

SUPPLEMENTARY INFORMATION



NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenue sources that are legally restricted to expenditure for particular purposes.

- *Board of Health* – Accounts for funds used to provide a wide range of public health services essential to the health and welfare of County residents.
- *Library* – Accounts for funds used to maintain and improve library services.
- *Land Information* – Accounts for funds used to improve the accessibility of land-related information and to provide a means to place the County in a state-of-the-art business posture to process land-related information.
- *Bridge Aid* – Provides a separate accounting for County reimbursements to local municipalities for costs incurred to construct or repair bridges or culverts within the County.
- *CDBG Loans* – Accounts for the issuance and repayment of loans from the Community Development Block Grant Program.
- *HOME* – Accounts for grant funds from the Federal Housing and Urban Development Department's HOME Grant program.
- *Commerce Revolving Loan* – Accounts for the receipt of grant funds from the Wisconsin Department of Commerce and subsequent issuance and repayment of loans to grant recipients.
- *Scheidegger Trust Fund* – Accounts for monies to be used for park purchases.

COUNTY OF DANE

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
December 31, 2004

	Special Revenue Funds			
	Board of Health	Library	Land Information	Bridge Aid
ASSETS				
Cash and investments	\$ 951,286	\$ 80,400	\$ 1,619,023	\$ 35,428
Receivables				
Taxes	3,102,403	3,600,408	-	281,800
Accounts	57,879	15,057	3,360	-
Loans	-	-	-	-
Due from other governments	6,733	-	-	-
Due from other funds	-	-	538,890	-
TOTAL ASSETS	\$ 4,118,301	\$ 3,695,865	\$ 2,161,273	\$ 317,228
LIABILITIES				
Accounts payable	\$ 100,211	\$ 7,253	\$ 46,403	\$ -
Accrued payroll and payroll taxes	91,656	9,098	7,613	-
Due to other governments	17,027	-	22,024	-
Due to other funds	119	460	-	-
Deferred revenue	3,102,403	3,600,408	-	281,800
Total Liabilities	<u>3,311,416</u>	<u>3,617,219</u>	<u>76,040</u>	<u>281,800</u>
FUND BALANCES				
Reserved for:				
Encumbrances	73,947	-	181,172	-
Trust activities	-	-	-	-
Unreserved and undesignated (deficit)	732,938	78,646	1,904,061	35,428
Total Fund Balances (Deficit)	<u>806,885</u>	<u>78,646</u>	<u>2,085,233</u>	<u>35,428</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ 4,118,301	\$ 3,695,865	\$ 2,161,273	\$ 317,228

Special Revenue Funds				Total
CDBG Loans	HOME	Commerce Revolving Loan	Scheidegger Trust Fund	Nonmajor Governmental Funds
\$ -	\$ -	\$ 464,555	\$ 424,970	\$ 3,575,662
-	-	-	-	6,984,611
-	388,638	-	-	464,934
1,980,929	463,812	103,942	-	2,548,683
347,184	15,547	-	-	369,464
-	-	-	-	538,890
<u>\$ 2,328,113</u>	<u>\$ 867,997</u>	<u>\$ 568,497</u>	<u>\$ 424,970</u>	<u>\$ 14,482,244</u>
\$ 105,334	\$ 15,610	\$ -	\$ -	\$ 274,811
-	-	-	-	108,367
73,045	-	-	-	112,096
150,310	388,580	-	-	539,469
1,980,929	463,812	103,942	-	9,533,294
<u>2,309,618</u>	<u>868,002</u>	<u>103,942</u>	<u>-</u>	<u>10,568,037</u>
391,566	547,053	-	-	1,193,738
-	-	-	424,970	424,970
(373,071)	(547,058)	464,555	-	2,295,499
<u>18,495</u>	<u>(5)</u>	<u>464,555</u>	<u>424,970</u>	<u>3,914,207</u>
<u>\$ 2,328,113</u>	<u>\$ 867,997</u>	<u>\$ 568,497</u>	<u>\$ 424,970</u>	<u>\$ 14,482,244</u>

COUNTY OF DANE

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (DEFICIT) - NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2004**

	Special Revenue Funds			
	Board of Health	Library	Land Information	Bridge Aid
REVENUES				
Taxes	\$ 2,923,599	\$ 3,532,230	\$ -	\$ 138,434
Intergovernmental	1,804,618	17,262	24,000	-
Public charges for services	6,395	3,589	840,422	-
Licenses and permits	950,084	-	-	-
Miscellaneous	4,108	1,991	-	-
Total Revenues	<u>5,688,804</u>	<u>3,555,072</u>	<u>864,422</u>	<u>138,434</u>
EXPENDITURES				
Current				
Health and human services	5,173,480	-	-	-
Public works	-	-	-	139,091
Culture, education and recreation	-	3,549,564	-	-
Conservation and economic development	-	-	971,220	-
Capital Outlay	-	-	9,577	-
Total Expenditures	<u>5,173,480</u>	<u>3,549,564</u>	<u>980,797</u>	<u>139,091</u>
Excess (deficiency) of revenues over (under) expenditures	515,324	5,508	(116,375)	(657)
OTHER FINANCING USES				
Transfers Out	-	(43,563)	-	-
Net Change in Fund Balances	515,324	(38,055)	(116,375)	(657)
FUND BALANCES (DEFICIT) - Beginning	<u>291,561</u>	<u>116,701</u>	<u>2,201,608</u>	<u>36,085</u>
FUND BALANCES (DEFICIT) - ENDING	<u>\$ 806,885</u>	<u>\$ 78,646</u>	<u>\$ 2,085,233</u>	<u>\$ 35,428</u>

