$ 3,930,917</u>	<u>\$ 3,067,302</u>	<u>\$ 181,588</u>	<u>\$ 5,353</u>	<u>\$ 3,981,271</u>	<u>\$ 25,973,231</u>
\$ 30,094	\$ 84,313	\$ 851,599	\$ -	\$ -	\$ 22,443	\$ 1,153,155
-	25,435	13,080	-	-	-	38,515
1,974	126,996	410	-	-	-	140,279
-	-	272,704	-	-	-	272,704
-	-	29,600	-	-	-	91,306
-	3,234,918	1,141,046	-	-	2,752,289	7,683,613
5,070,798	-	22,751	-	-	803,761	5,897,310
<u>5,102,866</u>	<u>3,471,662</u>	<u>2,331,190</u>	<u>-</u>	<u>-</u>	<u>3,578,493</u>	<u>15,276,882</u>
-	-	136,188	-	-	-	136,188
-	-	-	181,588	5,353	-	7,432,991
1,082,511	2,730	175,183	-	-	402,778	1,770,021
-	456,525	424,741	-	-	-	1,357,149
<u>1,082,511</u>	<u>459,255</u>	<u>736,112</u>	<u>181,588</u>	<u>5,353</u>	<u>402,778</u>	<u>10,696,349</u>
<u>\$ 6,185,377</u>	<u>\$ 3,930,917</u>	<u>\$ 3,067,302</u>	<u>\$ 181,588</u>	<u>\$ 5,353</u>	<u>\$ 3,981,271</u>	<u>\$ 25,973,231</u>

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, 2008

	Nutrition Fund	Walter Tarmann Fund	Land Information System Fund	Child Support Fund
REVENUES				
General intergovernmental assistance	\$ -	\$ -	\$ -	\$ -
Intergovernmental contracts/grants	624,868	-	300	1,834,374
Taxes	212,390	-	-	300,041
Charges for services	-	-	494,346	51,092
Interdepartmental revenues	63,743	-	-	1,296
Investment earnings	-	231,534	-	-
Miscellaneous revenues	347,401	342,995	909	1,270
Total revenues	1,248,402	574,529	495,555	2,188,073
EXPENDITURES				
Current:				
Health and human services	1,251,471	-	-	2,305,057
Environment, parks and education	-	7,700	629,273	-
Public works	-	-	-	-
Capital outlay:				
Environment, parks and education	-	4,691	-	-
Total expenditures	1,251,471	12,391	629,273	2,305,057
Excess of Revenues Over (Under) Expenditures	(3,069)	562,138	(133,718)	(116,984)
OTHER FINANCING SOURCES				
Transfers in	-	25,742	18,000	-
Total other financing sources	-	25,742	18,000	-
Net change in fund balances	(3,069)	587,880	(115,718)	(116,984)
Fund Balances - January 1	284,522	5,771,835	1,002,053	418,233
Fund Balances - December 31	\$ 281,453	\$ 6,359,715	\$ 886,335	\$ 301,249

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, 2008

Community Development Block Grant Fund	Mental Health Center Fund	Transportation Fund	Smith Park Fund	Reuss Trust Fund	Federated Library Fund	Total Non-Major Special Revenue Funds
\$ -	\$ -	\$ 4,360,242	\$ -	\$ -	\$ -	\$ 4,360,242
3,407,731	-	5,903,118	-	-	1,248,992	13,019,383
-	3,194,709	1,072,899	-	-	2,663,828	7,443,867
-	2,241,442	332,352	-	-	25,000	3,144,232
-	-	466,410	-	-	-	531,449
-	-	-	4,597	201	33,908	270,240
549,767	74,436	163,233	-	-	3,000	1,483,011
3,957,498	5,510,587	12,298,254	4,597	201	3,974,728	30,252,424
4,191,101	5,273,571	-	-	-	-	13,021,200
-	-	-	-	-	3,973,514	4,610,487
-	-	12,694,978	-	-	-	12,694,978
-	-	-	-	-	-	4,691
4,191,101	5,273,571	12,694,978	-	-	3,973,514	30,331,356
(233,603)	237,016	(396,724)	4,597	201	1,214	(78,932)
-	-	195,000	-	-	-	238,742
-	-	195,000	-	-	-	238,742
(233,603)	237,016	(201,724)	4,597	201	1,214	159,810
1,316,114	222,239	937,836	176,991	5,152	401,564	10,536,539
\$ 1,082,511	\$ 459,255	\$ 736,112	\$ 181,588	\$ 5,353	\$ 402,778	\$ 10,696,349

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - NUTRITION FUND
For The Year Ended December 31, 2008

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants:				
Nutrition	\$ 355,679	\$ 356,317	\$ 356,317	\$ -
Home Meals	173,103	176,080	176,080	-
U.S. Department of Aging - Meals	84,090	84,090	83,921	(169)
Other State Aid	8,550	8,550	8,550	-
Total Intergovernmental contracts/grants	<u>621,422</u>	<u>625,037</u>	<u>624,868</u>	<u>(169)</u>
Taxes	212,390	212,390	212,390	-
Interdepartmental revenues	51,031	64,331	63,743	(588)
Miscellaneous revenues:				
Donations	284,606	318,545	304,976	(13,569)
Other	29,447	45,088	42,425	(2,663)
Total miscellaneous revenues	<u>314,053</u>	<u>363,633</u>	<u>347,401</u>	<u>(16,232)</u>
Total revenues	<u>1,198,896</u>	<u>1,265,391</u>	<u>1,248,402</u>	<u>(16,989)</u>
EXPENDITURES				
Health and human services:				
Salaries	354,598	358,698	361,623	(2,925)
Employee benefits	121,413	121,413	117,839	3,574
Operating	85,759	92,459	88,385	4,074
Purchase of services:				
Food service	607,416	688,966	649,075	39,891
Other	4,828	4,828	3,285	1,543
Interdepartmental charges	31,738	31,738	31,264	474
Total expenditures	<u>1,205,752</u>	<u>1,298,102</u>	<u>1,251,471</u>	<u>46,631</u>
Excess of Revenues Over (Under) Expenditures	(6,856)	(32,711)	(3,069)	29,642
Fund Balance - January 1	284,522	284,522	284,522	-
Fund Balance - December 31	<u>\$ 277,666</u>	<u>\$ 251,811</u>	<u>\$ 281,453</u>	<u>\$ 29,642</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, 2008

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants	\$ 450,000	\$ 450,000	\$ -	\$ (450,000)
Investment earnings	100,000	100,000	231,534	131,534
Miscellaneous revenues:				
Landfill siting fees	375,000	375,000	326,681	(48,319)
Miscellaneous revenues	25,000	25,000	16,314	(8,686)
Total miscellaneous revenues	<u>400,000</u>	<u>400,000</u>	<u>342,995</u>	<u>(57,005)</u>
Total revenues	<u>950,000</u>	<u>950,000</u>	<u>574,529</u>	<u>(375,471)</u>
EXPENDITURES				
Environment, parks and education:				
Purchased services	25,000	25,000	7,700	17,300
Capital outlay	975,000	975,000	4,691	970,309
Total expenditures	<u>1,000,000</u>	<u>1,000,000</u>	<u>12,391</u>	<u>987,609</u>
Excess of Revenues Over (Under) Expenditures	<u>(50,000)</u>	<u>(50,000)</u>	<u>562,138</u>	<u>612,138</u>
OTHER FINANCING SOURCES				
Transfers in	-	-	25,742	25,742
Total other financing sources	<u>-</u>	<u>-</u>	<u>25,742</u>	<u>25,742</u>
Net change in fund balances	<u>(50,000)</u>	<u>(50,000)</u>	<u>587,880</u>	<u>637,880</u>
Fund Balance - January 1	<u>5,771,835</u>	<u>5,771,835</u>	<u>5,771,835</u>	<u>-</u>
Fund Balance - December 31	<u><u>\$ 5,721,835</u></u>	<u><u>\$ 5,721,835</u></u>	<u><u>\$ 6,359,715</u></u>	<u><u>\$ 637,880</u></u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - LAND INFORMATION SYSTEMS FUND
For The Year Ended December 31, 2008

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants	\$ -	\$ -	\$ 300	\$ 300
Charges for services				
Register of deeds fees	542,350	542,350	402,355	(139,995)
Other	-	-	91,991	91,991
Total charges for services	<u>542,350</u>	<u>542,350</u>	<u>494,346</u>	<u>(48,004)</u>
Miscellaneous revenues				
Other	-	-	909	909
Total miscellaneous revenues	<u>-</u>	<u>-</u>	<u>909</u>	<u>909</u>
Total revenues	<u>542,350</u>	<u>542,350</u>	<u>495,555</u>	<u>(46,795)</u>
EXPENDITURES				
Environment, parks and education:				
Salaries	282,719	282,719	269,305	13,414
Employee benefits	103,422	103,422	100,120	3,302
Operating	60,150	60,150	55,633	4,517
Purchase of services				
Contracted	119,400	119,400	112,500	6,900
Other	47,042	47,042	2,205	44,837
Interdepartmental charges	89,635	89,635	89,510	125
Total expenditures	<u>702,368</u>	<u>702,368</u>	<u>629,273</u>	<u>73,095</u>
Excess of Revenues Over (Under) Expenditures	(160,018)	(160,018)	(133,718)	26,300
OTHER FINANCING SOURCES				
Transfers in	-	-	18,000	18,000
Total other financing sources	<u>-</u>	<u>-</u>	<u>18,000</u>	<u>18,000</u>
Net change in fund balances	(160,018)	(160,018)	(115,718)	44,300
Fund Balance - January 1	1,002,053	1,002,053	1,002,053	-
Fund Balance - December 31	<u>\$ 842,035</u>	<u>\$ 842,035</u>	<u>\$ 886,335</u>	<u>\$ 44,300</u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - CHILD SUPPORT FUND
For The Year Ended December 31, 2008

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants:				
State aid - IVD funding	\$ 1,785,215	\$ 1,842,995	\$ 1,742,556	\$ (100,439)
State aid - IVD incentives	91,000	91,000	91,818	818
Total Intergovernmental contracts/grants	<u>1,876,215</u>	<u>1,933,995</u>	<u>1,834,374</u>	<u>(99,621)</u>
Taxes	300,041	300,041	300,041	-
Charges for services				
Client fees	31,855	31,855	49,467	17,612
Other	1,600	1,600	1,625	25
Total Charges for services	<u>33,455</u>	<u>33,455</u>	<u>51,092</u>	<u>17,637</u>
Interdepartmental revenues	-	-	1,296	1,296
Miscellaneous revenues	-	-	1,270	1,270
Total revenues	<u>2,209,711</u>	<u>2,267,491</u>	<u>2,188,073</u>	<u>(79,418)</u>
EXPENDITURES				
Health and human services:				
Salaries	1,325,929	1,325,929	1,337,010	(11,081)
Employee benefits	558,442	558,442	539,841	18,601
Operating	43,450	55,450	35,400	20,050
Purchase of services	180,550	226,330	203,164	23,166
Interdepartmental charges	201,840	201,840	189,642	12,198
Total expenditures	<u>2,310,211</u>	<u>2,367,991</u>	<u>2,305,057</u>	<u>62,934</u>
Excess of Revenues (Under) Expenditures	(100,500)	(100,500)	(116,984)	(16,484)
Fund Balance - January 1	<u>418,233</u>	<u>418,233</u>	<u>418,233</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 317,733</u>	<u>\$ 317,733</u>	<u>\$ 301,249</u>	<u>\$ (16,484)</u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - COMMUNITY DEVELOPMENT BLOCK GRANT FUND
For The Year Ended December 31, 2008

