

**COMPREHENSIVE ANNUAL  
FINANCIAL REPORT  
OF THE  
COUNTY OF DANE  
WISCONSIN**

Year Ended  
December 31, 2007

**CONTROLLER'S OFFICE**

Charles Hicklin, Controller  
Margaret L. Krohn, CPA, Assistant Controller

# COUNTY OF DANE

## COMPREHENSIVE ANNUAL FINANCIAL REPORT

December 31, 2007

### TABLE OF CONTENTS

---

<b>I. INTRODUCTORY SECTION</b>	<u>Page</u>
Letter of Transmittal	i – vi
List of Principal Officials	vii – ix
Organization Chart	x
Certificate of Achievement for Excellence in Financial Reporting	xi
<b>II. FINANCIAL SECTION</b>	
<b><i>INDEPENDENT AUDITORS' REPORT</i></b>	1 – 2
<b><i>MANAGEMENT'S DISCUSSION AND ANALYSIS</i></b>	3 – 15
<b><i>BASIC FINANCIAL STATEMENTS</i></b>	
Government-wide Financial Statements	
Statement of Net Assets	16
Statement of Activities	17 – 18
Fund Financial Statements	
Balance Sheet – Governmental Funds	19
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	20
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	21
Statement of Net Assets – Proprietary Funds	22 – 25
Statement of Revenues, Expenses, and Changes in Fund Net Assets – Proprietary Funds	26 – 27
Statement of Cash Flows – Proprietary Funds	28 – 31
Statement of Fiduciary Net Assets – Fiduciary Funds	32
Statement of Changes in Fiduciary Net Assets – Fiduciary Funds	33
Statement of Net Assets – Component Units	34
Statement of Revenues, Expenses, and Changes in Fund Net Assets – Component Units	35
Notes to the Financial Statements	36 – 91

# COUNTY OF DANE

## COMPREHENSIVE ANNUAL FINANCIAL REPORT December 31, 2007

### TABLE OF CONTENTS (cont.)

---

<b>II. FINANCIAL SECTION (cont.)</b>	<u>Page</u>
<b><i>REQUIRED SUPPLEMENTARY INFORMATION</i></b>	
Other Postemployment Benefits Plan – Schedule of Funding Progress	92
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund	93
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Human Services Special Revenue Fund	94
Notes to Required Supplementary Information	95
<b><i>SUPPLEMENTARY INFORMATION</i></b>	
General Fund – Schedule of Expenditures Compared to Budget	96 – 97
Combining Balance Sheet – Nonmajor Governmental Funds	99 – 100
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Deficit) – Nonmajor Governmental Funds	101 – 102
Schedules of Revenues, Expenditures, and Changes in Fund Balances (Deficit) – Budget and Actual	
Debt Service Fund – Major Fund	103
Capital Projects Fund – Major Fund	104
Board of Health Special Revenue Fund	105
Library Special Revenue Fund	106
Land Information Special Revenue Fund	107
Bridge Aid Special Revenue Fund	108
CDBG Loans Special Revenue Fund	109
HOME Special Revenue Fund	110
Commerce Revolving Loan Special Revenue Fund	111
HELP Special Revenue Fund	112
Combining Statement of Net Assets – Nonmajor Proprietary Funds	114
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets – Nonmajor Proprietary Funds	115
Combining Statement of Cash Flows – Nonmajor Proprietary Funds	116 – 117
Combining Statement of Net Assets – Internal Service Funds	119 – 120
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets – Internal Service Funds	121