Special Revenue Funds				Total
CDBG Loans	HOME	Commerce Revolving Loan	Scheidegger Trust Fund	Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ 6,594,263
427,151	575,822	457,711	-	3,306,564
-	-	-	-	850,406
-	-	-	-	950,084
<u>121,529</u>	<u>7,000</u>	<u>-</u>	<u>4,807</u>	<u>139,435</u>
<u>548,680</u>	<u>582,822</u>	<u>457,711</u>	<u>4,807</u>	<u>11,840,752</u>
-	-	-	-	5,173,480
-	-	-	-	139,091
-	-	-	-	3,549,564
548,680	578,752	40,041	-	2,138,693
-	-	-	-	9,577
<u>548,680</u>	<u>578,752</u>	<u>40,041</u>	<u>-</u>	<u>11,010,405</u>
-	4,070	417,670	4,807	830,347
-	-	-	-	(43,563)
-	4,070	417,670	4,807	786,784
<u>18,495</u>	<u>(4,075)</u>	<u>46,885</u>	<u>420,163</u>	<u>3,127,423</u>
<u>\$ 18,495</u>	<u>\$ (5)</u>	<u>\$ 464,555</u>	<u>\$ 424,970</u>	<u>\$ 3,914,207</u>

COUNTY OF DANE

DEBT SERVICE FUND - MAJOR FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL For the Year Ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Taxes	\$ 10,743,151	\$ 10,743,151	\$ -
Investment income	335,000	446,988	111,988
Miscellaneous	<u>1,474,500</u>	<u>1,487,917</u>	<u>13,417</u>
Total Revenues	<u>12,552,651</u>	<u>12,678,056</u>	<u>125,405</u>
EXPENDITURES			
Debt Service			
Principal retirement	8,419,541	9,960,352	(1,540,811)
Interest and fees	<u>5,527,913</u>	<u>6,307,950</u>	<u>(780,037)</u>
Total Expenditures	<u>13,947,454</u>	<u>16,268,302</u>	<u>(2,320,848)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,394,803)</u>	<u>(3,590,246)</u>	<u>(2,195,443)</u>
OTHER FINANCING SOURCES (USES)			
General obligation debt issued	-	81,900	81,900
Refunding bonds issued	-	3,019,189	3,019,189
Payments to refunded bond escrow agent	-	(3,058,628)	(3,058,628)
Debt premium	-	86,781	86,781
Transfers in	<u>632,200</u>	<u>3,054,512</u>	<u>2,422,312</u>
Total Other Financing Sources (Uses)	<u>632,200</u>	<u>3,183,754</u>	<u>2,551,554</u>
Net Change in Fund Balances	(762,603)	(406,492)	356,111
FUND BALANCES - Beginning	<u>3,004,425</u>	<u>3,004,425</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 2,241,822</u>	<u>\$ 2,597,933</u>	<u>\$ 356,111</u>

COUNTY OF DANE

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

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Intergovernmental	\$ 6,534,072	\$ 497,951	\$ (6,036,121)
Public charges for services	1,326,055	1,176,623	(149,432)
Miscellaneous	<u>813,627</u>	<u>-</u>	<u>(813,627)</u>
Total Revenues	<u>8,673,754</u>	<u>1,674,574</u>	<u>(6,999,180)</u>
EXPENDITURES			
Capital Outlay	<u>50,969,676</u>	<u>21,596,189</u>	<u>29,373,487</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(42,295,922)</u>	<u>(19,921,615)</u>	<u>22,374,307</u>
OTHER FINANCING SOURCES			
General obligation debt issued	<u>17,016,900</u>	<u>5,391,100</u>	<u>(11,625,800)</u>
Total Other Financing Sources	<u>17,016,900</u>	<u>5,391,100</u>	<u>(11,625,800)</u>
Net Change in Fund Balances	(25,279,022)	(14,530,515)	10,748,507
FUND BALANCES - Beginning	<u>38,123,055</u>	<u>38,123,055</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 12,844,033</u>	<u>\$ 23,592,540</u>	<u>\$ 10,748,507</u>

COUNTY OF DANE

BOARD OF HEALTH SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 For the Year Ended December 31, 2004