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants				
CDBG grants	\$ 3,019,867	\$ 5,504,003	\$ 3,407,731	\$ (2,096,272)
Other State Aid	-	106	-	(106)
Total intergovernmental contracts/grants	<u>3,019,867</u>	<u>5,504,109</u>	<u>3,407,731</u>	<u>(2,096,378)</u>
Miscellaneous revenues				
CDBG loans	1,100,000	2,519,472	454,855	(2,064,617)
Recoveries	18,701	21,814	44,954	23,140
Other	-	-	49,958	49,958
Total miscellaneous revenues	<u>1,118,701</u>	<u>2,541,286</u>	<u>549,767</u>	<u>(1,991,519)</u>
Total revenues	<u>4,138,568</u>	<u>8,045,395</u>	<u>3,957,498</u>	<u>(4,087,897)</u>
EXPENDITURES				
Health and human services:				
Salaries	139,460	139,460	133,441	6,019
Employee benefits	56,954	56,954	52,577	4,377
Operating	19,114	86,355	21,018	65,337
CDBG grant payments	3,800,000	7,639,586	3,870,053	3,769,533
Purchase of services				
Insurance	2,800	2,800	2,713	87
Other	8,410	8,410	6,553	1,857
Interdepartmental charges	111,830	111,830	104,746	7,084
Total expenditures	<u>4,138,568</u>	<u>8,045,395</u>	<u>4,191,101</u>	<u>3,854,294</u>
Excess of Revenues (Under) Expenditures	-	-	(233,603)	(233,603)
Fund Balance - January 1	<u>1,316,114</u>	<u>1,316,114</u>	<u>1,316,114</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 1,316,114</u>	<u>\$ 1,316,114</u>	<u>\$ 1,082,511</u>	<u>\$ (233,603)</u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - MENTAL HEALTH CENTER FUND
For The Year Ended December 31, 2008

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance from Final Budget</u>
REVENUES				
Taxes	\$ 3,194,709	\$ 3,194,709	\$ 3,194,709	\$ -
Charges for services:				
Client fees	2,178,639	2,178,639	2,235,947	57,308
Other	5,000	5,000	5,495	495
Total charges for services	<u>2,183,639</u>	<u>2,183,639</u>	<u>2,241,442</u>	<u>57,803</u>
Miscellaneous revenues	-	-	74,436	74,436
Total revenues	<u>5,378,348</u>	<u>5,378,348</u>	<u>5,510,587</u>	<u>132,239</u>
EXPENDITURES				
Health and human services:				
Salaries	2,718,430	2,718,430	2,764,783	(46,353)
Employee benefits	1,010,507	1,010,507	960,040	50,467
Operating	416,401	416,401	360,815	55,586
Purchase of services:				
Medical services	371,118	371,118	378,194	(7,076)
Food service	85,740	85,740	63,599	22,141
Other	186,312	186,312	164,702	21,610
Interdepartmental charges	583,840	583,840	581,438	2,402
Capital outlay	6,000	6,000	-	6,000
Total expenditures	<u>5,378,348</u>	<u>5,378,348</u>	<u>5,273,571</u>	<u>104,777</u>
Excess of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>237,016</u>	<u>237,016</u>
Fund Balance - January 1	<u>222,239</u>	<u>222,239</u>	<u>222,239</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 222,239</u>	<u>\$ 222,239</u>	<u>\$ 459,255</u>	<u>\$ 237,016</u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - TRANSPORTATION FUND
For The Year Ended December 31, 2008

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
General intergovernmental assistance	4,538,194	4,538,194	4,360,242	\$ (177,952)
Intergovernmental contracts/grants				
State highways	3,961,023	5,406,023	5,529,300	123,277
Other	-	367,000	373,818	6,818
Total intergovernmental contracts/grants	<u>3,961,023</u>	<u>5,773,023</u>	<u>5,903,118</u>	<u>130,095</u>
Taxes	1,072,899	1,072,899	1,072,899	-
Charges for services	170,000	223,000	332,352	109,352
Interdepartmental revenues				
Indirect costs	164,309	193,309	237,101	43,792
Public works	30,000	30,000	50,908	20,908
Other	95,101	95,101	178,401	83,300
Total interdepartmental revenues	<u>289,410</u>	<u>318,410</u>	<u>466,410</u>	<u>148,000</u>
Miscellaneous revenues				
Recoveries	10,000	25,000	32,911	7,911
Sale of fixed assets	-	-	4,923	4,923
Other	66,675	66,675	125,399	58,724
Total miscellaneous revenues	<u>76,675</u>	<u>91,675</u>	<u>163,233</u>	<u>71,558</u>
Total revenues	<u>10,108,201</u>	<u>12,017,201</u>	<u>12,298,254</u>	<u>281,053</u>
EXPENDITURES				
Public works:				
Salaries	3,221,223	3,660,223	3,686,239	(26,016)
Employee benefits	1,574,502	1,642,502	1,596,728	45,774
Operating	1,434,750	2,699,323	2,646,661	52,662
Purchased services				
Contracted	126,010	311,010	94,905	216,105
Transportation	693,857	693,857	901,658	(207,801)
Other	18,521	33,521	42,632	(9,111)
Interdepartmental charges	3,112,938	3,735,938	3,726,155	9,783
Capital outlay	16,400	56,400	-	56,400
Total expenditures	<u>10,198,201</u>	<u>12,832,774</u>	<u>12,694,978</u>	<u>137,796</u>
Excess of Revenues Over (Under) Expenditures	(90,000)	(815,573)	(396,724)	418,849
OTHER FINANCING SOURCES				
Transfers in	-	-	195,000	195,000
Total other financing sources	<u>-</u>	<u>-</u>	<u>195,000</u>	<u>195,000</u>
Net change in fund balances	(90,000)	(815,573)	(201,724)	613,849
Fund Balance - January 1	937,836	937,836	937,836	-
Fund Balance - December 31	<u>\$ 847,836</u>	<u>\$ 122,263</u>	<u>\$ 736,112</u>	<u>\$ 613,849</u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - SMITH PARK FUND
For The Year Ended December 31, 2008

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Investment earnings	\$ -	\$ -	\$ 4,597	\$ 4,597
Total revenues	<u>-</u>	<u>-</u>	<u>4,597</u>	<u>4,597</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over Expenditures	-	-	4,597	4,597
Fund Balance - January 1	<u>176,991</u>	<u>176,991</u>	<u>176,991</u>	<u>-</u>
Fund Balance - December 31	<u><u>\$ 176,991</u></u>	<u><u>\$ 176,991</u></u>	<u><u>\$ 181,588</u></u>	<u><u>\$ 4,597</u></u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - REUSS TRUST FUND
For The Year Ended December 31, 2008

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Investment earnings	\$ -	\$ -	\$ 201	\$ 201
Total revenues	<u>-</u>	<u>-</u>	<u>201</u>	<u>201</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over Expenditures	-	-	201	201
Fund Balance - January 1	<u>5,152</u>	<u>5,152</u>	<u>5,152</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 5,152</u>	<u>\$ 5,152</u>	<u>\$ 5,353</u>	<u>\$ 201</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, 2008

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants				
State library aids	\$ 1,030,464	\$ 1,030,464	\$ 1,030,465	\$ 1
Other	204,689	222,211	218,527	(3,684)
Total intergovernmental contracts/grants	<u>1,235,153</u>	<u>1,252,675</u>	<u>1,248,992</u>	<u>(3,683)</u>
Taxes	2,663,828	2,663,828	2,663,828	-
Charges for services	25,000	25,000	25,000	-
Investment earnings	42,000	42,000	33,908	(8,092)
Miscellaneous revenues	2,000	2,000	3,000	1,000
Total revenues	<u>3,967,981</u>	<u>3,985,503</u>	<u>3,974,728</u>	<u>(10,775)</u>
EXPENDITURES				
Environment, parks and education:				
Salaries	431,173	431,173	417,630	13,543
Employee benefits	146,539	146,539	138,798	7,741
Operating	142,946	150,676	155,623	(4,947)
Purchase of services:				
State grant program	361,624	363,124	372,025	(8,901)
County program	2,663,828	2,663,828	2,662,032	1,796
Contracted	11,900	17,460	17,121	339
Other	150,101	158,101	128,277	29,824
Interdepartmental charges	84,991	84,991	82,008	2,983
Total expenditures	<u>3,993,102</u>	<u>4,015,892</u>	<u>3,973,514</u>	<u>42,378</u>
Excess of Revenues Over (Under) Expenditures	(25,121)	(30,389)	1,214	31,603
Fund Balance - January 1	<u>401,564</u>	<u>401,564</u>	<u>401,564</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 376,443</u>	<u>\$ 371,175</u>	<u>\$ 402,778</u>	<u>\$ 31,603</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.

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - DEBT SERVICE FUND
For The Year Ended December 31, 2008

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Taxes	\$ 12,368,306	\$ 12,368,306	\$ 12,368,306	\$ -
Investment earnings	-	-	371,830	371,830
Total revenues	<u>12,368,306</u>	<u>12,368,306</u>	<u>12,740,136</u>	<u>371,830</u>
EXPENDITURES				
Debt service:				
Principal retirement	9,930,000	9,930,000	9,930,000	-
Interest and fiscal charges	3,418,306	3,418,306	3,057,327	360,979
Total expenditures	<u>13,348,306</u>	<u>13,348,306</u>	<u>12,987,327</u>	<u>360,979</u>
Excess of Revenues Over (Under) Expenditures	(980,000)	(980,000)	(247,191)	732,809
OTHER FINANCING SOURCES				
Transfers in	-	-	580,000	580,000
Total other financing sources	<u>-</u>	<u>-</u>	<u>580,000</u>	<u>580,000</u>
Net change in fund balances	(980,000)	(980,000)	332,809	1,312,809
Fund Balance - January 1	3,241,981	3,241,981	3,241,981	-
Fund Balance - December 31	<u>\$ 2,261,981</u>	<u>\$ 2,261,981</u>	<u>\$ 3,574,790</u>	<u>\$ 1,312,809</u>

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NON-MAJOR CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

1998 CAPITAL PROJECTS FUND - To account for the financing and construction of the Central Fleet Facility, UW-W Fieldhouse Renovation, Sheriff property remodeling projects, Courthouse 2nd/3rd floor; sound system update, business application system development, network expansion, IJIS computing upgrade, electronic retention system, Health and Human Services system development, Airport taxiways and hangar improvements, Foxbrook Park development, Fox River Park development, pavement management plan implementation, twenty four Highway construction projects.