# COUNTY OF DANE

## COMPREHENSIVE ANNUAL FINANCIAL REPORT December 31, 2007

### TABLE OF CONTENTS (cont.)

---

<b>II. FINANCIAL SECTION (cont.)</b>	<u>Page</u>
<b><i>SUPPLEMENTARY INFORMATION (cont.)</i></b>	
Combining Statement of Cash Flows – Internal Service Funds	122 – 123
Combining Statement of Fiduciary Net Assets – Fiduciary Funds	125
Combining Statement of Changes in Fiduciary Net Assets – Fiduciary Funds	126
Combining Statement of Changes in Assets and Liabilities – All Agency Funds	127 – 128
<b>III. STATISTICAL SECTION</b>	
Table Index	129 – 130
Table 1 – Net Assets by Component	131
Table 2 – Changes in Net Assets	132
Table 3 – Fund Balance, Governmental Funds	133 – 134
Table 4 – Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Funds	135 – 136
Table 5 – Equalized Value of All Property by Assessment Class	137 – 138
Table 6 – Tax Revenue by Source, Governmental Funds	139
Table 7 – Direct and Overlapping Property Tax Rates	140 – 141
Table 8 – Principal Property Taxpayers	142
Table 9 – Property Tax Levies and Collections	143
Table 10 – Ratios of Outstanding Bonded Debt	144
Table 11 – Computation of Direct and Overlapping Debt	145 – 146
Table 12 – Computation of Legal Debt Margin	147

# COUNTY OF DANE

## COMPREHENSIVE ANNUAL FINANCIAL REPORT December 31, 2007

### TABLE OF CONTENTS (cont.)

---

<b>III. STATISTICAL SECTION (cont.)</b>	<u>Page</u>
Table 13 – Demographic Statistics	148
Table 14 – Principal Employers	149
Table 15 – Full-Time Equivalent Postions by Activity	150
Table 16 – Operating Indicators by Activity/Department	151
Table 17 – Capital Asset Statistics by Function	152
Table 18 – Schedule of Insurance in Force	153

# **INTRODUCTORY SECTION**



**COUNTY OF DANE**  
**DEPARTMENT OF ADMINISTRATION**  
**CONTROLLER DIVISION**  
210 Martin Luther King, Jr. Boulevard, Room 426  
Madison, Wisconsin 53703  
608/266-4131 TDD 608/266-9253

**CHARLES HICKLIN**  
Controller

**BONNIE HAMMERSLEY**  
Director of Administration

June 23, 2008

County Executive Kathleen M. Falk and  
County Board of Supervisors  
County of Dane  
Madison, Wisconsin 53703

The Comprehensive Annual Financial Report for the County of Dane for the year ended December 31, 2007 is submitted herewith. This report was prepared by the Controller's Office.

**MANAGEMENT REPRESENTATIONS**

Responsibility for both the accuracy of the data presented and the completeness and fairness of the presentation, including all disclosures, rests with the County.

We believe the financial information, as presented:

- is accurate in all material aspects;
- is presented in a manner designed to fairly set forth the financial position and results of operations of the County as measured by the financial activity of its various funds;
- and includes all disclosures necessary to enable the reader to gain the maximum understanding of the County's financial affairs.

**THE REPORTING ENTITY**

The County provides a range of governmental services authorized by state statute, under the direction of an elected Executive and a thirty-seven member Board of Supervisors. The services provided are categorized into six functions. The general government function includes the executive, clerk, administration, treasurer, register of deeds and corporation counsel; a public safety & criminal justice function, including a 17-branch court system; the district attorney, the sheriff, jail and work release facility and public safety communications; a health and human services function, including care for children, mental health services, developmentally disabled, the aged and disabled; a conservation & economic development function, including solid waste program, land regulation & records and land conservation; a culture, education & recreation function including an exposition center, zoo, park system and library services; a public works function, including a regional airport, highway system, and transportation system assistance.

Pursuant to accounting and reporting standards, the Dane County Housing Authority and the Henry Vilas Park Zoological Society are included within the County's financial report because of various factors including financial dependencies and powers of appointment or removal of officers.