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Taxes	\$ 2,923,599	\$ 2,923,599	\$ -
Intergovernmental	1,908,802	1,804,618	(104,184)
Public charges for services	20,000	6,395	(13,605)
Licenses and permits	877,450	950,084	72,634
Miscellaneous	3,204	4,108	904
Total Revenues	<u>5,733,055</u>	<u>5,688,804</u>	<u>(44,251)</u>
EXPENDITURES			
Current			
Health and human services			
Personal services	4,574,368	4,242,399	331,969
Contractual services	588,173	474,039	114,134
Other	687,636	457,042	230,594
Total Expenditures	<u>5,850,177</u>	<u>5,173,480</u>	<u>676,697</u>
Excess (deficiency) of revenues over (under) expenditures	(117,122)	515,324	632,446
FUND BALANCES - Beginning	<u>291,561</u>	<u>291,561</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ 174,439</u>	<u>\$ 806,885</u>	<u>\$ 632,446</u>

COUNTY OF DANE

LIBRARY SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 For the Year Ended December 31, 2004

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Taxes	\$ 3,532,230	\$ 3,532,230	\$ -
Intergovernmental	13,152	17,262	4,110
Public charges for services	12,300	3,589	(8,711)
Miscellaneous	<u>10,000</u>	<u>1,991</u>	<u>(8,009)</u>
Total Revenues	<u>3,567,682</u>	<u>3,555,072</u>	<u>(12,610)</u>
EXPENDITURES			
Current			
Culture, education and recreation			
Personal services	480,315	486,572	(6,257)
Contractual services	2,797,700	2,793,680	4,020
Other	<u>281,552</u>	<u>269,312</u>	<u>12,240</u>
Total Culture, Education and Recreation Expenditures	3,559,567	3,549,564	10,003
Debt Service			
Principal retirement	<u>41,800</u>	<u>-</u>	<u>41,800</u>
Total Expenditures	<u>3,601,367</u>	<u>3,549,564</u>	<u>51,803</u>
Excess (deficiency) of revenues over (under) expenditures	(33,685)	5,508	39,193
OTHER FINANCING USES			
Transfers out	<u>-</u>	<u>(43,563)</u>	<u>(43,563)</u>
Net Change in Fund Balance	(33,685)	(38,055)	(4,370)
FUND BALANCES - Beginning	<u>116,701</u>	<u>116,701</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 83,016</u>	<u>\$ 78,646</u>	<u>\$ (4,370)</u>

COUNTY OF DANE

LAND INFORMATION SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL For the Year Ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Intergovernmental	\$ 300	\$ 24,000	\$ 23,700
Public charges for services	<u>634,270</u>	<u>840,422</u>	<u>206,152</u>
Total Revenues	<u>634,570</u>	<u>864,422</u>	<u>229,852</u>
EXPENDITURES			
Current			
Conservation and economic development			
Personal services	387,866	369,725	18,141
Contractual services	955,841	517,996	437,845
Other	<u>129,928</u>	<u>83,499</u>	<u>46,429</u>
Total Conservation and Economic Development Expenditures	1,473,635	971,220	502,415
Capital Outlay	<u>431,529</u>	<u>9,577</u>	<u>421,952</u>
Total Expenditures	<u>1,905,164</u>	<u>980,797</u>	<u>924,367</u>
Excess (deficiency) of revenues over (under) expenditures	(1,270,594)	(116,375)	1,154,219
FUND BALANCES - Beginning	<u>2,201,608</u>	<u>2,201,608</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 931,014</u>	<u>\$ 2,085,233</u>	<u>\$ 1,154,219</u>

COUNTY OF DANE

**BRIDGE AID SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE (DEFICIT) - BUDGET AND ACTUAL
For the Year Ended December 31, 2004**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Taxes	<u>\$ 138,434</u>	<u>\$ 138,434</u>	<u>\$ -</u>
EXPENDITURES			
Current			
Public works	<u>174,520</u>	<u>139,091</u>	<u>35,429</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(36,086)</u>	<u>(657)</u>	<u>35,429</u>
FUND BALANCES - Beginning	<u>36,085</u>	<u>36,085</u>	<u>-</u>
FUND BALANCES (DEFICIT) - ENDING	<u>\$ (1)</u>	<u>\$ 35,428</u>	<u>\$ 35,429</u>

COUNTY OF DANE

CDBG LOANS SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 For the Year Ended December 31, 2004

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Intergovernmental	\$ 3,102,881	\$ 427,151	\$ (2,675,730)
Miscellaneous	<u>80,000</u>	<u>121,529</u>	<u>41,529</u>
Total Revenues	<u>3,182,881</u>	<u>548,680</u>	<u>(2,634,201)</u>
EXPENDITURES			
Conservation and economic development	<u>3,179,796</u>	<u>548,680</u>	<u>2,631,116</u>
Excess (deficiency) of revenues over (under) expenditures	3,085	-	(3,085)
FUND BALANCES - Beginning	<u>18,495</u>	<u>18,495</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 21,580</u>	<u>\$ 18,495</u>	<u>\$ (3,085)</u>