1999 CAPITAL PROJECTS FUND - To account for the financing and construction of the UW-W Fieldhouse Renovation, Courthouse 2nd/3rd floor, sound system upgrade, County-wide Trunk Radio upgrade, tax reporting conversion, justice system redevelopment, office automation software, Information Systems infrastructure development, Health and Human Services system development, GEO-processing development, topographical map conversion, Airport taxiways and hangar improvements, Foxbrook Park development, pavement management plan implementation, park land acquisitions and developments, and twenty-nine Highway construction projects.

2000 CAPITAL PROJECTS FUND – To account for the financing and construction of the UW-W Fieldhouse renovation, Courthouse 2nd/3rd floor remodeling, Courthouse electric distribution system and chiller replacement, Courthouse courtroom and hearing room remodeling, County-wide Trunk Radio upgrade, justice system software redevelopment, office automation software, Information Systems infrastructure development, tax reporting conversion, replacement of Airport T-Hangar doors, and twenty-three Highway construction projects.

2001 CAPITAL PROJECTS FUND – To account for the financing and construction of a business incubator at the Northview Building, Courthouse electric distribution system and chiller replacement, Courthouse 2nd/3rd floor remodeling, Courthouse courtroom and hearing room remodeling, County-wide Trunk Radio upgrade, Information Systems infrastructure development, Health and Human Services and Justice information systems development, land information systems development, development of Fox River Park, extension of the Lake County Recreation Trail, and twenty-four Highway construction projects.

2002 CAPITAL PROJECTS FUND – To account for the financing and construction of a new roof at the Northview, Courthouse chiller replacement, Courthouse 2nd/3rd floor remodeling, plan development and land acquisition as part of a County Grounds Master Plan, architectural and design work for a new Justice Facility, development of Fox River Park, replacement of internet/intranet computer infrastructure, electronic document management system, an upgrade for the County's payroll system, startup/design costs for a new Shared Dispatch Facility, and nineteen Highway construction projects.

2003 CAPITAL PROJECTS FUND – To account for the financing and construction of an expansion of the Retzer Nature center, renovation of Southview Hall at UW-W, phase I of the justice facility project, construction of the new Shared Dispatch Facility, replacement of the boiler at Northview, an energy management system at the Human Services center, phase II of the Southeast Hangar area at the County's airport, implementation of a pavement management plan, replacement of the tax records system, an electronic document management system, replacement of internet/intranet infrastructure, upgrades to the human resources/payroll system, installation of fiber optic cable at the County campus, a telecommunications system, twelve Highway construction projects and other miscellaneous projects.

2004 CAPITAL PROJECTS FUND – To account for the financing and construction of phase I of the justice facility project, construction of the new Shared Dispatch Facility, replacement of the boiler at Northview and demolition of a portion of the building, renovation of Northview Hall at UW-W, an electronic document management system, upgrades to the County's collection system, upgrades to the County's data processing infrastructure, installation of fiber optic cable at the County campus, a County-wide cashiering system, fourteen Highway construction projects and other miscellaneous projects.

2005 CAPITAL PROJECTS FUND – To account for the financing and construction of phase I of the justice facility project, renovation of Northview Hall at UW-W, orthophotography imaging, bicycle pathway improvements, an upgrade to the mobile data infrastructure, an upgrade of the office software suite, phase II of the Courthouse/Court Room remodeling, eight Highway construction projects and other miscellaneous projects.

2006 CAPITAL PROJECTS FUND – To account for the financing of the renovation of Northview Hall at UW-W, expo center maintenance projects, bicycle pathway improvements, an upgrade to the mobile data infrastructure, a telecommunications system, a County-wide cashiering system, development of a fiber optic/wireless infrastructure, the re-engineering of information systems infrastructure, eleven Highway construction projects and other miscellaneous projects.

2007 CAPITAL PROJECTS FUND – To account for the financing of renovation of court rooms and the basement HVAC system at the Courthouse, projects to prevent groundwater contamination at salt storage facilities, improvements to runway safety areas at the County airport, replacement of a park storage building and carpenter shop at Nagawaukee Park, a study of the County's financial operation and management system, consolidation of the County's network operating systems, eleven Highway construction projects and other miscellaneous projects.

2008 CAPITAL PROJECTS FUND – To account for the replacement of the boiler and air handling unit at the Courthouse, construction of a new highway operations storage building, various energy conservation initiatives, construction of work space for the Aging and Disability Resource Center (ADRC), replacement of a maintenance building at Muskego Park, implementation of new information systems in the Human Services, Register of Deeds and Public Works departments, implementation of a County-wide cashiering system, twelve Highway construction projects and other miscellaneous projects.

2009 CAPITAL PROJECTS FUND – To account for an expansion project in the Medical Examiner's Office, replacement of an HVAC system in the Law Enforcement Center, construction of a maintenance building at Menomonee Park, implementation of new information systems in the Human Services and Emergency Preparedness departments, an upgrade to Information Systems wiring infrastructure, ten Highway construction projects and other miscellaneous projects.

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WAUKESHA COUNTY, WISCONSIN
 COMBINING BALANCE SHEET -
 ALL NON-MAJOR CAPITAL PROJECTS FUNDS
 December 31, 2008

	1998 Capital Projects Fund	1999 Capital Projects Fund	2000 Capital Projects Fund	2001 Capital Projects Fund	2002 Capital Projects Fund
ASSETS					
Cash and investments	\$ -	\$ 85,201	\$ 253,914	\$ 5,263,712	\$ 2,284,391
Property taxes levied for ensuing year's budget	-	-	-	-	-
Due from other governments	-	-	-	-	-
Long term receivable	-	-	-	-	-
Total assets	\$ -	\$ 85,201	\$ 253,914	\$ 5,263,712	\$ 2,284,391
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred property tax revenue	-	-	-	-	-
Other deferred revenue	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total liabilities	-	-	-	-	-
FUND BALANCES					
Reserved for capital projects	-	-	-	329,787	-
Unreserved:					
Designated for 2009 capital projects	-	85,201	253,914	585,885	-
Designated for future capital projects	-	-	-	4,348,040	2,284,391
Total fund balances	-	85,201	253,914	5,263,712	2,284,391
Total liabilities and fund balances	\$ -	\$ 85,201	\$ 253,914	\$ 5,263,712	\$ 2,284,391

WAUKESHA COUNTY, WISCONSIN
 COMBINING BALANCE SHEET -
 ALL NON-MAJOR CAPITAL PROJECTS FUNDS
 December 31, 2008

2003 Capital Projects Fund	2004 Capital Projects Fund	2005 Capital Projects Fund	2006 Capital Projects Fund	2007 Capital Projects Fund	2008 Capital Projects Fund	2009 Capital Projects Fund	Total Non-Major Capital Projects Funds
\$ 1,656,501	\$ 2,013,281	\$ 1,817,657	\$ 3,847,867	\$ 8,020,376	\$ 13,958,270	\$ -	\$ 39,201,170
-	-	-	-	-	-	3,047,400	3,047,400
2,689	-	-	-	-	-	-	2,689
358,570	-	-	-	-	-	-	358,570
<u>\$ 2,017,760</u>	<u>\$ 2,013,281</u>	<u>\$ 1,817,657</u>	<u>\$ 3,847,867</u>	<u>\$ 8,020,376</u>	<u>\$ 13,958,270</u>	<u>\$ 3,047,400</u>	<u>\$ 42,609,829</u>
\$ -	\$ -	\$ 23,141	\$ 7,784	\$ 198,158	\$ 237,438	\$ -	\$ 466,521
-	-	-	-	-	-	3,047,400	3,047,400
358,570	-	-	-	-	-	-	358,570
1,263,865	-	-	2,000,000	2,000,000	-	-	5,263,865
<u>1,622,435</u>	<u>-</u>	<u>23,141</u>	<u>2,007,784</u>	<u>2,198,158</u>	<u>237,438</u>	<u>3,047,400</u>	<u>9,136,356</u>
275,909	834,569	662,913	1,840,083	5,822,218	13,529,179	-	23,294,658
-	-	-	-	-	-	-	925,000
119,416	1,178,712	1,131,603	-	-	191,653	-	9,253,815
<u>395,325</u>	<u>2,013,281</u>	<u>1,794,516</u>	<u>1,840,083</u>	<u>5,822,218</u>	<u>13,720,832</u>	<u>-</u>	<u>33,473,473</u>
<u>\$ 2,017,760</u>	<u>\$ 2,013,281</u>	<u>\$ 1,817,657</u>	<u>\$ 3,847,867</u>	<u>\$ 8,020,376</u>	<u>\$ 13,958,270</u>	<u>\$ 3,047,400</u>	<u>\$ 42,609,829</u>

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
ALL NON-MAJOR CAPITAL PROJECTS FUNDS
For The Year Ended December 31, 2008

	1998 Capital Projects Fund	1999 Capital Projects Fund	2000 Capital Projects Fund	2001 Capital Projects Fund	2002 Capital Projects Fund
REVENUES					
Intergovernmental contracts/grants	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes	-	-	-	-	-
Investment earnings	-	-	-	-	-
Miscellaneous revenues	-	-	2,479	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>2,479</u>	<u>-</u>	<u>-</u>
EXPENDITURES					
Capital outlay:					
Environment, parks and education	-	-	-	12,479	-
Public works	-	-	-	1,120	-
General government	-	-	-	18,994	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,593</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>2,479</u>	<u>(32,593)</u>	<u>-</u>
OTHER FINANCING SOURCES					
General obligation notes issued	-	-	-	-	-
Transfer in	-	-	-	-	-
Transfer out	(583,452)	(1,496,548)	-	-	-
Total other financing sources	<u>(583,452)</u>	<u>(1,496,548)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(583,452)	(1,496,548)	2,479	(32,593)	-
Fund Balances - January 1	583,452	1,581,749	251,435	5,296,305	2,284,391
Fund Balances - December 31	<u><u>\$ -</u></u>	<u><u>\$ 85,201</u></u>	<u><u>\$ 253,914</u></u>	<u><u>\$ 5,263,712</u></u>	<u><u>\$ 2,284,391</u></u>

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
ALL NON-MAJOR CAPITAL PROJECTS FUNDS
For The Year Ended December 31, 2008

