

**COUNTY OF DANE**

**STATEMENT OF NET ASSETS**  
December 31, 2005

	Primary Government			Component Units
	Governmental Activities	Business- type Activities	Totals	
<b>ASSETS</b>				
Cash and investments	\$ 57,691,620	\$ 43,659,232	\$ 101,350,852	\$ 4,382,118
Receivables (net of allowance for uncollectibles)				
Taxes	100,856,440	4,180,823	105,037,263	-
Delinquent taxes	7,420,317	-	7,420,317	-
Accounts	3,082,427	3,649,783	6,732,210	1,915,255
Loans	4,259,605	-	4,259,605	193,903
Other	706,834	-	706,834	3,514
Due from other governmental units	16,577,680	2,877,048	19,454,728	28,438
Internal balances	(98,048)	98,048	-	-
Inventories	-	1,549,106	1,549,106	123,355
Internal advances	(573,536)	573,536	-	-
Prepaid items	19,107	80,329	99,436	5,270
Deposits	50,000	-	50,000	-
Restricted Assets				
Temporarily Restricted				
Cash and investments	-	11,484,731	11,484,731	162,805
Deposit with Wisconsin Municipal Mutual Insurance Co.	1,809,171	-	1,809,171	-
Other assets	301,462	371,956	673,418	-
Capital Assets				
Land	63,535,471	29,043,177	92,578,648	1,197,431
Construction in progress	1,448,914	16,894,219	18,343,133	29,907
Land Improvements (non-depreciable)	28,472,599	-	28,472,599	-
Land Improvements (depreciable)	9,669,835	106,756,221	116,426,056	-
Buildings	142,965,779	110,812,023	253,777,802	5,824,604
Zoo animals	369,205	-	369,205	-
Machinery and equipment	20,168,598	37,034,957	57,203,555	335,703
Infrastructure	88,343,761	-	88,343,761	-
Less: Accumulated depreciation	(81,811,313)	(79,819,733)	(161,631,046)	(5,124,973)
Total Assets	<u>465,265,928</u>	<u>289,245,456</u>	<u>754,511,384</u>	<u>9,077,330</u>
<b>LIABILITIES</b>				
Accounts payable	10,891,164	2,837,456	13,728,620	1,495,301
Accrued payroll and payroll taxes	4,857,704	1,004,367	5,862,071	-
Other accrued liabilities and deposits	6,082,995	355,312	6,438,307	53,823
Due to other governmental units	6,891,592	1,216,831	8,108,423	7,083
Unearned revenue	102,937,323	4,282,386	107,219,709	237,209
Noncurrent Liabilities				
Due within one year	18,467,883	4,888,364	23,356,247	50,708
Due in more than one year	147,421,673	64,513,094	211,934,767	337,498
Total Liabilities	<u>297,550,334</u>	<u>79,097,810</u>	<u>376,648,144</u>	<u>2,181,622</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	174,670,044	164,138,875	338,808,919	1,935,245
Restricted for:				
Health services	1,003,039	-	1,003,039	-
Library operations	35,579	-	35,579	-
Improvement of land information	1,406,558	-	1,406,558	-
Construction or repairs to bridges and culverts	169,897	-	169,897	-
CDBG	1,529,532	-	1,529,532	-
HOME	1,118,840	-	1,118,840	-
Grant funding proceeds	573,491	-	573,491	-
Trust activities - expendable	436,052	-	436,052	-
Capital projects	-	6,485,426	6,485,426	-
Landfill long-term care costs	-	41,149	41,149	-
Zoo exhibits	-	-	-	2,218,945
Housing programs	-	-	-	284,400
Unrestricted (deficit)	(13,227,438)	39,482,196	26,254,758	2,457,118
<b>TOTAL NET ASSETS</b>	<u>\$ 167,715,594</u>	<u>\$ 210,147,646</u>	<u>\$ 377,863,240</u>	<u>\$ 6,895,708</u>

See accompanying notes to financial statements.