COUNTY OF DANE

**HOME SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE (DEFICIT) - BUDGET AND ACTUAL
For the Year Ended December 31, 2004**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Intergovernmental	\$ 1,650,940	\$ 575,822	\$ (1,075,118)
Miscellaneous	-	7,000	7,000
Total Revenues	<u>1,650,940</u>	<u>582,822</u>	<u>(1,068,118)</u>
EXPENDITURES			
Conservation and economic development	<u>1,650,940</u>	<u>578,752</u>	<u>1,072,188</u>
Excess of revenues over expenditures	-	4,070	4,070
FUND BALANCES (DEFICIT) - Beginning	<u>(4,075)</u>	<u>(4,075)</u>	<u>-</u>
FUND BALANCES (DEFICIT) - ENDING	<u>\$ (4,075)</u>	<u>\$ (5)</u>	<u>\$ 4,070</u>

COUNTY OF DANE

COMMERCE REVOLVING LOAN SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE (DEFICIT) - BUDGET AND ACTUAL
 For the Year Ended December 31, 2004

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Intergovernmental	\$ 2,000	\$ 457,711	\$ 455,711
Total Revenues	<u>2,000</u>	<u>457,711</u>	<u>455,711</u>
EXPENDITURES			
Conservation and economic development	<u>124,982</u>	<u>40,041</u>	<u>84,941</u>
Total Expenditures	<u>124,982</u>	<u>40,041</u>	<u>84,941</u>
Excess (deficiency) of revenues over (under) expenditures	(122,982)	417,670	540,652
FUND BALANCES - Beginning	<u>46,885</u>	<u>46,885</u>	<u>-</u>
FUND BALANCES (DEFICIT) - ENDING	<u>\$ (76,097)</u>	<u>\$ 464,555</u>	<u>\$ 540,652</u>

NONMAJOR PROPRIETARY FUNDS

ENTERPRISE FUNDS

Enterprise funds account for operations for which the intent of the County is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or for which periodic measurement of net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

- *Printing and Services* – Accounts for printing and related services provided by the Department of Administration to other County departments and other governmental units.
- *Methane Gas* – To account for the operation and maintenance of the gas extraction system at the County landfill sites, as well as the sale of electricity generated.

COUNTY OF DANE

COMBINING STATEMENT OF NET ASSETS - NONMAJOR PROPRIETARY FUNDS December 31, 2004

	Enterprise Funds		Total Nonmajor Proprietary Funds
	Printing and Services	Methane Gas	
ASSETS			
Current Assets			
Cash and investments	\$ 161,312	\$ 459,490	\$ 620,802
Accounts receivable, net	2,867	122,293	125,160
Due from other governmental units	46,741	-	46,741
Due from other funds	-	6,282	6,282
Inventory	86,221	-	86,221
Total Current Assets	297,141	588,065	885,206
Noncurrent Assets			
Capital Assets			
Machinery and equipment	575,768	5,106,048	5,681,816
Less accumulated depreciation	(539,678)	(1,047,551)	(1,587,229)
Total Capital Assets (Net of Accumulated Depreciation)	36,090	4,058,497	4,094,587
Total Noncurrent Assets	36,090	4,058,497	4,094,587
Total Assets	333,231	4,646,562	4,979,793
LIABILITIES			
Current Liabilities			
Accounts payable	11,148	192,067	203,215
Accrued payroll and payroll taxes	8,032	1,360	9,392
Accrued compensated absences	37,443	4,191	41,634
Other accrued liabilities and deposits	92	28,078	28,170
Due to other funds	1,307	-	1,307
Current portion of general obligation debt	17,717	229,000	246,717
Total Current Liabilities	75,739	454,696	530,435
Noncurrent Liabilities			
Accrued compensated absences	105,143	9,736	114,879
General obligation long-term debt	17,796	1,988,000	2,005,796
Total Noncurrent Liabilities	122,939	1,997,736	2,120,675
Total Liabilities	198,678	2,452,432	2,651,110
NET ASSETS			
Invested in capital assets, net of related debt	577	2,008,568	2,009,145
Unrestricted	133,976	185,562	319,538
TOTAL NET ASSETS	\$ 134,553	\$ 2,194,130	\$ 2,328,683

COUNTY OF DANE

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS - NONMAJOR PROPRIETARY FUNDS For the Year Ended December 31, 2004