2003 Capital Projects Fund	2004 Capital Projects Fund	2005 Capital Projects Fund	2006 Capital Projects Fund	2007 Capital Projects Fund	2008 Capital Projects Fund	Total Non-Major Capital Projects Funds
\$ 175,941	\$ -	\$ -	\$ -	\$ -	\$ 923,000	\$ 1,098,941
-	-	-	-	-	3,150,000	3,150,000
-	-	-	21,693	189,487	192,053	403,233
-	-	-	36,012	-	47,156	85,647
<u>175,941</u>	<u>-</u>	<u>-</u>	<u>57,705</u>	<u>189,487</u>	<u>4,312,209</u>	<u>4,737,821</u>
-	-	16,151	544,217	180,811	889,336	1,642,994
-	9,705	39,481	14,411	2,902,341	4,755,578	7,722,636
42,619	74,456	199,480	13,604	219,496	31,463	600,112
<u>42,619</u>	<u>84,161</u>	<u>255,112</u>	<u>572,232</u>	<u>3,302,648</u>	<u>5,676,377</u>	<u>9,965,742</u>
<u>133,322</u>	<u>(84,161)</u>	<u>(255,112)</u>	<u>(514,527)</u>	<u>(3,113,161)</u>	<u>(1,364,168)</u>	<u>(5,227,921)</u>
-	-	-	-	-	10,000,000	10,000,000
-	-	-	-	-	5,085,000	5,085,000
-	-	-	-	-	-	(2,080,000)
-	-	-	-	-	<u>15,085,000</u>	<u>13,005,000</u>
<u>133,322</u>	<u>(84,161)</u>	<u>(255,112)</u>	<u>(514,527)</u>	<u>(3,113,161)</u>	<u>13,720,832</u>	<u>7,777,079</u>
262,003	2,097,442	2,049,628	2,354,610	8,935,379	-	25,696,394
<u>\$ 395,325</u>	<u>\$ 2,013,281</u>	<u>\$ 1,794,516</u>	<u>\$ 1,840,083</u>	<u>\$ 5,822,218</u>	<u>\$ 13,720,832</u>	<u>\$ 33,473,473</u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - 1998 CAPITAL PROJECTS FUND
For The Year Ended December 31, 2008

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Total revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over Expenditures	-	-	-	-
OTHER FINANCING (USES)				
Transfers out	-	-	(583,452)	(583,452)
Total other financing (uses)	<u>-</u>	<u>-</u>	<u>(583,452)</u>	<u>(583,452)</u>
Net change in fund balances	-	-	(583,452)	(583,452)
Fund Balance - January 1	<u>583,452</u>	<u>583,452</u>	<u>583,452</u>	<u>-</u>
Fund Balance - December 31	<u><u>\$ 583,452</u></u>	<u><u>\$ 583,452</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (583,452)</u></u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - 1999 CAPITAL PROJECTS FUND
For The Year Ended December 31, 2008

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Total revenues	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Total expenditures	-	-	-	-
Excess of Revenues Over Expenditures	-	-	-	-
OTHER FINANCING (USES)				
Transfers out	-	-	(1,496,548)	(1,496,548)
Total other financing (uses)	-	-	(1,496,548)	(1,496,548)
Net change in fund balances	-	-	(1,496,548)	(1,496,548)
Fund Balance - January 1	1,581,749	1,581,749	1,581,749	-
Fund Balance - December 31	\$ 1,581,749	\$ 1,581,749	\$ 85,201	\$ (1,496,548)

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - 2000 CAPITAL PROJECTS FUND
For The Year Ended December 31, 2008

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Miscellaneous revenues	\$ -	\$ -	\$ 2,479	\$ 2,479
Total revenues	<u>-</u>	<u>-</u>	<u>2,479</u>	<u>2,479</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over Expenditures	-	-	2,479	2,479
Fund Balance - January 1	<u>251,435</u>	<u>251,435</u>	<u>251,435</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 251,435</u>	<u>\$ 251,435</u>	<u>\$ 253,914</u>	<u>\$ 2,479</u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - 2001 CAPITAL PROJECTS FUND
For The Year Ended December 31, 2008

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Total revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES				
Capital outlay:				
Environment, parks and education	-	335,895	12,479	323,416
Public works	-	5,545	1,120	4,425
General government	-	22,090	18,994	3,096
Total expenditures	<u>-</u>	<u>363,530</u>	<u>32,593</u>	<u>330,937</u>
Excess of Revenues Over (Under) Expenditures	-	(363,530)	(32,593)	330,937
Fund Balance - January 1	<u>5,296,305</u>	<u>5,296,305</u>	<u>5,296,305</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 5,296,305</u>	<u>\$ 4,932,775</u>	<u>\$ 5,263,712</u>	<u>\$ 330,937</u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - 2002 CAPITAL PROJECTS FUND
For The Year Ended December 31, 2008

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Total revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balance - January 1	<u>2,284,391</u>	<u>2,284,391</u>	<u>2,284,391</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 2,284,391</u>	<u>\$ 2,284,391</u>	<u>\$ 2,284,391</u>	<u>\$ -</u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - 2003 CAPITAL PROJECTS FUND
For The Year Ended December 31, 2008

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants	\$ -	\$ -	\$ 175,941	\$ 175,941
Total revenues	<u>-</u>	<u>-</u>	<u>175,941</u>	<u>175,941</u>
EXPENDITURES				
Capital outlay:				
Public works	-	101,750	-	101,750
General government	-	229,021	42,619	186,402
Total expenditures	<u>-</u>	<u>330,771</u>	<u>42,619</u>	<u>288,152</u>
Excess of Revenues Over (Under) Expenditures	-	(330,771)	133,322	464,093
Fund Balance - January 1	262,003	262,003	262,003	-
Fund Balance - December 31	<u>\$ 262,003</u>	<u>\$ (68,768)</u>	<u>\$ 395,325</u>	<u>\$ 464,093</u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - 2004 CAPITAL PROJECTS FUND
For The Year Ended December 31, 2008

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Total revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES				
Capital outlay:				
Public works	-	296,320	9,705	286,615
General government	-	287,294	74,456	212,838
Total expenditures	<u>-</u>	<u>583,614</u>	<u>84,161</u>	<u>499,453</u>
Excess of Revenues Over (Under) Expenditures	-	(583,614)	(84,161)	499,453
Fund Balance - January 1	<u>2,097,442</u>	<u>2,097,442</u>	<u>2,097,442</u>	<u>-</u>
Fund Balance - December 31	<u><u>\$ 2,097,442</u></u>	<u><u>\$ 1,513,828</u></u>	<u><u>\$ 2,013,281</u></u>	<u><u>\$ 499,453</u></u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - 2005 CAPITAL PROJECTS FUND
For The Year Ended December 31, 2008

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Total revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES				
Capital outlay:				
Environment, parks and education	-	288,857	16,151	272,706
Public works	-	43,031	39,481	3,550
General government	-	713,396	199,480	513,916
Total expenditures	<u>-</u>	<u>1,045,284</u>	<u>255,112</u>	<u>790,172</u>
Excess of Revenues Over (Under) Expenditures	-	(1,045,284)	(255,112)	790,172
Fund Balance - January 1	<u>2,049,628</u>	<u>2,049,628</u>	<u>2,049,628</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 2,049,628</u>	<u>\$ 1,004,344</u>	<u>\$ 1,794,516</u>	<u>\$ 790,172</u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - 2006 CAPITAL PROJECTS FUND
For The Year Ended December 31, 2008

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Investment earnings	\$ -	\$ -	\$ 21,693	\$ 21,693
Miscellaneous revenues	-	-	36,012	36,012
Total revenues	<u>-</u>	<u>-</u>	<u>57,705</u>	<u>57,705</u>
EXPENDITURES				
Capital outlay:				
Environment, parks and education	-	619,200	544,217	74,983
Public works	-	1,892,930	14,411	1,878,519
General government	-	335,000	13,604	321,396
Total expenditures	<u>-</u>	<u>2,847,130</u>	<u>572,232</u>	<u>2,274,898</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>(2,847,130)</u>	<u>(514,527)</u>	<u>2,332,603</u>
Fund Balance - January 1	<u>2,354,610</u>	<u>2,354,610</u>	<u>2,354,610</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 2,354,610</u>	<u>\$ (492,520)</u>	<u>\$ 1,840,083</u>	<u>\$ 2,332,603</u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - 2007 CAPITAL PROJECTS FUND
For The Year Ended December 31, 2008

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Investment earnings	\$ -	\$ -	\$ 189,487	\$ 189,487
Total revenues	<u>-</u>	<u>-</u>	<u>189,487</u>	<u>189,487</u>
EXPENDITURES				
Capital outlay:				
Environment, parks and education	-	427,491	180,811	246,680
Public works	-	10,119,856	2,902,341	7,217,515
General government	-	431,671	219,496	212,175
Total expenditures	<u>-</u>	<u>10,979,018</u>	<u>3,302,648</u>	<u>7,676,370</u>
Excess of Revenues Over (Under) Expenditures	-	(10,979,018)	(3,113,161)	7,865,857
Fund Balance - January 1	8,935,379	8,935,379	8,935,379	-
Fund Balance - December 31	<u>\$ 8,935,379</u>	<u>\$ (2,043,639)</u>	<u>\$ 5,822,218</u>	<u>\$ 7,865,857</u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - 2008 CAPITAL PROJECTS FUND
For The Year Ended December 31, 2008

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants				
Shared revenue	\$ 828,000	\$ 828,000	\$ 828,000	\$ -
Other	218,000	718,000	95,000	(623,000)
Total intergovernmental contracts/grants	<u>1,046,000</u>	<u>1,546,000</u>	<u>923,000</u>	<u>(623,000)</u>
Taxes	3,150,000	3,150,000	3,150,000	-
Investment earnings	550,000	550,000	192,053	(357,947)
Miscellaneous revenues	-	-	47,156	47,156
Total revenues	<u>4,746,000</u>	<u>5,246,000</u>	<u>4,312,209</u>	<u>(933,791)</u>
EXPENDITURES				
Capital outlay:				
Environment, parks and education	1,015,000	1,045,000	889,336	155,664
Public works	17,766,000	18,236,000	4,755,578	13,480,422
General government	1,345,000	1,345,000	31,463	1,313,537
Total expenditures	<u>20,126,000</u>	<u>20,626,000</u>	<u>5,676,377</u>	<u>14,949,623</u>
Excess of Revenues Over (Under) Expenditures	<u>(15,380,000)</u>	<u>(15,380,000)</u>	<u>(1,364,168)</u>	<u>14,015,832</u>
OTHER FINANCING SOURCES				
General obligation notes issued	12,000,000	10,000,000	10,000,000	-
Transfer in	-	-	5,085,000	5,085,000
Total other financing sources	<u>12,000,000</u>	<u>10,000,000</u>	<u>15,085,000</u>	<u>5,085,000</u>
Net change in fund balances	<u>(3,380,000)</u>	<u>(5,380,000)</u>	<u>13,720,832</u>	<u>19,100,832</u>
Fund Balance - January 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - December 31	<u><u>\$ (3,380,000)</u></u>	<u><u>\$ (5,380,000)</u></u>	<u><u>\$ 13,720,832</u></u>	<u><u>\$ 19,100,832</u></u>

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.

RADIO SERVICES FUND - To account for the operation and maintenance of the County radio system, located in Waukesha, Wisconsin.

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.

MATERIALS RECOVERY FACILITY FUND - To account for the operation and maintenance of the County recycling facility, located in Waukesha, Wisconsin.

