

COUNTY OF DANE

STATEMENT OF NET ASSETS
December 31, 2003

	Primary Government			Component Unit
	Governmental Activities	Business- Type Activities	Totals	
ASSETS				
Cash and investments	\$ 79,985,105	\$ 76,031,975	\$ 156,017,080	\$ 550,703
Receivables (net of allowance for uncollectibles)				
Taxes	93,616,177	3,840,241	97,456,418	-
Delinquent taxes	6,439,159	-	6,439,159	-
Accounts	3,451,642	2,293,889	5,745,531	29,176
Loans	2,229,338	-	2,229,338	251,129
Other	2,792,738	-	2,792,738	-
Due from other governmental units	11,146,911	1,927,986	13,074,897	61,702
Internal balances	(1,602,078)	1,602,078	-	-
Inventories	-	1,826,328	1,826,328	-
Prepaid items	39,225	26,296	65,521	4,584
Deposits	50,000	-	50,000	-
Restricted assets:				
Temporarily restricted:				
Cash and investments	-	4,662,717	4,662,717	430,452
Deposit with Wisconsin Mutual Insurance Co.	1,809,171	-	1,809,171	-
Other assets	625,888	451,433	1,077,321	-
Capital assets:				
Land	47,635,632	29,051,506	76,687,138	1,137,721
Construction in progress	20,210,503	27,050,544	47,261,047	-
Land Improvements	34,130,540	102,063,179	136,193,719	-
Buildings	103,723,880	47,147,886	150,871,766	5,824,604
Zoo animals	313,580	-	313,580	-
Machinery and equipment	17,204,275	32,752,790	49,957,065	149,124
Infrastructure	80,752,047	-	80,752,047	-
Less: accumulated depreciation	(78,405,685)	(75,456,560)	(153,862,245)	(4,484,712)
Total Assets	426,148,048	255,272,288	681,420,336	3,954,483
LIABILITIES				
Accounts payable	10,721,239	1,975,846	12,697,085	10,626
Accrued payroll and payroll taxes	5,860,006	992,327	6,852,333	-
Other accrued liabilities and deposits	8,270,968	274,434	8,545,402	37,429
Due to other governmental units	9,223,225	2,831,879	12,055,104	-
Unearned revenue	95,503,823	4,149,322	99,653,145	404,302
Noncurrent liabilities:				
Due within one year	17,811,197	2,421,993	20,233,190	118,193
Due in more than one year	145,915,348	69,012,536	214,927,884	320,836
Total Liabilities	293,305,806	81,658,337	374,964,143	891,386
NET ASSETS				
Invested in capital assets, net of related debt	147,933,338	136,265,667	284,199,005	2,471,420
Restricted	2,678,499	154,631	2,833,130	404,767
Unrestricted	(17,769,595)	37,193,653	19,424,058	186,910
Total Net Assets	\$ 132,842,242	\$ 173,613,951	\$ 306,456,193	\$ 3,063,097

COUNTY OF DANE

STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2003

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	\$ 22,453,647	\$ 6,451,051	\$ 4,472,808	\$ -
Health and human services	190,594,964	1,861,066	137,531,251	-
Public safety and criminal justice	72,523,366	9,635,491	5,234,439	-
Public works	4,082,532	809,001	112,154	719,871
Culture, education and recreation	17,408,855	8,028,910	258,888	751,250
Conservation and economic development	4,316,648	2,061,938	2,398,209	-
Interest and fiscal charges	5,137,765	-	-	-
Total Governmental Activities	316,517,777	28,847,457	150,007,749	1,471,121
Business type activities				
Airport	11,593,931	11,923,671	158,889	9,259,802
Highway	15,511,370	8,197,323	5,343,986	774,016
Sanitary landfill	6,899,795	6,670,040	10,000	-
Badger Prairie Health Care Center	14,152,450	5,891,379	2,321,619	-
Other non-major proprietary funds	1,371,029	1,838,108	-	-
Total Business-Type Activities	49,528,575	34,520,521	7,834,494	10,033,818
Total primary government	\$ 366,046,352	\$ 63,367,978	\$ 157,842,243	\$ 11,504,939
Component Unit:				
Housing authority	\$ 9,454,797	\$ 736,523	\$ 8,205,243	\$ -

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 and transfers

Change in net assets

Net assets - beginning (as restated)

Net Assets - Ending

Net (Expense) Revenue and Changes in Net Assets			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Totals	
\$ (11,529,788)	\$ -	\$ (11,529,788)	\$ -
(51,202,647)	-	(51,202,647)	-
(57,653,436)	-	(57,653,436)	-
(2,441,506)	-	(2,441,506)	-
(8,369,807)	-	(8,369,807)	-
143,499	-	143,499	-
<u>(5,137,765)</u>	<u>-</u>	<u>(5,137,765)</u>	<u>-</u>
<u>(136,191,450)</u>	<u>-</u>	<u>(136,191,450)</u>	<u>-</u>
-	9,748,431	9,748,431	-
-	(1,196,045)	(1,196,045)	-
-	(219,755)	(219,755)	-
-	(5,939,452)	(5,939,452)	-
<u>-</u>	<u>467,079</u>	<u>467,079</u>	<u>-</u>
<u>-</u>	<u>2,860,258</u>	<u>2,860,258</u>	<u>-</u>
(136,191,450)	2,860,258	(133,331,192)	-
-	-	-	(513,031)
80,066,903	-	80,066,903	-
9,091,374	-	9,091,374	-
-	3,839,659	3,839,659	-
39,121,543	-	39,121,543	-
3,802,146	-	3,802,146	-
7,459,188	-	7,459,188	-
1,218,638	-	1,218,638	-
1,652,739	677,744	2,330,483	6,399
203,033	(50,517)	152,516	-
2,079,104	309,815	2,388,919	78,235
<u>(2,718,326)</u>	<u>2,718,326</u>	<u>-</u>	<u>-</u>
<u>141,976,342</u>	<u>7,495,027</u>	<u>149,471,369</u>	<u>84,634</u>
5,784,892	10,355,285	16,140,177	(428,397)
<u>127,057,350</u>	<u>163,258,666</u>	<u>290,316,016</u>	<u>3,491,494</u>
<u>\$ 132,842,242</u>	<u>\$ 173,613,951</u>	<u>\$ 306,456,193</u>	<u>\$ 3,063,097</u>

See accompanying notes to financial statements.