**COUNTY OF DANE**

**STATEMENT OF ACTIVITIES**  
For the Year Ended December 31, 2005

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government</b>				
<b>Governmental Activities</b>				
General government	\$ 22,871,308	\$ 4,865,768	\$ 5,185,803	\$ -
Health and human services	200,734,092	5,254,621	148,009,181	-
Public safety and criminal justice	80,838,195	7,517,004	7,145,673	605,848
Public works	6,097,457	717,347	148,096	7,093,388
Culture, education and recreation	19,648,299	9,091,937	220,124	1,542,786
Conservation and economic development	9,109,179	1,921,977	5,237,693	594,249
Interest and fiscal charges	5,077,733	-	-	-
<b>Total Governmental Activities</b>	<b>344,376,263</b>	<b>29,368,654</b>	<b>165,946,570</b>	<b>9,836,271</b>
<b>Business-type Activities</b>				
Airport	18,889,923	13,744,945	10,725	25,768,338
Highway	17,397,795	11,706,327	3,854,742	-
Sanitary landfill	8,280,434	6,930,381	-	-
Badger Prairie Health Care Center	13,810,658	6,002,735	961,725	-
Printing and services - non-major fund	918,650	895,462	19,725	-
Methane gas - non-major fund	461,641	1,302,575	-	-
<b>Total Business-type Activities</b>	<b>59,759,101</b>	<b>40,582,425</b>	<b>4,846,917</b>	<b>25,768,338</b>
<b>Total Primary Government</b>	<b>\$ 404,135,364</b>	<b>\$ 69,951,079</b>	<b>\$ 170,793,487</b>	<b>\$ 35,604,609</b>
<b>Component Units</b>				
Henry Vilas Park Zoological Society, Inc.	2,806,232	1,108,493	-	2,436,487
Dane County Housing Authority	8,889,216	637,687	8,080,861	-
<b>Total Component Units</b>	<b>\$ 11,695,448</b>	<b>\$ 1,746,180</b>	<b>\$ 8,080,861</b>	<b>\$ 2,436,487</b>

**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 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 Units
Governmental Activities	Business-type Activities	Totals	
\$ (12,819,737)	\$ -	\$ (12,819,737)	\$ -
(47,470,290)	-	(47,470,290)	-
(65,569,670)	-	(65,569,670)	-
1,861,374	-	1,861,374	-
(8,793,452)	-	(8,793,452)	-
(1,355,260)	-	(1,355,260)	-
(5,077,733)	-	(5,077,733)	-
<u>(139,224,768)</u>	<u>-</u>	<u>(139,224,768)</u>	<u>-</u>
-	20,634,085	20,634,085	-
-	(1,836,726)	(1,836,726)	-
-	(1,350,053)	(1,350,053)	-
-	(6,846,198)	(6,846,198)	-
-	(3,463)	(3,463)	-
-	840,934	840,934	-
<u>-</u>	<u>11,438,579</u>	<u>11,438,579</u>	<u>-</u>
(139,224,768)	11,438,579	(127,786,189)	-
-	-	-	738,748
-	-	-	(170,668)
86,318,786	-	86,318,786	-
9,979,192	-	9,979,192	-
-	4,499,824	4,499,824	-
40,620,232	-	40,620,232	-
4,656,050	-	4,656,050	-
5,783,147	-	5,783,147	-
427,710	-	427,710	-
3,666,737	1,493,860	5,160,597	73,399
-	7,531	7,531	-
564,572	331,551	896,123	782,917
(3,702,394)	3,702,394	-	-
<u>148,314,032</u>	<u>10,035,160</u>	<u>158,349,192</u>	<u>856,316</u>
9,089,264	21,473,739	30,563,003	1,424,396
<u>158,626,330</u>	<u>188,673,907</u>	<u>347,300,237</u>	<u>5,471,312</u>
<u>\$ 167,715,594</u>	<u>\$ 210,147,646</u>	<u>\$ 377,863,240</u>	<u>\$ 6,895,708</u>

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