WAUKESHA COUNTY, WISCONSIN

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

December 31, 2008

	Radio Services Fund	Golf Course Fund	Ice Arena Fund	Materials Recovery Facility Fund	Total Non-Major Enterprise Funds
ASSETS					
Current assets:					
Cash and investments	\$ 4,435,308	\$ 910,929	\$ 297,972	\$ 7,851,653	\$ 13,495,862
Receivables:					
Accounts	32,078	3,813	28,222	118,192	182,305
Due from other governments	39,312	-	-	-	39,312
Prepaid Items	7,023	614	-	-	7,637
Inventories	-	160,446	8,272	-	168,718
Total current assets	<u>4,513,721</u>	<u>1,075,802</u>	<u>334,466</u>	<u>7,969,845</u>	<u>13,893,834</u>
Noncurrent assets:					
Advances to other funds	-	461,609	-	4,000,000	4,461,609
Long term receivable	449,994	-	-	-	449,994
Capital assets:					
Land	55,000	384,715	1,800,000	-	2,239,715
Buildings	522,562	2,683,595	4,997,866	1,994,459	10,198,482
Improvements other than buildings	-	2,486,282	496,960	-	2,983,242
Machinery and equipment	4,849,744	677,321	148,746	2,027,786	7,703,597
Vehicles	-	97,955	-	-	97,955
Construction in progress	8,400	13,288	883	-	22,571
Less accumulated depreciation	(3,757,431)	(3,140,820)	(2,764,467)	(2,610,320)	(12,273,038)
Total capital assets (net of accumulated depreciation)	<u>1,678,275</u>	<u>3,202,336</u>	<u>4,679,988</u>	<u>1,411,925</u>	<u>10,972,524</u>
Total noncurrent assets	<u>2,128,269</u>	<u>3,663,945</u>	<u>4,679,988</u>	<u>5,411,925</u>	<u>15,884,127</u>
Total assets	\$ 6,641,990	\$ 4,739,747	\$ 5,014,454	\$ 13,381,770	\$ 29,777,961
LIABILITIES					
Current liabilities:					
Accounts payable	\$ 142,885	\$ 5,478	\$ 26,496	\$ 47,873	\$ 222,732
Accrued compensation	24,099	18,138	10,732	-	52,969
Other liabilities	-	-	5,358	-	5,358
Other unearned revenue	17,815	-	6,078	994,255	1,018,148
Total current liabilities	<u>184,799</u>	<u>23,616</u>	<u>48,664</u>	<u>1,042,128</u>	<u>1,299,207</u>
Noncurrent liabilities:					
Advances from other funds	1,073,031	-	2,101,593	-	3,174,624
Total noncurrent liabilities	<u>1,073,031</u>	<u>-</u>	<u>2,101,593</u>	<u>-</u>	<u>3,174,624</u>
Total liabilities	\$ 1,257,830	\$ 23,616	\$ 2,150,257	\$ 1,042,128	\$ 4,473,831
NET ASSETS					
Invested in capital assets	\$ 1,678,275	\$ 3,202,336	\$ 4,679,988	\$ 1,411,925	\$ 10,972,524
Unrestricted (deficit)	3,705,885	1,513,795	(1,815,791)	10,927,717	14,331,606
Total net assets	\$ 5,384,160	\$ 4,716,131	\$ 2,864,197	\$ 12,339,642	\$ 25,304,130

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET ASSETS - ALL NON-MAJOR ENTERPRISE FUNDS
For The Year Ended December 31, 2008

	Radio Services Fund	Golf Course Fund	Ice Arena Fund	Materials Recovery Facility Fund	Total Non-Major Enterprise Funds
OPERATING REVENUES					
Charges for services					
Lease revenue	\$ 180,004	\$ -	\$ -	\$ -	\$ 180,004
County park fees	-	2,896,381	985,276	-	3,881,657
Other	471,321	-	-	113,705	585,026
Interdepartmental revenues	469,082	-	-	-	469,082
Miscellaneous revenues					
Recycling sales	-	-	-	1,382,945	1,382,945
Recoveries	-	-	-	2,467	2,467
Other	263,040	34,014	-	-	297,054
Total operating revenues	1,383,447	2,930,395	985,276	1,499,117	6,798,235
OPERATING EXPENSES					
Salaries	364,746	889,893	395,166	-	1,649,805
Benefits	149,752	281,903	100,447	-	532,102
Operating	192,111	765,764	312,284	115,048	1,385,207
Purchased services					
Contracted	-	14,675	220	147,045	161,940
Transportation	-	-	-	49,862	49,862
Payments to municipalities	-	-	-	907,494	907,494
Other	4,269	57,725	39,391	85,858	187,243
Interdepartmental	121,020	1,016,397	86,689	203,143	1,427,249
Depreciation	525,743	195,527	226,027	196,930	1,144,227
Total operating expenses	1,357,641	3,221,884	1,160,224	1,705,380	7,445,129
Operating income (loss)	25,806	(291,489)	(174,948)	(206,263)	(646,894)
NONOPERATING REVENUES (EXPENSES)					
Intergovernmental contracts/grants					
State aid - recycling	-	-	-	1,352,071	1,352,071
Other	10,285	-	-	-	10,285
Investment earnings	42,174	27,618	10,864	-	80,656
Interest expense	(54,256)	-	-	-	(54,256)
Gain (loss) on disposal of capital assets	-	-	(21,145)	-	(21,145)
Total nonoperating revenues (expenses)	(1,797)	27,618	(10,281)	1,352,071	1,367,611
Income (loss) before transfers	24,009	(263,871)	(185,229)	1,145,808	720,717
Transfers out	-	-	-	(275,000)	(275,000)
Increase (decrease) in net assets	24,009	(263,871)	(185,229)	870,808	445,717
Net assets - January 1	5,360,151	4,980,002	3,049,426	11,468,834	24,858,413
Net assets - December 31	\$ 5,384,160	\$ 4,716,131	\$ 2,864,197	\$ 12,339,642	\$ 25,304,130

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF CASH FLOWS - ALL NON-MAJOR ENTERPRISE FUNDS
For The Year Ended December 31, 2008

	Radio Services Fund	Golf Course Fund	Ice Arena Fund	Materials Recovery Facility Fund	Total Non-Major Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers and users	\$ 855,223	\$ 2,928,122	\$ 1,026,812	\$ 1,632,796	\$ 6,442,953
Receipts from interfund services provided	469,082	-	-	-	469,082
Payments to suppliers	(27,028)	(831,255)	(352,572)	(407,869)	(1,618,724)
Payments to employees	(513,209)	(1,171,258)	(495,269)	-	(2,179,736)
Payments to municipalities	-	-	-	(907,494)	(907,494)
Payments for interfund services used	(121,020)	(1,016,397)	(86,689)	(203,143)	(1,427,249)
Total cash flows from operating activities	663,048	(90,788)	92,282	114,290	778,832
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES					
Transfers to other funds	-	-	-	(275,000)	(275,000)
Receipts from intergovernmental contracts/grants	10,285	-	-	1,431,617	1,441,902
Total cash flows from non-capital financing activities	10,285	-	-	1,156,617	1,166,902
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition of capital assets	(183,231)	6,663	(38,253)	-	(214,821)
Long term receivable from municipalities	623,477	-	-	-	623,477
Principal paid on capital related interfund advance	(607,251)	-	-	-	(607,251)
Interest paid on capital related interfund advance	(54,256)	-	-	-	(54,256)
Total cash flows from capital and related financing activities	(221,261)	6,663	(38,253)	-	(252,851)
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest received	42,174	27,618	10,864	-	80,656
Total cash flows from investing activities	42,174	27,618	10,864	-	80,656
Cash and Cash Equivalents, Beginning of Year	3,941,062	967,436	233,079	6,580,746	11,722,323
Cash and Cash Equivalents, End of Year	\$ 4,435,308	\$ 910,929	\$ 297,972	\$ 7,851,653	\$ 13,495,862
NON-CASH CAPITAL AND RELATED FINANCING ACTIVITIES					
None					
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED FROM OPERATING ACTIVITIES					
Operating income (loss)	\$ 25,806	\$ (291,489)	\$ (174,948)	\$ (206,263)	\$ (646,894)
Depreciation expense	525,743	195,527	226,027	196,930	1,144,227
(Increase) Decrease in accounts receivable	(32,059)	(2,273)	35,458	133,678	134,804
(Increase) Decrease in due from other governments	(1,286)	-	450	-	(836)
(Increase) Decrease in prepaid items	34,883	-	-	-	34,883
(Increase) Decrease in inventories	-	19,570	(1,307)	-	18,263
Increase (Decrease) in accounts payable	134,470	(12,661)	(5,178)	(10,055)	106,576
Increase (Decrease) in accrued compensation	1,289	538	344	-	2,171
Increase (Decrease) in other liabilities	-	-	5,358	-	5,358
Increase (Decrease) in other unearned revenue	(25,798)	-	6,078	-	(19,720)
Net cash provided by operating activities	\$ 663,048	\$ (90,788)	\$ 92,282	\$ 114,290	\$ 778,832

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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.

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.

VEHICLE/EQUIPMENT 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.

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

COMMUNICATIONS FUND - To account for the costs associated with the operation and maintenance of the County's telecommunication system. Costs are billed to user departments based on actual cost.

COLLECTIONS FUND - To account for costs associated with the collection of funds owed 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 ASSETS - ALL INTERNAL SERVICE FUNDS
December 31, 2008

	<u>Risk Management/ Self-Insurance Fund</u>	<u>Vehicle Replacement Fund</u>	<u>Central Fleet Maintenance Fund</u>	<u>Communications Fund</u>	<u>Collections Fund</u>	<u>End User Technology Fund</u>	<u>Total Internal Service Funds</u>
ASSETS							
Current Assets:							
Cash and investments	\$ 1,921,334	\$ 2,030,116	\$ 616,917	\$ 660,925	\$ 1,446,595	\$ 4,860,183	\$ 11,536,070
Receivables:							
Property taxes levied for ensuing year's budget	-	-	-	-	-	1,165,245	1,165,245
Accounts	246,142	25,738	-	22	31,920	15,404	319,226
Total receivables	246,142	25,738	-	22	31,920	1,180,649	1,484,471
Due from other governments	27,962	-	-	149	50,179	16	78,306
Prepaid items	23,690	-	-	-	-	31,360	55,050
Inventories	-	-	420,807	4,082	-	3,056	427,945
Total current assets	<u>2,219,128</u>	<u>2,055,854</u>	<u>1,037,724</u>	<u>665,178</u>	<u>1,528,694</u>	<u>6,075,264</u>	<u>13,581,842</u>
Noncurrent Assets:							
Restricted cash and investments	446,413	-	-	-	-	-	446,413
Deposit in WMMIC	2,459,264	-	-	-	-	-	2,459,264
Capital assets:							
Buildings	-	-	4,122,283	-	-	-	4,122,283
Improvements other than buildings	-	-	22,089	-	-	-	22,089
Machinery and equipment	12,156	6,500,402	634,844	103,707	108,293	3,919,355	11,278,757
Vehicles	-	10,811,625	-	-	-	-	10,811,625
Construction in progress	-	-	-	-	-	157,030	157,030
Less accumulated depreciation	(10,411)	(9,619,124)	(1,292,685)	(53,727)	(70,954)	(2,848,229)	(13,895,130)
Total capital assets (net of accumulated depreciation)	<u>1,745</u>	<u>7,692,903</u>	<u>3,486,531</u>	<u>49,980</u>	<u>37,339</u>	<u>1,228,156</u>	<u>12,496,654</u>
Total noncurrent assets	<u>2,907,422</u>	<u>7,692,903</u>	<u>3,486,531</u>	<u>49,980</u>	<u>37,339</u>	<u>1,228,156</u>	<u>15,402,331</u>
Total assets	<u>\$ 5,126,550</u>	<u>\$ 9,748,757</u>	<u>\$ 4,524,255</u>	<u>\$ 715,158</u>	<u>\$ 1,566,033</u>	<u>\$ 7,303,420</u>	<u>\$ 28,984,173</u>
LIABILITIES							
Current liabilities:							
Accounts payable	\$ 62,196	\$ 63,211	\$ 162,354	\$ 40,387	\$ 21,997	\$ 351,895	\$ 702,040
Accrued compensation	15,697	-	62,042	8,791	18,922	123,067	228,519
Other liabilities	-	-	-	-	7,943	-	7,943
Claims payable - current	687,972	-	-	-	-	-	687,972
Deferred property tax revenue	-	-	-	-	-	1,165,245	1,165,245
Total current liabilities	<u>765,865</u>	<u>63,211</u>	<u>224,396</u>	<u>49,178</u>	<u>48,862</u>	<u>1,640,207</u>	<u>2,791,719</u>