	Enterprise Funds		Total
	Printing and Services	Methane Gas	
OPERATING REVENUES			
Charges for services	\$ 970,640	\$ 854,505	\$ 1,825,145
Total Operating Revenues	<u>970,640</u>	<u>854,505</u>	<u>1,825,145</u>
OPERATING EXPENSES			
Personal services	428,234	85,597	513,831
Contractual services	77,562	-	77,562
Other	362,983	238,865	601,848
Depreciation	<u>34,891</u>	<u>193,145</u>	<u>228,036</u>
Total Operating Expenses	<u>903,670</u>	<u>517,607</u>	<u>1,421,277</u>
Operating Income	<u>66,970</u>	<u>336,898</u>	<u>403,868</u>
NONOPERATING REVENUES (EXPENSES)			
Interest expense	(1,936)	(84,082)	(86,018)
Gain on sale of capital assets	<u>777</u>	<u>-</u>	<u>777</u>
Total Nonoperating Revenues (Expenses)	<u>(1,159)</u>	<u>(84,082)</u>	<u>(85,241)</u>
Income before transfers	65,811	252,816	318,627
Transfers out	<u>(53,233)</u>	<u>(318,140)</u>	<u>(371,373)</u>
Change in Net Assets	12,578	(65,324)	(52,746)
TOTAL NET ASSETS - Beginning	<u>121,975</u>	<u>2,259,454</u>	<u>2,381,429</u>
TOTAL NET ASSETS - ENDING	<u>\$ 134,553</u>	<u>\$ 2,194,130</u>	<u>\$ 2,328,683</u>

COUNTY OF DANE

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR PROPRIETARY FUNDS
For the Year Ended December 31, 2004

	<u>Enterprise Funds</u>		
	<u>Printing and Services</u>	<u>Methane Gas</u>	<u>Total</u>
CASH FLOWS FROM OPERATING ACTIVITIES			
Received from customers	\$ 656,157	\$ 777,239	\$ 1,433,396
Received from other funds	358,414	-	358,414
Paid to suppliers for goods and services	(534,857)	(185,230)	(720,087)
Paid to employees for services	(428,234)	(85,597)	(513,831)
Net Cash Flows From Operating Activities	<u>51,480</u>	<u>506,412</u>	<u>557,892</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers out	(53,233)	(318,140)	(371,373)
Advances from other funds	194,093	-	194,093
Net Cash Flows From Noncapital Financing Activities	<u>140,860</u>	<u>(318,140)</u>	<u>(177,280)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Principal payments on long-term debt	(17,959)	(206,000)	(223,959)
Principal payments on capital lease	(11,088)	-	(11,088)
Interest paid	(1,981)	(86,073)	(88,054)
Acquisition and construction of capital assets	-	(2,174,896)	(2,174,896)
Net Cash Flows From Capital and Related Financing Activities	<u>(31,028)</u>	<u>(2,466,969)</u>	<u>(2,497,997)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	161,312	(2,278,697)	(2,117,385)
CASH AND CASH EQUIVALENTS - Beginning of Year	<u>-</u>	<u>2,738,187</u>	<u>2,738,187</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 161,312</u>	<u>\$ 459,490</u>	<u>\$ 620,802</u>

	Enterprise Funds		
	Printing and Services	Methane Gas	Total
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FROM OPERATING ACTIVITIES			
Operating income	\$ 66,970	\$ 336,898	\$ 403,868
Non-operating income	777	-	777
Adjustments to reconcile operating income to net cash flows from operating activities			
Depreciation	34,891	193,145	228,036
Change in assets and liabilities			
Accounts receivable	(41,224)	(70,984)	(112,208)
Due from other funds	39	(6,282)	(6,243)
Due from other governmental units	84,339	-	84,339
Inventories	35,753	-	35,753
Accounts payable	(4,543)	53,335	48,792
Accrued payroll and payroll taxes	(11,899)	(1,266)	(13,165)
Accrued compensated absences	(27,778)	2,601	(25,177)
Due to other governments	(3,422)	(1,013)	(4,435)
Due to other funds	(82,423)	(22)	(82,445)
 NET CASH FLOWS FROM OPERATING ACTIVITIES	 \$ 51,480	 \$ 506,412	 \$ 557,892

NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES

None

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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.

- *Workers' Compensation* – Accounts for workers' compensation claims on a self-insured basis.
- *Liability Insurance* – Accounts for funds used for payment of general liability claims on a self-insured basis or for purchase of insurance coverage from Wisconsin Municipal Mutual Insurance Co. (WMMIC) or from private carriers.
- *Employee Benefits* – Accounts for funds used for payment of certain employee benefits through the purchase of insurance coverage from private carriers.
- *Firearms Training Center* – Accounts for firearms range services provided to various other governmental users.
- *Consolidated Food Service* – Accounts for food services provided to other County departments.

