

**COUNTY OF DANE**

STATEMENT OF NET ASSETS  
December 31, 2002

	Primary Government			Component Unit
	Governmental Activities	Business- Type Activities	Total	
<b>ASSETS</b>				
Cash and investments	\$ 73,029,976	\$ 55,454,563	\$ 128,484,539	\$ 760,971
Receivables (net of allowance for uncollectibles)				
Taxes	89,108,796	3,839,659	92,948,455	-
Delinquent taxes	6,052,180	-	6,052,180	-
Accounts	5,237,788	2,276,920	7,514,708	18,109
Loans	1,147,185	-	1,147,185	282,201
Other	2,481,248	-	2,481,248	-
Due from other governmental units	15,938,775	2,381,889	18,320,664	9,999
Internal balances	(1,320,846)	1,320,846	-	-
Inventories	-	1,962,636	1,962,636	-
Prepaid items	28,362	76,582	104,944	4,584
Deposits	50,000	-	50,000	-
Restricted assets:				
Temporarily restricted:				
Cash and investments	-	4,566,965	4,566,965	592,806
Deposit with Wisconsin Mutual Insurance Co.	1,809,171	-	1,809,171	-
Other assets	276,625	133,405	410,030	-
Capital assets:				
Land	43,515,081	29,812,437	73,327,518	1,137,721
Construction in progress	19,788,171	24,284,959	44,073,130	-
Land Improvements	32,755,737	85,532,400	118,288,137	-
Buildings	91,740,516	40,663,833	132,404,349	5,771,410
Machinery and equipment	16,337,707	31,521,633	47,859,340	149,124
Infrastructure	74,813,748	-	74,813,748	-
Less: accumulated depreciation	(74,265,884)	(69,563,312)	(143,829,196)	(4,160,755)
<b>Total Assets</b>	<b>398,524,336</b>	<b>214,265,415</b>	<b>612,789,751</b>	<b>4,566,170</b>
<b>LIABILITIES</b>				
Accounts payable	7,768,677	2,272,586	10,041,263	48,656
Accrued payroll and payroll taxes	6,182,568	935,577	7,118,145	-
Other accrued liabilities and deposits	7,461,538	149,672	7,611,210	36,435
Due to other governmental units	12,187,544	771,312	12,958,856	-
Deferred revenue	90,689,757	3,875,433	94,565,190	530,631
Liabilities payable from restricted assets	-	43,155	43,155	-
Noncurrent liabilities:				
Due within one year	19,769,733	2,037,086	21,806,819	94,617
Due in more than one year	112,846,652	40,921,928	153,768,580	364,431
<b>Total Liabilities</b>	<b>256,906,469</b>	<b>51,006,749</b>	<b>307,913,218</b>	<b>1,074,770</b>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	115,427,484	138,371,993	253,799,477	2,713,276
Restricted	3,677,024	162,515	3,839,539	545,248
Unrestricted	22,513,359	24,724,158	47,237,517	232,876
<b>Total Net Assets</b>	<b>\$ 141,617,867</b>	<b>\$ 163,258,666</b>	<b>\$ 304,876,533</b>	<b>\$ 3,491,400</b>

See accompanying notes to financial statements.

**COUNTY OF DANE**

STATEMENT OF ACTIVITIES  
For the Year Ended December 31, 2002

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	\$ 21,722,671	\$ 5,642,866	\$ 4,067,899	\$ -
Health and human services	183,457,868	1,295,582	132,542,483	-
Public safety and criminal justice	68,389,671	8,758,697	5,575,724	-
Public works	4,181,591	818,827	34,106	6,656,977
Culture, education and recreation	16,597,910	7,486,688	339,702	361,041
Conservation and economic development	4,968,204	1,886,229	2,686,761	-
Interest and fiscal charges	2,458,191	-	-	-
Total Governmental Activities	<u>301,776,106</u>	<u>25,888,889</u>	<u>145,246,675</u>	<u>7,018,018</u>
Business type activities				
Airport	11,183,604	14,511,029	212,512	7,103,218
Highway	15,706,735	8,262,967	4,714,498	40,113
Sanitary landfill	6,001,896	6,386,109	-	-
Badger Prairie Health Care Center	13,230,898	5,861,365	3,565,409	-
Other non-major proprietary funds	1,333,696	1,764,683	-	-
Total Business-Type Activities	<u>47,456,829</u>	<u>36,786,153</u>	<u>8,492,419</u>	<u>7,143,331</u>
Total primary government	<u>\$ 349,232,935</u>	<u>\$ 62,675,042</u>	<u>\$ 153,739,094</u>	<u>\$ 14,161,349</u>
Component Unit:				
Housing authority	<u>\$ 7,900,522</u>	<u>\$ 270,355</u>	<u>\$ 7,263,764</u>	<u>\$ -</u>

General revenues:

- Taxes
  - Property taxes, levied for general purposes
  - Property taxes, levied for debt service
  - Property taxes, levied for highway purposes
  - Sales taxes
  - Other taxes
- Intergovernmental revenues not restricted to specific programs
- Public gifts and/or grants
- Investment income
- Gain (loss) on the sale of assets
- Miscellaneous
- Transfers

Total general revenues, special items, and transfers

Change in net assets

Net assets - beginning

Net Assets - Ending

Net (Expense) Revenue and Changes in Net Assets			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	
\$ (12,011,906)	\$ -	\$ (12,011,906)	\$ -
(49,619,803)	-	(49,619,803)	-
(54,055,250)	-	(54,055,250)	-
3,328,319	-	3,328,319	-
(8,410,479)	-	(8,410,479)	-
(395,214)	-	(395,214)	-
(2,458,191)	-	(2,458,191)	-
<u>(123,622,524)</u>	<u>-</u>	<u>(123,622,524)</u>	<u>-</u>
-	10,643,155	10,643,155	-
-	(2,689,157)	(2,689,157)	-
-	384,213	384,213	-
-	(3,804,124)	(3,804,124)	-
-	430,987	430,987	-
<u>-</u>	<u>4,965,074</u>	<u>4,965,074</u>	<u>-</u>
(123,622,524)	4,965,074	(118,657,450)	-
			(366,403)
77,670,161	-	77,670,161	-
7,226,193	-	7,226,193	-
-	5,184,170	5,184,170	-
37,221,577	-	37,221,577	-
3,704,112	-	3,704,112	-
7,472,682	-	7,472,682	-
3,284,753	-	3,284,753	-
1,765,392	578,922	2,344,314	14,207
122,424	(157,616)	(35,192)	-
1,117,576	441,121	1,558,697	139,927
(984,960)	984,960	-	-
<u>138,599,910</u>	<u>7,031,557</u>	<u>145,631,467</u>	<u>154,134</u>
14,977,386	11,996,631	26,974,017	(212,269)
<u>126,640,481</u>	<u>151,262,035</u>	<u>277,902,516</u>	<u>3,703,669</u>
<u>\$ 141,617,867</u>	<u>\$ 163,258,666</u>	<u>\$ 304,876,533</u>	<u>\$ 3,491,400</u>

See accompanying notes to financial statements.