(CONTINUED)

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF NET ASSETS - ALL INTERNAL SERVICE FUNDS
December 31, 2008

	<u>Risk Management/ Self-Insurance Fund</u>	<u>Vehicle Replacement Fund</u>	<u>Central Fleet Maintenance Fund</u>	<u>Communications Fund</u>	<u>Collections Fund</u>	<u>End User Technology Fund</u>	<u>Total Internal Service Funds</u>
Noncurrent liabilities:							
Claims payable	\$ 1,954,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,954,000
Total noncurrent liabilities	1,954,000	-	-	-	-	-	1,954,000
Total liabilities	\$ 2,719,865	\$ 63,211	\$ 224,396	\$ 49,178	\$ 48,862	\$ 1,640,207	\$ 4,745,719
NET ASSETS							
Invested in capital assets	\$ 1,745	\$ 7,692,903	\$ 3,486,531	\$ 49,980	\$ 37,339	\$ 1,228,156	\$ 12,496,654
Restricted for deposit in WMMIC	2,459,264	-	-	-	-	-	2,459,264
Unrestricted (deficit)	(54,324)	1,992,643	813,328	616,000	1,479,832	4,435,057	9,282,536
Total net assets	\$ 2,406,685	\$ 9,685,546	\$ 4,299,859	\$ 665,980	\$ 1,517,171	\$ 5,663,213	\$ 24,238,454

(CONCLUDED)

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET ASSETS - ALL INTERNAL SERVICE FUNDS
For The Year Ended December 31, 2008

	Risk Management/ Self-Insurance Fund	Vehicle Replacement Fund	Central Fleet Maintenance Fund	Communications Fund	Collections Fund	End User Technology Fund	Total Internal Service Funds
OPERATING REVENUES							
Charges for services	\$ -	\$ -	\$ 88,193	\$ -	\$ 93,467	\$ 83,373	\$ 265,033
Interdepartmental revenues	1,089,641	1,936,007	3,661,437	742,504	436,558	3,831,635	11,697,782
Miscellaneous revenues							
Recoveries	125,612	-	18,332	2,692	164,565	-	311,201
Other	121,288	6,829	2,893	966	12,437	6,642	151,055
Total operating revenues	1,336,541	1,942,836	3,770,855	746,162	707,027	3,921,650	12,425,071
OPERATING EXPENSES							
Salaries	208,494	-	842,591	131,066	313,629	1,992,883	3,488,663
Benefits	64,384	-	391,735	61,073	127,053	726,752	1,370,997
Estimated future claims expense	492,423	-	-	-	-	-	492,423
Operating	4,175	-	2,330,394	533,163	35,716	1,792,743	4,696,191
Purchased services							
Contracted	38,825	529	2,321	529	20,000	617,767	679,971
Insurance	1,324,592	-	-	-	-	-	1,324,592
Other	4,018	-	10,758	-	40,582	42,002	97,360
Interdepartmental	64,381	90,189	58,439	22,082	136,843	73,838	445,772
Depreciation	212	2,052,110	136,389	9,087	4,752	618,405	2,820,955
Total operating expenses	2,201,504	2,142,828	3,772,627	757,000	678,575	5,864,390	15,416,924
Operating income (loss)	(864,963)	(199,992)	(1,772)	(10,838)	28,452	(1,942,740)	(2,991,853)
NON-OPERATING REVENUES							
General property taxes	-	-	-	-	-	1,550,245	1,550,245
Investment earnings	345,577	61,792	-	-	-	-	407,369
Gain (loss) on disposal of capital assets	-	122,518	-	-	-	-	122,518
Total non-operating revenues	345,577	184,310	-	-	-	1,550,245	2,080,132
Income (loss) before transfers and contributions	(519,386)	(15,682)	(1,772)	(10,838)	28,452	(392,495)	(911,721)
Transfers out	-	-	-	-	(95,000)	(39,602)	(134,602)
Income (loss) before contributions	(519,386)	(15,682)	(1,772)	(10,838)	(66,548)	(432,097)	(1,046,323)
Capital contributions	-	62,543	-	-	-	150,430	212,973
Increase (decrease) in net assets	(519,386)	46,861	(1,772)	(10,838)	(66,548)	(281,667)	(833,350)
Net assets - January 1	2,926,071	9,638,685	4,301,631	676,818	1,583,719	5,944,880	25,071,804
Net assets - December 31	\$ 2,406,685	\$ 9,685,546	\$ 4,299,859	\$ 665,980	\$1,517,171	\$ 5,663,213	\$ 24,238,454

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WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF CASH FLOWS - ALL INTERNAL SERVICE FUNDS
For The Year Ended December 31, 2008

	Risk Management/ Self-Insurance Fund	Vehicle Replacement Fund	Central Fleet Maintenance Fund	Communications Fund	Collections Fund	End User Technology Fund	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts from customers and users	\$ 249,149	\$ -	\$ 109,418	\$ -	\$ 261,336	\$ 80,947	\$ 700,850
Receipts from interfund services provided	1,271,269	1,942,836	3,661,437	746,361	436,558	3,838,277	11,896,738
Payments to suppliers	(1,929,218)	(529)	(2,476,342)	(533,784)	(112,103)	(2,340,367)	(7,392,343)
Payments to employees	(272,788)	-	(1,229,796)	(190,876)	(438,932)	(2,725,558)	(4,857,950)
Payments for interfund services used	(64,381)	(90,189)	(58,439)	(22,082)	(136,843)	(73,838)	(445,772)
Total cash flows from operating activities	(745,969)	1,852,118	6,278	(381)	10,016	(1,220,539)	(98,477)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES							
Transfers to other funds	-	-	-	-	(95,000)	(39,602)	(134,602)
Receipts from general property taxes	-	-	-	-	-	1,550,245	1,550,245
Total cash flows from non-capital financing activities	-	-	-	-	(95,000)	1,510,643	1,415,643
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES							
Acquisition of capital assets	-	(1,808,062)	-	-	-	(309,076)	(2,117,138)
Proceeds from sales of capital assets	-	293,408	-	-	-	-	293,408
Total cash flows from capital and related financing activities	-	(1,514,654)	-	-	-	(309,076)	(1,823,730)
CASH FLOWS FROM INVESTING ACTIVITIES							
Interest received	345,577	61,792	-	-	-	-	407,369
Total cash flows from investing activities	345,577	61,792	-	-	-	-	407,369
Cash and Cash Equivalents, Beginning of Year	2,768,139	1,630,860	610,639	661,306	1,531,579	4,879,155	12,081,678
Cash and Cash Equivalents, End of Year	\$ 2,367,747	\$ 2,030,116	\$ 616,917	\$ 660,925	\$ 1,446,595	\$ 4,860,183	\$ 11,982,483
NON-CASH CAPITAL AND RELATED FINANCING ACTIVITIES							
None							

(CONTINUED)

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF CASH FLOWS - ALL INTERNAL SERVICE FUNDS
For The Year Ended December 31, 2008

	Risk Management/ Self-Insurance Fund	Vehicle Replacement Fund	Central Fleet Maintenance Fund	Communications Fund	Collections Fund	End User Technology Fund	Total Internal Service Funds
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED FROM OPERATING ACTIVITIES							
Operating income (loss)	\$ (864,963)	\$ (199,992)	\$ (1,772)	\$ (10,838)	\$ 28,452	\$ (1,942,740)	\$ (2,991,853)
Depreciation expense	212	2,052,110	136,389	9,087	4,752	618,405	2,820,955
(Increase) Decrease in accounts receivable	181,628	-	-	-	(6,401)	(2,426)	172,801
(Increase) Decrease in due from other governments	2,249	-	-	199	(2,732)	8	(276)
(Increase) Decrease in prepaid items	(23,690)	-	-	-	-	31,692	8,002
(Increase) Decrease in inventories	-	-	(67,544)	(798)	-	-	(68,342)
Increase (Decrease) in accounts payable	42,273	-	(65,325)	706	(23,748)	80,445	34,351
Increase (Decrease) in accrued compensation	90	-	4,530	1,263	1,750	(5,923)	1,710
Increase (Decrease) in other liabilities	-	-	-	-	7,943	-	7,943
Increase (Decrease) in claims payable	(83,768)	-	-	-	-	-	(83,768)
Net cash provided by operating activities	\$ (745,969)	\$ 1,852,118	\$ 6,278	\$ (381)	\$ 10,016	\$ (1,220,539)	\$ (98,477)
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE COMBINED STATEMENT OF NET ASSETS							
Cash and investments - statement of net assets	\$ 1,921,334	\$ 2,030,116	\$ 616,917	\$ 660,925	\$ 1,446,595	\$ 4,860,183	\$ 11,536,070
Restricted cash and investments - statement of net assets	446,413	-	-	-	-	-	446,413
Cash and cash equivalents - end of year	\$ 2,367,747	\$ 2,030,116	\$ 616,917	\$ 660,925	\$ 1,446,595	\$ 4,860,183	\$ 11,982,483

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NON-MAJOR FIDUCIARY FUNDS

AGENCY FUNDS

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

SHERIFF - HUBER JAIL - To account for the receipt of Huber prisoner's personal cash.

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

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

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

OTHER AGENCY FUNDS - To account for the receipt and disbursement of funds for small items, such as burial funds, unclaimed property, etc.

