

S U P P L E M E N T A R Y I N F O R M A T I O N

GENERAL FUND

Schedule of Expenditures
Compared to Budget

COUNTY OF DANE

GENERAL FUND
 SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
 For the Year Ended December 31, 2007

CURRENT EXPENDITURES	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
GENERAL GOVERNMENT				
County Board	\$ 816,732	\$ 901,513	\$ 880,993	\$ 20,520
Executive	2,009,326	2,070,374	2,021,876	48,498
County Clerk	514,275	514,275	548,890	(34,615)
Administrative	6,530,999	6,547,242	6,526,411	20,831
Treasurer	638,540	638,540	636,554	1,986
Corporation Counsel	5,162,819	5,213,292	5,171,889	41,403
Register of Deeds	1,519,069	1,574,291	1,423,517	150,774
Facilities Management	6,457,100	6,513,333	6,675,531	(162,198)
Humane Society	335,123	450,667	512,731	(62,064)
Other	85,600	85,600	-	85,600
Total General Government	24,069,583	24,509,127	24,398,392	110,735
HEALTH AND HUMAN SERVICES				
Veterans' Services	462,932	477,605	464,125	13,480
PUBLIC SAFETY AND CRIMINAL JUSTICE				
Sheriff	55,900,863	56,752,719	59,947,439	(3,194,720)
Public Safety Communications	5,178,970	5,180,410	5,468,670	(288,260)
Emergency Management	1,212,159	1,991,903	1,746,517	245,386
Juvenile Court Program	2,985,741	3,092,718	3,182,903	(90,185)
Clerk of Courts	10,353,841	10,402,904	10,330,253	72,651
Family Court Counseling	938,700	938,700	903,078	35,622
Coroner	852,796	852,796	1,040,190	(187,394)
District Attorney	4,230,523	4,381,584	4,414,743	(33,159)
Total Public Safety and Criminal Justice	81,653,593	83,593,734	87,033,793	(3,440,059)
PUBLIC WORKS				
Parking Ramp	279,500	279,500	253,826	25,674
Public Works	437,886	437,886	654,627	(216,741)
Total Public Works	717,386	717,386	908,453	(191,067)
CULTURE, EDUCATION AND RECREATION				
Henry Vilas Zoo	1,831,700	1,831,700	1,961,423	(129,723)
Parks	4,065,845	4,990,476	4,166,107	824,369
Alliant Center	9,062,930	9,184,953	7,354,236	1,830,717
County Extension	854,839	989,193	1,011,822	(22,629)
Other	335,918	335,918	335,318	600
Total Culture, Education and Recreation	16,151,232	17,332,240	14,828,906	2,503,334
CONSERVATION AND ECONOMIC DEVELOPMENT				
Land Conservation	1,388,859	5,326,950	1,244,934	4,082,016
Planning and Development	3,470,481	3,708,963	3,451,435	257,528
Total Conservation and Economic Development	4,859,340	9,035,913	4,696,369	4,339,544
Total Current Expenditures	127,914,066	135,666,005	132,330,038	3,335,967

COUNTY OF DANE

GENERAL FUND (cont.)
 SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
 For the Year Ended December 31, 2007

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
CAPITAL OUTLAY				
GENERAL GOVERNMENT				
Facilities Management	\$ -	\$ 10,400	\$ 6,161	\$ 4,239
PUBLIC SAFETY AND CRIMINAL JUSTICE				
Sheriff	-	96,713	28,022	68,691
Emergency Management	-	154,750	13,306	141,444
Juvenile Court Program	-	3,500	3,267	233
Total Public Safety and Criminal Justice	-	254,963	44,595	210,368
PUBLIC WORKS				
Public Works	26,000	26,000	21,709	4,291
CULTURE, EDUCATION AND RECREATION				
Parks	-	521,222	15,429	505,793
Alliant Center	572,900	1,770,984	648,431	1,122,553
Total Culture, Education and Recreation	572,900	2,292,206	663,860	1,628,346
CONSERVATION AND ECONOMIC DEVELOPMENT				
Land Conservation	-	25,000	-	25,000
Planning and Development	16,000	3,235	3,244	(9)
Total Conservation and Economic Development	16,000	28,235	3,244	24,991
Total Capital Outlay	614,900	2,611,804	739,569	1,872,235
TOTAL CURRENT EXPENDITURES AND CAPITAL OUTLAY	\$ 128,528,966	\$ 138,277,809	\$ 133,069,607	\$ 5,208,202

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.
- *HELP* – Accounts for interest free loans to senior citizens to assist them with paying for their property taxes and/or special assessments in the year the loan is taken.
- *Scheidegger Trust Fund* – Accounts for monies to be used for park purchases.