**ECONOMIC CONDITION AND OUTLOOK**

Dane County was created by the first Wisconsin territorial legislature in 1836 and was organized as a separate governmental unit in 1839. With a population of 468,514, the County is second only to Milwaukee County in terms of size in Wisconsin. Within the County's 1,238 square miles, there are 34 towns, 19 villages, and eight cities. The City of Madison is the largest with 47.7% of the County's population and 45.6% of the equalized value. The City of Madison is the Capitol of Wisconsin and the site of the 42,041 student University of Wisconsin-Madison.

According to the latest information from the National Agricultural Statistics Service, Dane County is a leading Wisconsin County for agriculture, ranking second in the state in the number of farms with 2,887 and the amount of land used in farms with 515,475 acres. The average farm consists of 179 acres. Dane County agriculture has the following rankings within the state: first in corn for grain and tobacco; second in number of farms, land in farms and soybeans; third in pounds of milk produced and cattle, calves; fourth in the number of milk cows, hogs and pigs. Dane County's agriculture functions with almost no irrigation.

Dane County has a rapidly growing high-tech business community that currently includes more than 500 firms employing 28,000 in 2007. Biotechnology, medical/biomedical research, micro-electronics, pharmaceuticals, contract research and development, software and other computer-related firms dominate the list of high-tech firms. This reflects the University of Wisconsin-Madison's worldwide leadership in research and academic teaching in these areas. In fiscal year 2006, the University of Wisconsin-Madison received more than \$1,028.6 million in extramural support for research from federal, state and private sources. According to latest figures available from the National Science Foundation, the University of Wisconsin-Madison is the second largest funded research university in the country.

Dane County is the home office of the Oscar Mayer Foods Corporation, a leading national meat processing company; Cuna Mutual & Subsidiaries, providing insurance and services to credit unions throughout the world; American Family Insurance; and many other businesses and industries.

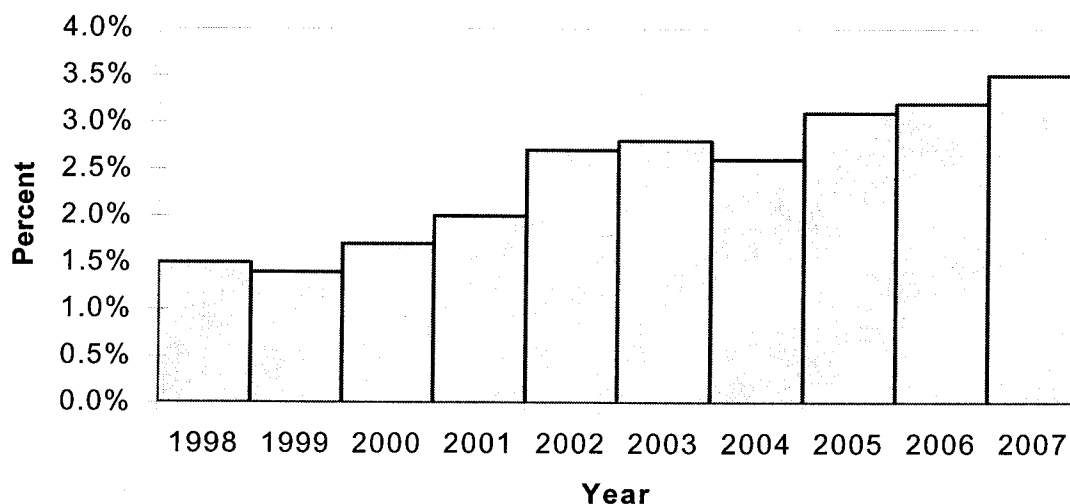
Various national magazines have recognized Madison and the Dane County metropolitan area as one of the best places to live in the Midwestern United States.

The 2007 annual average unemployment rate in Dane County, at 3.5% is consistently below state and national averages. The low unemployment rate can be attributed to the stability of the workforce and type of business located in the County.