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WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF NET ASSETS - AGENCY FUNDS

December 31, 2008

	Dog License Fund	Burial Fund	Unclaimed Property Fund	Flexible Spending Account	Huber Law Fund
ASSETS					
Cash and investments	\$ 79,880	\$ 3,569	\$ 83,149	\$ 34,696	\$ 113,611
Total assets	<u>\$ 79,880</u>	<u>\$ 3,569</u>	<u>\$ 83,149</u>	<u>\$ 34,696</u>	<u>\$ 113,611</u>
LIABILITIES					
Other liabilities	\$ -	\$ 3,569	\$ 83,149	\$ 34,696	\$ 113,611
Due to other governments	79,880	-	-	-	-
Total liabilities	<u>\$ 79,880</u>	<u>\$ 3,569</u>	<u>\$ 83,149</u>	<u>\$ 34,696</u>	<u>\$ 113,611</u>

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF NET ASSETS - AGENCY FUNDS

December 31, 2008

<u>District Attorney NSF Fund</u>	<u>Homemaker Fund</u>	<u>Sheriff Processing Fee</u>	<u>Main Jail Fund</u>	<u>Municipal Property Tax Collections</u>	<u>Clerk of Courts Fund</u>	<u>Total Agency Funds</u>
\$ 44,090	\$ 32,405	\$ 74,061	\$ 44,859	\$ 30,681,415	\$ 3,064,719	\$ 34,256,454
<u>\$ 44,090</u>	<u>\$ 32,405</u>	<u>\$ 74,061</u>	<u>\$ 44,859</u>	<u>\$ 30,681,415</u>	<u>\$ 3,064,719</u>	<u>\$ 34,256,454</u>
\$ 44,090	\$ 32,405	\$ 74,061	\$ 44,859	\$ -	\$ 3,064,719	\$ 3,495,159
-	-	-	-	30,681,415	-	30,761,295
<u>\$ 44,090</u>	<u>\$ 32,405</u>	<u>\$ 74,061</u>	<u>\$ 44,859</u>	<u>\$ 30,681,415</u>	<u>\$ 3,064,719</u>	<u>\$ 34,256,454</u>

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
AGENCY FUNDS
For The Year Ended December 31, 2008

	<u>Balance January 1, 2008</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2008</u>
DOG LICENSE FUND				
Assets				
Cash and investments	\$ 76,423	\$ 62,504	\$ 59,047	\$ 79,880
Total assets	<u>\$ 76,423</u>	<u>\$ 62,504</u>	<u>\$ 59,047</u>	<u>\$ 79,880</u>
Liabilities				
Due to other governments	\$ 76,423	\$ 121,551	\$ 118,094	\$ 79,880
Total liabilities	<u>\$ 76,423</u>	<u>\$ 121,551</u>	<u>\$ 118,094</u>	<u>\$ 79,880</u>
BURIAL FUND				
Assets				
Cash and investments	\$ 3,569	\$ -	\$ -	\$ 3,569
Total assets	<u>\$ 3,569</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,569</u>
Liabilities				
Other liabilities	\$ 3,569	\$ -	\$ -	\$ 3,569
Total liabilities	<u>\$ 3,569</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,569</u>
UNCLAIMED PROPERTY FUND				
Assets				
Cash and investments	\$ 58,833	\$ 81,042	\$ 56,726	\$ 83,149
Total assets	<u>\$ 58,833</u>	<u>\$ 81,042</u>	<u>\$ 56,726</u>	<u>\$ 83,149</u>
Liabilities				
Other liabilities	\$ 56,808	\$ 83,548	\$ 57,207	\$ 83,149
Due to other governments	2,025	-	2,025	-
Total liabilities	<u>\$ 58,833</u>	<u>\$ 83,548</u>	<u>\$ 59,232</u>	<u>\$ 83,149</u>
FLEXIBLE SPENDING ACCOUNT FUND				
Assets				
Cash and investments	\$ 54,522	\$ 669,546	\$ 689,372	\$ 34,696
Total assets	<u>\$ 54,522</u>	<u>\$ 669,546</u>	<u>\$ 689,372</u>	<u>\$ 34,696</u>
Liabilities				
Other liabilities	\$ 54,522	\$ 645,839	\$ 665,665	\$ 34,696
Total liabilities	<u>\$ 54,522</u>	<u>\$ 645,839</u>	<u>\$ 665,665</u>	<u>\$ 34,696</u>
HUBER LAW FUND				
Assets				
Cash and investments	\$ 104,099	\$ 2,703,846	\$ 2,694,333	\$ 113,611
Total assets	<u>\$ 104,099</u>	<u>\$ 2,703,846</u>	<u>\$ 2,694,333</u>	<u>\$ 113,611</u>
Liabilities				
Other liabilities	\$ 104,099	\$ 2,703,846	\$ 2,694,333	\$ 113,611
Total liabilities	<u>\$ 104,099</u>	<u>\$ 2,703,846</u>	<u>\$ 2,694,333</u>	<u>\$ 113,611</u>

(CONTINUED)

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
AGENCY FUNDS
For The Year Ended December 31, 2008

	<u>Balance January 1, 2008</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2008</u>
DISTRICT ATTORNEY NSF FUND				
Assets				
Cash and investments	\$ 128,093	\$ 649,647	\$ 733,650	\$ 44,090
Total assets	<u>\$ 128,093</u>	<u>\$ 649,647</u>	<u>\$ 733,650</u>	<u>\$ 44,090</u>
Liabilities				
Other liabilities	\$ 128,093	\$ 649,647	\$ 733,650	\$ 44,090
Total liabilities	<u>\$ 128,093</u>	<u>\$ 649,647</u>	<u>\$ 733,650</u>	<u>\$ 44,090</u>
HOMEMAKER FUND				
Assets				
Cash and investments	\$ 52,552	\$ 437,165	\$ 457,312	\$ 32,405
Total assets	<u>\$ 52,552</u>	<u>\$ 437,165</u>	<u>\$ 457,312</u>	<u>\$ 32,405</u>
Liabilities				
Other liabilities	\$ 52,552	\$ 437,165	\$ 457,312	\$ 32,405
Total liabilities	<u>\$ 52,552</u>	<u>\$ 437,165</u>	<u>\$ 457,312</u>	<u>\$ 32,405</u>
SHERIFF PROCESSING FEE FUND				
Assets				
Cash and investments	\$ 110,061	\$ 3,036,618	\$ 3,072,618	\$ 74,061
Total assets	<u>\$ 110,061</u>	<u>\$ 3,036,618</u>	<u>\$ 3,072,618</u>	<u>\$ 74,061</u>
Liabilities				
Other liabilities	\$ 110,061	\$ 3,036,618	\$ 3,072,618	\$ 74,061
Total liabilities	<u>\$ 110,061</u>	<u>\$ 3,036,618</u>	<u>\$ 3,072,618</u>	<u>\$ 74,061</u>
MAIN JAIL FUND				
Assets				
Cash and investments	\$ 83,963	\$ 997,849	\$ 1,036,952	\$ 44,859
Total assets	<u>\$ 83,963</u>	<u>\$ 997,849</u>	<u>\$ 1,036,952</u>	<u>\$ 44,859</u>
Liabilities				
Other liabilities	\$ 83,963	\$ 997,849	\$ 1,036,952	\$ 44,859
Total liabilities	<u>\$ 83,963</u>	<u>\$ 997,849</u>	<u>\$ 1,036,952</u>	<u>\$ 44,859</u>
MUNICIPAL PROPERTY TAX COLLECTION FUND				
Assets				
Cash and investments	\$ 26,736,115	\$ 30,681,415	\$ 26,736,115	\$ 30,681,415
Total assets	<u>\$ 26,736,115</u>	<u>\$ 30,681,415</u>	<u>\$ 26,736,115</u>	<u>\$ 30,681,415</u>
Liabilities				
Due to other governments	\$ 26,736,115	\$ 30,681,415	\$ 26,736,115	\$ 30,681,415
Total liabilities	<u>\$ 26,736,115</u>	<u>\$ 30,681,415</u>	<u>\$ 26,736,115</u>	<u>\$ 30,681,415</u>

(CONTINUED)

WAUKESHA COUNTY, WISCONSIN

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
 AGENCY FUNDS
 For The Year Ended December 31, 2008

	<u>Balance January 1, 2008</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2008</u>
CLERK OF COURTS FUND				
Assets				
Cash and investments	\$ 3,474,694	\$ -	\$ 409,975	\$ 3,064,719
Total assets	<u>\$ 3,474,694</u>	<u>\$ -</u>	<u>\$ 409,975</u>	<u>\$ 3,064,719</u>
Liabilities				
Other liabilities	\$ 3,474,694	\$ -	\$ 409,975	\$ 3,064,719
Total liabilities	<u>\$ 3,474,694</u>	<u>\$ -</u>	<u>\$ 409,975</u>	<u>\$ 3,064,719</u>
 TOTAL AGENCY FUNDS				
Assets				
Cash and investments	\$ 30,882,924	\$ 39,319,631	\$ 35,946,101	\$ 34,256,454
Total assets	<u>\$ 30,882,924</u>	<u>\$ 39,319,631</u>	<u>\$ 35,946,101</u>	<u>\$ 34,256,454</u>
Liabilities				
Other liabilities	\$ 4,068,361	\$ 8,554,511	\$ 9,127,713	\$ 3,495,159
Due to other governments	26,814,563	30,802,966	26,856,234	30,761,295
Total liabilities	<u>\$ 30,882,924</u>	<u>\$ 39,357,477</u>	<u>\$ 35,983,947</u>	<u>\$ 34,256,454</u>

(CONCLUDED)

GENERAL LONG TERM DEBT

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WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF LONG-TERM DEBT
December 31, 2008

<u>General Obligation Promissory Notes</u>	<u>Issue Date</u>	<u>Interest Rate</u>
Series 2001B	May 1, 2001	4.50
Series 2002	April 1, 2002	3.75 to 4.40
Series 2003	April 15, 2003	2.00 to 3.875
Series 2004	April 1, 2004	2.00 to 3.20
Series 2005	May 1, 2005	3.50 to 4.00
Series 2006	May 1, 2006	4.00 to 4.15
Series 2007	May 15, 2007	3.75 to 3.875
Series 2008	May 1, 2008	3.25 to 3.50
Total General Obligation Promissory Notes		

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF LONG-TERM DEBT
December 31, 2008

<u>Maturity Date</u>	<u>Original Principal</u>	<u>Payments Through December 31, 2008</u>	<u>Balance Outstanding</u>
December 1, 2010	9,900,000	6,150,000	3,750,000
April 1, 2012	14,600,000	5,775,000	8,825,000
April 1, 2013	13,500,000	3,050,000	10,450,000
April 1, 2014	14,000,000	3,200,000	10,800,000
April 1, 2015	14,400,000	1,105,000	13,295,000
April 1, 2016	12,000,000	800,000	11,200,000
April 1, 2017	10,000,000	-	10,000,000
April 1, 2018	10,000,000	-	10,000,000
	<u>\$ 98,400,000</u>	<u>\$ 20,080,000</u>	<u>\$ 78,320,000</u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF DEBT SERVICE REQUIREMENTS
December 31, 2008