COUNTY OF DANE

COMBINING STATEMENT OF NET ASSETS - INTERNAL SERVICE FUNDS
December 31, 2004

	<u>Workers'</u> <u>Compensation</u>	<u>Liability</u> <u>Insurance</u>	<u>Employee</u> <u>Benefits</u>	<u>Consolidated</u> <u>Food Service</u>	<u>Totals</u>
ASSETS					
Current Assets					
Cash and investments	\$ 2,527,415	\$ 2,524,134	\$ 1,272,221	\$ -	\$ 6,323,770
Accounts receivable, net	7,784	824,331	-	27	832,142
Deposits	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
Total Current Assets	<u>2,585,199</u>	<u>3,348,465</u>	<u>1,272,221</u>	<u>27</u>	<u>7,205,912</u>
Noncurrent Assets					
Restricted deposit with Wisconsin Mutual Insurance Company	-	1,809,171	-	-	1,809,171
Advances to other funds	-	432,623	-	-	432,623
Capital Assets					
Buildings	-	-	-	1,968,705	1,968,705
Machinery and equipment	-	-	-	947,262	947,262
Less accumulated depreciation	-	-	-	<u>(1,297,218)</u>	<u>(1,297,218)</u>
Total capital assets (net of accumulated depreciation)	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,618,749</u>	<u>1,618,749</u>
Total Noncurrent Assets	<u>-</u>	<u>2,241,794</u>	<u>-</u>	<u>1,618,749</u>	<u>3,860,543</u>
Total Assets	<u>2,585,199</u>	<u>5,590,259</u>	<u>1,272,221</u>	<u>1,618,776</u>	<u>11,066,455</u>

LIABILITIES	Workers' Compensation	Liability Insurance	Employee Benefits	Consolidated Food Service	Totals
Current Liabilities					
Accounts payable	\$ 15,017	\$ 7	\$ -	\$ 49,259	\$ 64,283
Accrued payroll and payroll taxes	-	-	-	30,473	30,473
Accrued compensated absences	-	-	-	44,114	44,114
Other accrued liabilities and deposits	1,456,966	1,538,098	-	-	2,995,064
Due to other governments	-	-	-	816	816
Due to other funds	-	-	-	2,520	2,520
Current portion of other liabilities	-	130,000	-	-	130,000
Total Current Liabilities	1,471,983	1,668,105	-	127,182	3,267,270
Noncurrent Liabilities					
Advance from other funds	-	-	-	432,623	432,623
Accrued compensated absences	-	-	-	149,808	149,808
Total Noncurrent Liabilities	-	-	-	582,431	582,431
Total Liabilities	1,471,983	1,668,105	-	709,613	3,849,701
NET ASSETS					
Invested in capital assets, net of related debt	-	-	-	1,618,749	1,618,749
Unrestricted (deficit)	1,113,216	3,922,154	1,272,221	(709,586)	5,598,005
TOTAL NET ASSETS	\$ 1,113,216	\$ 3,922,154	\$ 1,272,221	\$ 909,163	\$ 7,216,754

COUNTY OF DANE

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS - INTERNAL SERVICE FUNDS For the Year Ended December 31, 2004

	<u>Workers'</u> <u>Compensation</u>	<u>Liability</u> <u>Insurance</u>	<u>Employee</u> <u>Benefits</u>
OPERATING REVENUES			
Charges for services	\$ 1,099,661	\$ 1,707,524	\$ -
Other	-	6,000	-
Total Operating Revenues	1,099,661	1,713,524	-
OPERATING EXPENSES			
Personal services	-	-	-
Contractual services	-	-	193,035
Insurance services	(7,863)	579,621	-
Other	-	122,657	-
Depreciation	-	-	-
Total Operating Expenses	(7,863)	702,278	193,035
Operating Income (Loss)	1,107,524	1,011,246	(193,035)
NONOPERATING REVENUES (EXPENSES)			
Investment income	-	194,271	507
Interest expense	-	-	-
Total Nonoperating Revenues (Expenses)	-	194,271	507
Income (Loss) Before Transfers	1,107,524	1,205,517	(192,528)
Transfers in	-	-	-
Transfers out	-	-	-
Changes in Net Assets	1,107,524	1,205,517	(192,528)
TOTAL NET ASSETS - Beginning	5,692	2,716,637	1,464,749
TOTAL NET ASSETS - ENDING	\$ 1,113,216	\$ 3,922,154	\$ 1,272,221

<u>Firearms Training Center</u>	<u>Consolidated Food Service</u>	<u>Totals</u>
\$ -	\$ 3,475,970	\$ 6,283,155
-	1,061	7,061
-	3,477,031	6,290,216
-	1,660,146	1,660,146
-	-	193,035
-	-	571,758
-	1,504,739	1,627,396
-	97,039	97,039
-	3,261,924	4,149,374
-	215,107	2,140,842
-	-	194,778
-	(12,700)	(12,700)
-	(12,700)	182,078
-	202,407	2,322,920
1,264,912	-	1,264,912
(1,384,526)	(77,371)	(1,461,897)
(119,614)	125,036	2,125,935
119,614	784,127	5,090,819
\$ -	\$ 909,163	\$ 7,216,754