## Dane County Unemployment

(Source: State of Wisconsin Department of Workforce Development)

### UNEMPLOYMENT RATES





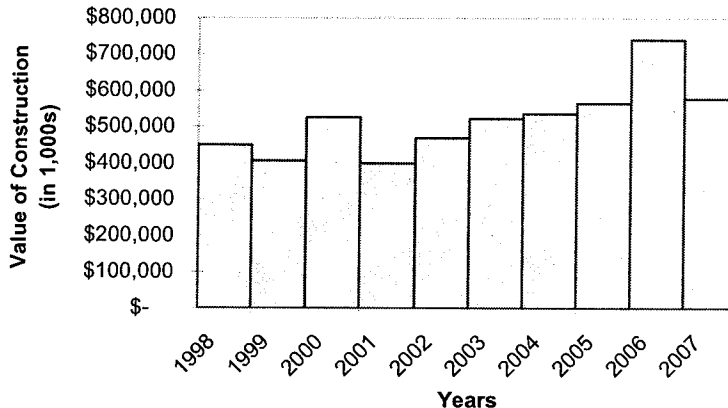
## Dane County Employment by Industry

(Source: Wisconsin Department of Workforce Development)

Industry Type	2006		2007	
	Number	% Total	Number	% Total
Construction	16,808	5.64%	15,268	5.05%
Education & Health	66,206	22.20%	71,964	23.78%
Financial Activities	26,628	8.93%	26,010	8.60%
Information	8,830	2.96%	9,309	3.08%
Leisure & Hospitality	28,766	9.65%	27,132	8.97%
Manufacturing	27,236	9.13%	27,161	8.98%
Natural Resources	1,879	0.63%	1,734	0.57%
Other Services	11,213	3.76%	11,235	3.71%
Professional & Business Services	35,328	11.85%	36,826	12.17%
Public Administration	23,242	7.79%	23,049	7.62%
Trade, Transportation, Utilities	52,096	17.47%	52,909	17.48%
<b>Totals</b>	<b>298,232</b>	<b>100.00%</b>	<b>302,597</b>	<b>100.00%</b>

Non-Residential Development in 2007 totaled \$578 million on more than 555 projects. The major non-residential projects receiving building permits during 2007, as reported in the Construction Activity Report published by MGE, included: the University Square Development (\$34 million), the Monona Grove Middle School (\$22.2 million), and the Arbor Gate Office Building (\$20 million).

### NON-RESIDENTIAL CONSTRUCTION



Source: Madison Gas and Electric – Construction Activity Report

### MAJOR INITIATIVES

During 2007, the county completed the construction of its Juvenile Detention Center. The Juvenile Detention Center is housed in the City-County Building in downtown Madison. The capital budget included over \$6.8 million for this project. The parking facility expansion at the Dane County Airport began in 2007 with a budget of \$30.0 million.

## **FINANCIAL INFORMATION**

### Accounting System and Internal Control Structure

The County's accounting system is organized on a "fund" basis. Each fund is a distinct self-balancing accounting entity. The County's day-to-day accounting and budgetary records are maintained on a basis other than Generally Accepted Accounting Principles (GAAP). For financial reporting purposes, the accounting records are converted to the modified and full accrual basis for all applicable funds. On the modified accrual basis, revenues are recognized when measurable and available, and expenditures are recognized when goods and services are received. On the full accrual basis, revenues are recognized when measurable and earned; expenses are recognized when incurred. The basis of accounting and presentation of the various funds utilized by Dane County are fully described in Note I-C of the basic financial statements. Additional budgetary information can be found in Note III-A.

In developing the County's accounting system, much consideration was given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance is based on the assumption that the costs of internal accounting controls should not exceed the benefits expected to be derived from their implementation.

We believe that the County's internal accounting controls, along with the audit performed by independent auditors, provide the County with reasonable assurance that financial transactions are properly recorded and assets adequately safeguarded.