<u>Note Title</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
GENERAL OBLIGATION PROMISSORY NOTES OF 2001, SERIES B				
Principal	2,250,000	1,500,000	-	-
Interest	168,750	67,500	-	-
GENERAL OBLIGATION PROMISSORY NOTES OF 2002				
Principal	2,400,000	2,000,000	2,275,000	2,150,000
Interest	328,425	234,924	143,513	47,300
GENERAL OBLIGATION PROMISSORY NOTES OF 2003				
Principal	1,350,000	2,350,000	2,975,000	1,425,000
Interest	350,575	290,962	198,050	117,781
GENERAL OBLIGATION PROMISSORY NOTES OF 2004				
Principal	1,100,000	1,500,000	2,100,000	2,200,000
Interest	300,675	265,750	214,938	153,125
GENERAL OBLIGATION PROMISSORY NOTES OF 2005				
Principal	1,040,000	1,225,000	1,820,000	2,505,000
Interest	506,638	464,169	404,800	318,300
GENERAL OBLIGATION PROMISSORY NOTES OF 2006				
Principal	800,000	1,200,000	1,200,000	1,600,000
Interest	433,375	393,375	345,375	289,375
GENERAL OBLIGATION PROMISSORY NOTES OF 2007				
Principal	800,000	500,000	800,000	1,200,000
Interest	368,375	344,000	319,625	282,125
GENERAL OBLIGATION PROMISSORY NOTES OF 2008				
Principal	500,000	500,000	400,000	400,000
Interest	325,525	309,275	294,650	281,650
Total Principal	10,240,000	10,775,000	11,570,000	11,480,000
Total Interest	2,782,338	2,369,955	1,920,951	1,489,656
Total Payments By Year	<u>\$ 13,022,338</u>	<u>\$ 13,144,955</u>	<u>\$ 13,490,951</u>	<u>\$ 12,969,656</u>

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF DEBT SERVICE REQUIREMENTS
December 31, 2008

<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Totals</u>
-	-	-	-	-	-	3,750,000
-	-	-	-	-	-	236,250
-	-	-	-	-	-	8,825,000
-	-	-	-	-	-	754,162
2,350,000	-	-	-	-	-	10,450,000
45,531	-	-	-	-	-	1,002,899
2,200,000	1,700,000	-	-	-	-	10,800,000
87,950	27,200	-	-	-	-	1,049,638
2,470,000	2,745,000	1,490,000	-	-	-	13,295,000
218,800	114,500	29,800	-	-	-	2,057,007
1,800,000	2,000,000	1,500,000	1,100,000	-	-	11,200,000
221,375	145,375	75,375	22,688	-	-	1,926,313
1,200,000	1,200,000	1,600,000	1,600,000	1,100,000	-	10,000,000
236,375	189,875	135,625	73,625	21,313	-	1,970,938
1,000,000	1,500,000	1,800,000	1,800,000	1,100,000	1,000,000	10,000,000
258,900	218,275	163,525	102,775	53,700	17,500	2,025,775
<u>11,020,000</u>	<u>9,145,000</u>	<u>6,390,000</u>	<u>4,500,000</u>	<u>2,200,000</u>	<u>1,000,000</u>	<u>78,320,000</u>
<u>1,068,931</u>	<u>695,225</u>	<u>404,325</u>	<u>199,088</u>	<u>75,013</u>	<u>17,500</u>	<u>11,022,982</u>
<u>\$ 12,088,931</u>	<u>\$ 9,840,225</u>	<u>\$ 6,794,325</u>	<u>\$ 4,699,088</u>	<u>\$ 2,275,013</u>	<u>\$ 1,017,500</u>	<u>\$ 89,342,982</u>

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

WAUKESHA COUNTY, WISCONSIN

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

December 31, 2008

GENERAL CAPITAL ASSETS:

Land	\$	42,048,378
Buildings		147,315,082
Improvements Other Than Buildings		15,866,098
Infrastructure		190,672,534
Machinery & Equipment		19,032,705
Vehicles		559,412
Construction In Progress		9,547,793
Total General Capital Assets	\$	425,042,002

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 assets.

WAUKESHA COUNTY, WISCONSIN

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
For The Year Ended December 31, 2008

<u>Function and Activity</u>	<u>General Capital Assets Jan. 1, 2008</u>	<u>Additions</u>	<u>Deletions</u>	<u>Adjustments</u>	<u>General Capital Assets Dec. 31, 2008</u>
JUSTICE AND PUBLIC SAFETY					
District Attorney	\$ 5,551	\$ -	\$ -	\$ -	\$ 5,551
Clerk of Courts	1,792,227	-	-	-	1,792,227
Medical Examiner	6,130	-	-	-	6,130
Sheriff	2,009,960	106,877	10,500	-	2,106,337
Total Justice & Public Safety	3,813,868	106,877	10,500	-	3,910,245
HEALTH AND HUMAN SERVICES					
Department of Health & Human Services	3,995,328	493,704	-	-	4,489,032
Department of Veteran's Services	11,568	-	-	-	11,568
Total Health & Human Services	4,006,896	493,704	-	-	4,500,600
ENVIRONMENT, PARKS AND EDUCATION					
University of Wisconsin-Extension	3,104,467	-	-	-	3,104,467
Federated Library	36,544	-	-	-	36,544
Parks and Land Use	39,595,031	1,611,932	46,956	-	41,160,007
Total Environment, Parks & Education	42,736,042	1,611,932	46,956	-	44,301,018
PUBLIC WORKS	337,215,686	2,167,533	289,607	-	339,093,612
GENERAL GOVERNMENT					
County Executive	63,743	-	-	-	63,743
County Board	10,476	-	-	-	10,476
County Clerk	-	5,500	-	-	5,500
Emergency Preparedness	249,509	29,058	-	-	278,567
County Treasurer	94,794	-	-	-	94,794
Department of Administration	21,289,171	810,195	3,103,624	-	18,995,742
Corporation Counsel	41,476	-	-	-	41,476
Register of Deeds	4,198,436	-	-	-	4,198,436
Total General Administration	25,947,605	844,753	3,103,624	-	23,688,734
CONSTRUCTION IN PROGRESS	7,076,885	5,000,125	2,529,217	-	9,547,793
TOTAL GENERAL CAPITAL ASSETS	\$ 420,796,982	\$ 10,224,924	\$ 5,979,904	\$ -	\$ 425,042,002

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 Assets.

WAUKESHA COUNTY
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF GENERAL CAPITAL ASSETS BY FUNCTION AND ACTIVITY
December 31, 2008

Function and Activity	Land	Building	Improvements Other Than Buildings	Infrastructure	Machinery and Equipment	Vehicles	Construction In Progress	Totals
JUSTICE AND PUBLIC SAFETY								
District Attorney	\$ -	\$ -	\$ -	\$ -	\$ 5,551	\$ -	\$ -	\$ 5,551
Clerk of Courts	-	1,300,633	-	-	491,594	-	-	1,792,227
Medical Examiner	-	-	-	-	6,130	-	-	6,130
Sheriff	-	98,294	-	-	1,967,510	40,533	-	2,106,337
Total Justice & Public Safety	-	1,398,927	-	-	2,470,785	40,533	-	3,910,245
HEALTH AND HUMAN SERVICES								
Department of Health & Human Services	-	4,121,739	-	-	367,293	-	-	4,489,032
Department of Veteran's Services	-	-	-	-	11,568	-	-	11,568
Total Health & Human Services	-	4,121,739	-	-	378,861	-	-	4,500,600
ENVIRONMENT, PARKS AND EDUCATION								
University of Wisconsin-Extension	-	2,636,007	395,932	-	72,528	-	-	3,104,467
Federated Library	-	-	-	-	36,544	-	-	36,544
Parks and Land Use	16,124,628	10,282,556	12,815,211	-	1,937,612	-	-	41,160,007
Total Environment, Parks & Education	16,124,628	12,918,563	13,211,143	-	2,046,684	-	-	44,301,018
PUBLIC WORKS	25,923,750	118,166,213	2,588,993	190,672,534	1,223,243	518,879	-	339,093,612
GENERAL ADMINISTRATION								
County Executive	-	-	-	-	63,743	-	-	63,743
County Board	-	-	-	-	10,476	-	-	10,476
County Clerk	-	-	-	-	5,500	-	-	5,500
Emergency Preparedness	-	-	-	-	278,567	-	-	278,567
County Treasurer	-	-	-	-	94,794	-	-	94,794
Department of Administration	-	10,709,640	65,962	-	8,220,140	-	-	18,995,742
Corporation Counsel	-	-	-	-	41,476	-	-	41,476
Register of Deeds	-	-	-	-	4,198,436	-	-	4,198,436
Total General Administration	-	10,709,640	65,962	-	12,913,132	-	-	23,688,734
CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	9,547,793	9,547,793
Total General Capital Assets	\$ 42,048,378	\$ 147,315,082	\$ 15,866,098	\$ 190,672,534	\$ 19,032,705	\$ 559,412	\$ 9,547,793	\$ 425,042,002

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 assets.

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, 2008

Function and Activity	Accumulated Depreciation Jan. 1, 2008	Additions	Deletions	Adjustments	Accumulated Depreciation Dec. 31, 2008
JUSTICE AND PUBLIC SAFETY					
District Attorney	\$ 5,551	\$ -	\$ -	\$ -	\$ 5,551
Clerk of Courts	352,188	95,044	-	-	447,232
Medical Examiner	5,956	170	-	-	6,126
Sheriff	1,684,640	73,925	2,100	-	1,756,465
Total Justice & Public Safety	2,048,335	169,139	2,100	-	2,215,374
HEALTH AND HUMAN SERVICES					
Department of Health & Human Services	729,058	8,213	-	-	737,271
Department of Veteran's Services	11,568	-	-	-	11,568
Total Health & Human Services	740,626	8,213	-	-	748,839
ENVIRONMENT, PARKS AND EDUCATION					
University of Wisconsin-Extension	200,981	527	-	-	201,508
Federated Library	30,582	98	-	-	30,680
Parks and Land Use	10,235,738	1,037,420	43,599	-	11,229,559
Total Environment, Parks & Education	10,467,301	1,038,045	43,599	-	11,461,747
PUBLIC WORKS	116,116,099	7,664,343	71,733	-	123,708,709
GENERAL GOVERNMENT					
County Executive	37,109	439	-	-	37,548
County Board	9,163	524	-	-	9,687
County Clerk	-	550	-	-	550
Emergency Preparedness	132,512	45,118	-	-	177,630
County Treasurer	94,253	-	-	-	94,253
Department of Administration	8,807,593	1,030,032	3,088,649	-	6,748,976
Corporation Counsel	41,476	-	-	-	41,476
Register of Deeds	3,904,908	41,616	-	-	3,946,524
Total General Administration	13,027,014	1,118,279	3,088,649	-	11,056,644
TOTAL ACCUMULATED DEPRECIATION	\$ 142,399,375	\$ 9,998,019	\$ 3,206,081	\$ -	\$ 149,191,313