COUNTY OF DANE

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended December 31, 2004

	<u>Workers'</u> <u>Compen-</u> <u>sation</u>	<u>Liability</u> <u>Insurance</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Received from customers	\$ -	\$ -
Received from other funds	1,091,877	1,784,853
Paid to suppliers for goods and services	(1,072,626)	(1,527,834)
Paid to employees for services	-	-
Net Cash Flows From Operating Activities	<u>19,251</u>	<u>257,019</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Operating transfers - out	-	-
Payment of other long-term debt	-	(130,000)
Advances from (to) other funds	-	(432,623)
Net Cash Flows From Noncapital Financing Activities	<u>-</u>	<u>(562,623)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Debt retired	-	-
Interest paid	-	-
Net Cash Flows From Capital and Related Financing Activities	<u>-</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment income	-	194,271
Net Cash Flows From Investing Activities	<u>-</u>	<u>194,271</u>
Net Increase (Decrease) in Cash and Cash Equivalents	19,251	(111,333)
CASH AND CASH EQUIVALENTS - Beginning of Year	<u>2,508,164</u>	<u>2,635,467</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 2,527,415</u>	<u>\$ 2,524,134</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FROM OPERATING ACTIVITIES		
Income (loss) from operations	\$ 1,107,524	\$ 1,011,246
Adjustments to reconcile income (loss) to net cash flows from operating activities:		
Depreciation	-	-
Change in assets and liabilities:		
Accounts receivable	(7,784)	71,329
Due from other governments	-	-
Accounts payable	468	7
Accrued compensated absences	-	-
Other accrued liabilities and deposits	(1,080,453)	(796,461)
Due to other governments	(504)	-
Due to other funds	-	(29,102)
NET CASH FLOWS FROM OPERATING ACTIVITIES	<u>\$ 19,251</u>	<u>\$ 257,019</u>

NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES

The Firearms Training Center fund was forgiven an advance in the amount of \$1,264,912. This same fund also transferred \$1,634,560 of capital assets and \$239,531 of debt as the operations of this activity are now being reported in the general fund.

<u>Employee Benefits</u>	<u>Firearms Training Center</u>	<u>Consolidated Food Service</u>	<u>Totals</u>
\$ -	\$ -	\$ 3,477,052	\$ 3,477,052
-	-	-	2,876,730
(201,616)	-	(1,563,467)	(4,365,543)
-	-	(1,660,146)	(1,660,146)
<u>(201,616)</u>	<u>-</u>	<u>253,439</u>	<u>328,093</u>
-	-	(77,371)	(77,371)
-	-	-	(130,000)
-	-	189,729	(242,894)
<u>-</u>	<u>-</u>	<u>112,358</u>	<u>(450,265)</u>
-	-	(353,097)	(353,097)
-	-	(12,700)	(12,700)
<u>-</u>	<u>-</u>	<u>(365,797)</u>	<u>(365,797)</u>
507	-	-	194,778
<u>507</u>	<u>-</u>	<u>-</u>	<u>194,778</u>
(201,109)	-	-	(293,191)
<u>1,473,330</u>	<u>-</u>	<u>-</u>	<u>6,616,961</u>
<u>\$ 1,272,221</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,323,770</u>
\$ (193,035)	\$ -	\$ 215,107	\$ 2,140,842
-	-	97,039	97,039
-	-	(27)	63,518
-	-	48	48
-	-	(26,927)	(26,452)
-	-	37,493	37,493
-	-	(65,577)	(1,942,491)
-	-	(5,085)	(5,589)
<u>(8,581)</u>	<u>-</u>	<u>1,368</u>	<u>(36,315)</u>
<u>\$ (201,616)</u>	<u>\$ -</u>	<u>\$ 253,439</u>	<u>\$ 328,093</u>

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FIDUCIARY FUNDS

Private-purpose Trust Funds – Private-purpose trust funds account for assets held by the County in a trustee capacity under which principal and income benefit individuals, private organizations, or other governments. The John T. Lyle Trust, Blockstein Memorial Trust, and Lyman Anderson Trust operations are accounted for as private-purpose trust funds.

Agency Funds – Accounts for resources held by the County in a purely custodial capacity (assets equal liabilities). Agency funds account for the receipt, temporary investment and remittance of fiduciary resources to individuals, private organizations, or other governments.

- *Delinquent Special Assessments* – Accounts for delinquent special assessments collected for municipalities within the County.
- *Clerk of Courts Agency Account* – Accounts for fines and forfeitures to be disbursed to the County and other municipalities.
- *State Tax Levy and Special Charges* – Accounts for receipts and disbursements for state charges included in property tax billings.
- *Other* – The remaining agency funds account for receipts and disbursements of various taxes and deposits collected by the County, acting in the capacity of agent, for distribution to other governmental units or designated beneficiaries.