### Budgetary Controls

Budgetary control is maintained at the agency level. Encumbrances are made against appropriations prior to the issuance of purchase orders or consummation of contracts. Purchase orders outstanding at the end of the year where the goods and/or services have not been received are recognized in the accompanying financial statements as reservations of fund balance as they do not constitute expenditures or liabilities. The Board of Supervisors has designated certain accounts as non-lapsing, and those unexpended appropriations have been carried forward for use in 2008.

## **GENERAL GOVERNMENT FUNCTIONS**

The general government function includes the General Fund, Special Revenue Funds, Debt Service, and Capital Projects Fund. The definition of these funds can be found in the "Notes to Financial Statements" located in the Financial Section of this report.

## **PROPRIETARY TYPE OPERATIONS**

Enterprise funds account for operations where 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 where periodic measurement of net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. The enterprise operations of the County consist of these entities: the Dane County Regional Airport, Badger Prairie Health Care Center, Highway & Transportation, Printing and Services, Methane Gas and the Sanitary Landfill.

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. The internal service funds of the County include Worker's Compensation Self-Insurance Program, Consolidated Food Services, Liability Self-Insurance Program, and Employee Benefits.

## **FIDUCIARY FUNDS**

Fiduciary Funds are established to account for assets that are being held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. Major agency funds include State Tax Levy & Special Charges, Clerk of Courts litigants' deposits, and Delinquent Special Assessments

## **DEBT ADMINISTRATION**

All debt outstanding is a general obligation of the County for which an irrevocable, irrevocable tax has been levied at the time of the borrowing to be included in future tax levies, sufficient to repay the principal and

interest payments as they become due. Under Wisconsin State Statutes, Chapter 67, Dane County's aggregate indebtedness may not exceed 5% of the equalized value of taxable property located in the County.

### **CASH MANAGEMENT**

Cash temporarily idle at various times during the year is invested in daily repurchase agreements, certificates of deposit, and in the State of Wisconsin Local Government Investment pool depending upon yield and cash flow needs.

### **RISK MANAGEMENT**

In 1954, the Dane County Board authorized the County to self-insure for worker's compensation through a combination of self-insurance and excess coverage through a private company. In 1986, due to certain liability insurances not being available in the marketplace, the County Board approved the establishment of a liability self-insurance program to provide for the County's needs through a combination of purchased and self-insurance. In 1992, the County purchased an equity interest in Wisconsin Municipal Mutual Insurance Company (WMMIC), a public entity risk pool, with other Wisconsin municipalities to provide certain liability insurance coverages.

Both the worker's compensation and liability programs are accounted for as internal service funds with premiums being charged to all departments. In order to equitably distribute program costs and encourage management support of risk management programs, charges to departments are based on actual experience.

Insurance costs were divided into groups and assigned to departments using the following allocation categories:

- A. Recapture of prior year losses.
- B. Current year reserve requirements.
- C. Future year loss (claims paid).
- D. Future year fund addition.
- E. Administrative overhead.

The allocation system is based on the following financial policies:

1. The County intends to continue maintaining separate insurance funds and fund balance.
2. The County intends to attempt to maintain insurance fund balances close to budgeted estimates. This results in additional charges or credits to departments for prior year losses.
3. The County expects that short run future experience will be similar to historical activity.
4. The County intends to annually provide a level of funding which will increase the insurance fund balances to provide an additional cushion against catastrophic loss.

The actual experience method of allocating costs provides a direct incentive to County managers to effectively reduce costs through loss control measures. Detailed information regarding the self-insurance funds can be found in the Financial Section of this report.

### **INDEPENDENT AUDIT**

The County has retained the services of Virchow, Krause & Company, LLP to perform an independent audit of the County's financial records. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County of Dane for the fiscal year ended December 31, 2007, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by the county; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the County of Dane's financial statements for the fiscal year ended December 31, 2007, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report. As part of their examination, the independent auditor is also issuing an internal control letter covering the review of the county's system of internal control over financial

reporting and tests of compliance with certain provision of laws, regulations, contracts, and grants. The management and compliance letter will not modify or affect, in any way, this report.

