

**WAUKESHA METRO TRANSIT  
CITY OF WAUKESHA, WISCONSIN  
WAUKESHA COUNTY OPERATING  
ASSISTANCE CONTRACT**

REPORT ON SUPPLEMENTAL INFORMATION

As of and for the Years Ended December 31, 2019 and 2018

**WAUKESHA METRO TRANSIT  
CITY OF WAUKESHA, WISCONSIN  
WAUKESHA COUNTY OPERATING ASSISTANCE CONTRACT**

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As of and for the Years Ended December 31, 2019 and 2018

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INDEPENDENT AUDITORS' REPORT  
ON WAUKESHA COUNTY OPERATING ASSISTANCE CONTRACT

To the Waukesha Transit Commission Board  
City of Waukesha  
Waukesha, Wisconsin

We have audited the financial statements of Waukesha Metro Transit, an enterprise fund of the City of Waukesha, Wisconsin as of and for the years ended December 31, 2019 and 2018, and have issued our report thereon dated June 24, 2020, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The Waukesha County Operating Assistance Contract schedules are presented for the purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements.

The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

The schedules in this report present only the Waukesha County Operating Assistance Contract and are not intended to present fairly the financial position or changes in financial position of Waukesha Metro Transit or the City of Waukesha in conformity with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the Transit Commission Board and management and is not intended to and should not be used by anyone other than these specified parties.



Madison, Wisconsin  
June 24, 2020

**WAUKESHA METRO TRANSIT  
CITY OF WAUKESHA  
WAUKESHA COUNTY OPERATING ASSISTANCE CONTRACT**

STATEMENTS OF NET POSITION  
As of December 31, 2019 and 2018

	2019	2018
<b>ASSETS</b>		
101. Cash and cash items	-	-
102. Receivables		
Receivable from Waukesha County	454,510	365,820
Total Assets	454,510	365,820
<b>LIABILITIES AND NET POSITION</b>		
201. Payables		
Trade payables	255,660	239,376
Payable to Waukesha County	142,206	30,886
Cash implicitly financed	56,644	95,558
Total Liabilities	454,510	365,820
<b>TOTAL NET POSITION</b>	<b>\$ -</b>	<b>\$ -</b>

See Independent Auditors' Report.

**WAUKESHA METRO TRANSIT  
CITY OF WAUKESHA  
WAUKESHA COUNTY OPERATING ASSISTANCE CONTRACT**

STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
For the Years Ended December 31, 2019 and 2018

		2019	2018
	<b>REVENUE</b>		
401.	Passenger fares for transit service	\$ 644,596	\$ 745,773
409.	Local cash grants and reimbursements - operating	925,065	915,939
411.	State cash grants and reimbursements	1,416,926	1,616,817
411.	State paratransit aid	36,830	38,358
413.	Federal cash grants and reimbursements - operating	818,652	525,287
	Total Revenue	3,842,069	3,842,174
	<b>EXPENSES – BY OBJECT CLASS TOTAL</b>		
501.01	Other wages, benefits and plowing	96,396	96,543
503.	Contract administration	146,977	143,392
508.	Purchased transportation	3,598,696	3,602,239
	Total Operation and Maintenance Expenses	3,842,069	3,842,174
	<b>CHANGE IN NET POSITION</b>	-	-
	NET POSITION - Beginning of Year	-	-
	<b>NET POSITION - END OF YEAR</b>	\$ -	\$ -

See Independent Auditors' Report.

**WAUKESHA METRO TRANSIT  
CITY OF WAUKESHA  
WAUKESHA COUNTY OPERATING ASSISTANCE CONTRACT**

RECONCILIATION OF REVENUES AND EXPENSES TO WISDOT AND FEDERAL  
RECOGNIZED REVENUES AND EXPENSES - REGULATORY BASIS  
For the Year Ended December 31, 2019

	<u>Per WisDOT Guidelines</u>	<u>Per Federal Guidelines</u>
Revenues from Waukesha Transit Commission's records	\$ 3,842,069	\$ 3,842,069
Less Unrecognized Revenues		
409. Local operating assistance	925,065	925,065
411. State operating assistance	1,453,756	1,453,756
413. Federal operating assistance	<u>818,652</u>	<u>818,652</u>
<b>ADJUSTED REVENUES</b>	<u>644,596</u>	<u>644,596</u>
Expenses from Waukesha Transit Commission's records	3,842,069	3,842,069
Less State Paratransit Costs - not eligible	36,830	-
Less Capital Maintenance Funding - not eligible (100%)	<u>-</u>	<u>1,023,315</u>
<b>RECOGNIZED EXPENSES</b>	<u>3,805,239</u>	<u>2,818,754</u>
<b>RECOGNIZED DEFICITS</b>	<u>\$ (3,160,643)</u>	<u>\$ (2,174,158)</u>

See Independent Auditors' Report.

**WAUKESHA METRO TRANSIT  
CITY OF WAUKESHA  
WAUKESHA COUNTY OPERATING ASSISTANCE CONTRACT**

COMPUTATION OF THE DEFICIT DISTRIBUTION AMONG THE SUBSIDY GRANTORS  
For the Year Ended December 31, 2019

**FEDERAL SECTION 9 FUNDS**

Maximum Federal Share Per Grant Awards		<u>\$ 818,652</u>
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**STATE FUNDS**

WisDOT Recognized Deficit		<u>\$ 3,160,643</u>
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WisDOT Recognized Expenses	<u>\$ 3,805,239</u>	
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58.75%** Times Recognized Expenses	2,235,578	
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Less Federal Share	<u>818,652</u>	
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\$ 1,416,926

WisDOT Contract Maximum*		<u>\$ 3,791,641</u>
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Local Operating Subsidy	<u>\$ 925,065</u>	
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5 Times Operating Subsidy	<u>\$ 4,625,325</u>	
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State Share – Contractual Amount		<u>\$ 1,416,926</u>
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\*This represents the entire WisDOT Contract, which includes both the City and County portions.