COUNTY OF DANE

COMBINING STATEMENT OF FIDUCIARY NET ASSETS
 FIDUCIARY FUNDS
 December 31, 2004

	Private Purpose Trusts			Totals
	John T. Lyle Trust	Blockstein Memorial Trust	Lyman Anderson Trust	
ASSETS				
Cash and investments	\$ 205,100	\$ 15,007	\$ 390	\$ 220,497
Total Assets	<u>205,100</u>	<u>15,007</u>	<u>390</u>	<u>220,497</u>
LIABILITIES	-	-	-	-
NET ASSETS				
Reserved for private purpose trust activities	<u>205,100</u>	<u>15,007</u>	<u>390</u>	<u>220,497</u>
TOTAL NET ASSETS	<u>\$ 205,100</u>	<u>\$ 15,007</u>	<u>\$ 390</u>	<u>\$ 220,497</u>

COUNTY OF DANE

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
For the Year Ended December 31, 2004**

	Private Purpose Trusts			Totals
	John T. Lyle Trust	Blockstein Memorial Trust	Lyman Anderson Trust	
ADDITIONS				
Investment earnings	\$ 10,546	\$ 186	\$ 390	\$ 11,122
Total Additions	<u>10,546</u>	<u>186</u>	<u>390</u>	<u>11,122</u>
DEDUCTIONS				
Scholarships and Badger Prairie Health Care Center patient benefits	7,140	-	-	\$ 7,140
Total Deductions	<u>7,140</u>	<u>-</u>	<u>-</u>	<u>7,140</u>
Change in Net Assets	3,406	186	390	\$ 3,982
NET ASSETS - Beginning	<u>201,694</u>	<u>14,821</u>	<u>-</u>	\$ <u>216,515</u>
NET ASSETS - ENDING	<u>\$ 205,100</u>	<u>\$ 15,007</u>	<u>\$ 390</u>	\$ <u>220,497</u>

COUNTY OF DANE

**COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
For the Year Ended December 31, 2004**

	<u>Balance January 1, 2004</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2004</u>
DELINQUENT SPECIAL ASSESSMENTS				
Assets				
Cash and investments	\$ 37,244	\$ 25,506	\$ 37,244	\$ 25,506
Taxes receivable	<u>702,864</u>	<u>1,027,979</u>	<u>702,864</u>	<u>1,027,979</u>
Total Assets	<u>\$ 740,108</u>	<u>\$ 1,053,485</u>	<u>\$ 740,108</u>	<u>\$ 1,053,485</u>
Liabilities				
Due to other governmental units	<u>\$ 740,108</u>	<u>\$ 1,053,485</u>	<u>\$ 740,108</u>	<u>\$ 1,053,485</u>
Total Liabilities	<u>\$ 740,108</u>	<u>\$ 1,053,485</u>	<u>\$ 740,108</u>	<u>\$ 1,053,485</u>
CLERK OF COURTS AGENCY ACCOUNT				
Assets				
Cash and investments	<u>\$ 1,768,635</u>	<u>\$ 2,157,161</u>	<u>\$ 1,768,635</u>	<u>\$ 2,157,161</u>
Liabilities				
Other accrued liabilities and deposits	<u>\$ 1,768,635</u>	<u>\$ 2,157,161</u>	<u>\$ 1,768,635</u>	<u>\$ 2,157,161</u>

COUNTY OF DANE

**COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS (cont.)
For the Year Ended December 31, 2004**

	<u>Balance January 1, 2004</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2004</u>
STATE TAX LEVY AND SPECIAL CHARGES				
Assets				
Taxes Receivable	\$ 6,900,171	\$ 7,656,343	\$ 6,900,171	\$ 7,656,343
Liabilities				
Due to Other Governmental Units	\$ 6,900,171	\$ 7,656,343	\$ 6,900,171	\$ 7,656,343
OTHER				
Assets				
Cash and investments	\$ 4,924,152	\$ 9,767,626	\$ 4,924,152	\$ 9,767,626
Total Assets	\$ 4,924,152	\$ 9,767,626	\$ 4,924,152	\$ 9,767,626
Liabilities				
Accounts payable	\$ 6,450	\$ 4,668	\$ 6,450	\$ 4,668
Other accrued liabilities and deposits	637,407	748,139	637,407	748,139
Due to other governmental units	4,280,295	9,014,819	4,280,295	9,014,819
Total Liabilities	\$ 4,924,152	\$ 9,767,626	\$ 4,924,152	\$ 9,767,626
TOTAL - ALL AGENCY FUNDS				
Assets				
Cash and investments	\$ 6,730,031	\$ 11,950,293	\$ 6,730,031	\$ 11,950,293
Taxes receivable	7,603,035	8,684,322	7,603,035	8,684,322
Total Assets	\$ 14,333,066	\$ 20,634,615	\$ 14,333,066	\$ 20,634,615
Liabilities				
Accounts payable	\$ 6,450	\$ 4,668	\$ 6,450	\$ 4,668
Other accrued liabilities and deposits	2,406,042	2,905,300	2,406,042	2,905,300
Due to other governmental units	11,920,574	17,724,647	11,920,574	17,724,647
Total Liabilities	\$ 14,333,066	\$ 20,634,615	\$ 14,333,066	\$ 20,634,615

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