The county is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act Amendments of 1996 and U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Information related to this single audit—including the schedule of expenditures of federal awards, findings and recommendations, and auditor's reports on internal control over financial reporting and tests of compliance with certain provisions of laws, regulations, contracts, and grants—will be included in the County of Dane's separately issued Single Audit Report.

#### **CERTIFICATE OF ACHIEVEMENT**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Dane County, Wisconsin for its comprehensive annual financial report for the fiscal year ended December 31, 2006. This was the twenty-fifth consecutive year that Dane County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

#### **ACKNOWLEDGMENTS**

The preparation of this report could not have been accomplished without the efficient and dedicated services of the entire staff of the Controller's Office, especially Assistant Controller Margaret Krohn, other County Departments and the capable assistance of our independent auditors. I would like to express my appreciation to everyone that assisted and contributed in its preparation.

Respectfully submitted,



Charles Hicklin  
Controller

**COUNTY OF DANE**  
**LIST OF PRINCIPAL OFFICIALS**  
**AS OF DECEMBER 31, 2007**

COUNTY OF DANE

LIST OF PRINCIPAL OFFICIALS

AS OF DECEMBER 31, 2007

ELECTED OFFICIALS

<u>Office</u>	<u>Name</u>
County Executive	Kathleen M. Falk
Clerk of Courts	Carlos Esqueda
Coroner	John Stanley
County Clerk	Robert Ohlsen
District Attorney	Brian Blanchard
Register of Deeds	Kristi Chlewbowski
Sheriff	David Mahoney
Treasurer	David Gawenda

COUNTY BOARD SUPERVISORS

<u>Supervisory District</u>	<u>Name</u>
1	Scott A. McDonell, Chair
2	Barbara Vedder
3	Elaine DeSmidt
4	Brett D. Hulse
5	Ashok Kumar
6	John E. Hendrick
7	Matt Veldran
8	Carousel Andrea Bayrd
9	Ruth Ann Schoer
10	David Worzala
11	Alfred Matano
12	Paul Rusk
13	Chuck Erickson
14	Michael Hanson
15	Richard Brown
16	Dave DeFelice
17	Tom Stoebig
18	Dorothy Wheeler
19	Jeff Kostelic
20	Duane Gau
21	David E. Wiganowsky
22	Dennis J. O'Loughlin
23	Shelia Stubbs

(Continued on next page)

**COUNTY OF DANE**

**LIST OF PRINCIPAL OFFICIALS**

**AS OF DECEMBER 31, 2007**

(Continued)

**COUNTY BOARD SUPERVISORS**

<b><u>Supervisory District</u></b>	<b><u>Name</u></b>
24	Dale Suslick
25	Eileen Bruskevitz
26	Mark M. Opitz
27	Kyle Richmond
28	Vernon W. Wendt
29	David J. Ripp
30	Patrick Downing
31	Gerald Jensen
32	Mike Willett
33	Jack Martz
34	Patrick Miles
35	Donna Vogel
36	Rich Pertzborn
37	Robert D. Salov

**NONELECTED OFFICIALS**

<b><u>Activity</u></b>	<b><u>Name</u></b>
Administration	Bonnie Hammersley
Adult Community Services	Louis F. Genter
Airport	Bradley Livingston
Badger Prairie Health Care Center	Jack D. Nelson
Children, Youth & Family Services	Bob Lee
Controller	Charles Hicklin
Corporation Counsel	Marcia Mackenzie
Economic Assistance & Work Services	Liz Green
Emergency Management	Kathy M. Krusiec
Exposition Center	William J. DiCarlo
Extension	Lee Cunningham

(Continued from previous page)

**COUNTY OF DANE**  
**LIST OF PRINCIPAL OFFICIALS**  
**AS OF DECEMBER 31, 2007**

(Continued)

**NONELECTED OFFICIALS**

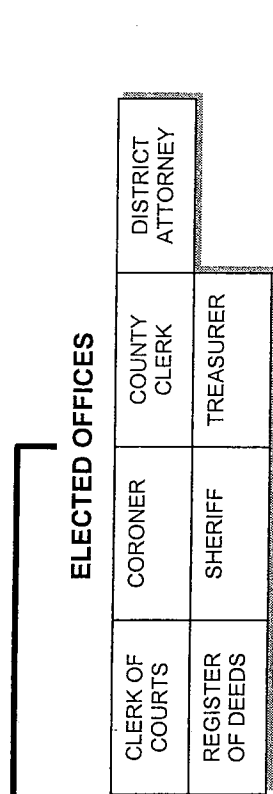
<b><u>Activity</u></b>	<b><u>Name</u></b>
Family Court Counseling	Chloe Perlis (Acting)
Public Works, Highway & Transportation	Gerald Mandli
Human Services	Lynn Green
Juvenile Court Program	James P. Moeser
Land & Water Resources	Kevin F. Connors
Library	Julie A. Chase
Planning & Development	Todd Violante
Public Health Service	Thomas Schlenker
Public Safety Communications	Joe Norwick
Veterans Service	Michael R. Jackson
Zoo	James Hubing

(Continued from previous page)



# ORGANIZATION OF DANE COUNTY GOVERNMENT

## CITIZENS



## STANDING COMMITTEES

Executive	Personnel & Finance	Health & Human Needs	Public Protection & Judiciary
Environment, Ag & Natural Resources	Public Works & Transportation	Zoning & Land Regulation	

## COMMITTEES OF THE COUNTY BOARD

City-County Liaison	Information Resources Management	Land Conservation	University Extension	Strategic Growth Management
---------------------	----------------------------------	-------------------	----------------------	-----------------------------

## DEPARTMENTS

Administration	Airport	Alliant Energy Center	Corporation Counsel	Emergency Management
Extension Office	Family Court Counseling	Human Services	Joint Board of Health	Juvenile Court Program
Land & Water Resources	Land Information	Library Service	Planning & Development	Public Safety Communications
Public Works, Hw & Transp.	Veterans Service	Henry Vilas Zoo		

## BOARDS & COMMISSIONS

B.U.I.L.D. Committee	Children Come First Commission	Civil Service Commission	Commission on Aging	Commission on Sensitive Crimes	Community Development Block Grant Commission	Agricultural Advisory Council	Airport Commission	Alliant Energy Center Commission	Board of Adjustment	Board of Health
Employee Mgmt. Insurance Advisory Committee	Environmental Council	Equal Opportunities Commission	Ethics Board	Henry Vilas Zoo Commission	Historic Preservation Committee	Coordinating Council	Cultural Affairs Commission	Economic Summit Council	Election Commission	Emergency Medical Services Commission
Justice Center Planning Oversight Committee	Lakes & Watershed Commission	Land Information Office Committee	Library Board	Living Wage Review Council	Local Emergency Planning Committee	Housing Authority	Human Services Board	Joint City-County Section & Rental Housing Provider Advisory Comm.	Joint Oversight Advisory Committee	Joint Public Health Advisory Committee
Public Safety Comm. Oper. Practices Advisory Committee	Reclassification Appeals Board	Safety & Working Conditions Study Committee	Solid Waste & Recycling Commission	South Central Library System Board	South Central Wisconsin Rail Transit Commission	Southwest Dane Transportation Advisory Committee	Specialized Transportation Commission	Task Force on Chronic Wasting Disease	Traffic Safety Commission	Tree Board
Veterans Service Commission	W-2 Community Steering Committee	Wisconsin River Rail Transit Commission						Women's Issues Committee	Youth Commission	

# DANE COUNTY, WISCONSIN

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of Dane  
Wisconsin

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2006

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



*Oliver S. Cox*

President

*Jeffrey R. Emer*

Executive Director