COUNTY OF DANE

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
December 31, 2007

	Special Revenue Funds			
	Board of Health	Library	Land Information	Bridge Aid
ASSETS				
Cash and investments	\$ 911,279	\$ 74,099	\$ 159,761	\$ 206,876
Receivables				
Taxes	5,112,795	4,112,464	-	292,000
Accounts	88,086	12,630	593	-
Loans	-	-	-	-
Due from other governments	100,092	618	-	-
Due from other funds	-	-	858,717	-
TOTAL ASSETS	\$ 6,212,252	\$ 4,199,811	\$ 1,019,071	\$ 498,876
LIABILITIES				
Accounts payable	\$ 112,208	\$ 17,203	\$ 36,473	\$ 2,758
Accrued payroll and payroll taxes	150,483	15,379	12,787	-
Due to other governments	237,710	-	12,370	-
Due to other funds	42	1,050	-	-
Deferred revenue	5,520,516	4,112,464	-	292,000
Total Liabilities	6,020,959	4,146,096	61,630	294,758
FUND BALANCES				
Reserved for:				
Encumbrances	3,640	-	23,500	-
Trust activities	-	-	-	-
Unreserved and undesignated (deficit)	187,653	53,715	933,941	204,118
Total Fund Balances (Deficit)	191,293	53,715	957,441	204,118
TOTAL LIABILITIES AND FUND BALANCES	\$ 6,212,252	\$ 4,199,811	\$ 1,019,071	\$ 498,876

Special Revenue Funds					Total Nonmajor Governmental Funds
CDBG Loans	HOME	Commerce Revolving Loan	HELP	Scheidegger Trust Fund	
\$ 17,698	\$ -	\$ 533,423	\$ 56,348	\$ 477,349	\$ 2,436,833
-	-	-	-	-	9,517,259
-	-	-	-	-	101,309
2,583,040	2,371,996	548,310	3,752	-	5,507,098
518,862	544,543	-	-	-	1,164,115
-	-	-	-	-	858,717
<u>\$ 3,119,600</u>	<u>\$ 2,916,539</u>	<u>\$ 1,081,733</u>	<u>\$ 60,100</u>	<u>\$ 477,349</u>	<u>\$ 19,585,331</u>
\$ 227,730	\$ 71	\$ -	\$ -	\$ -	\$ 396,443
-	-	-	-	-	178,649
425,000	-	-	-	-	675,080
314,132	544,585	-	-	-	859,809
<u>2,158,040</u>	<u>2,371,996</u>	<u>548,310</u>	<u>3,752</u>	<u>-</u>	<u>15,007,078</u>
<u>3,124,902</u>	<u>2,916,652</u>	<u>548,310</u>	<u>3,752</u>	<u>-</u>	<u>17,117,059</u>
288,566	360,815	-	-	-	676,521
-	-	-	-	477,349	477,349
<u>(293,868)</u>	<u>(360,928)</u>	<u>533,423</u>	<u>56,348</u>	<u>-</u>	<u>1,314,402</u>
<u>(5,302)</u>	<u>(113)</u>	<u>533,423</u>	<u>56,348</u>	<u>477,349</u>	<u>2,468,272</u>
<u>\$ 3,119,600</u>	<u>\$ 2,916,539</u>	<u>\$ 1,081,733</u>	<u>\$ 60,100</u>	<u>\$ 477,349</u>	<u>\$ 19,585,331</u>

COUNTY OF DANE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (DEFICIT) - NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2007

	Special Revenue Funds			
	Board of Health	Library	Land Information	Bridge Aid
REVENUES				
Taxes	\$ 3,763,583	\$ 3,997,244	\$ -	\$ 95,601
Intergovernmental	1,193,888	11,827	79,398	-
Public charges for services	108,137	5,172	602,121	-
Licenses and permits	910,117	-	-	-
Miscellaneous	4,400	3,287	-	-
Total Revenues	<u>5,980,125</u>	<u>4,017,530</u>	<u>681,519</u>	<u>95,601</u>
EXPENDITURES				
Current				
Health and human services	6,443,964	-	-	-
Public works	-	-	-	21,531
Culture, education and recreation	-	3,943,557	-	-
Conservation and economic development	-	-	751,833	-
Capital Outlay	-	-	27,490	-
Total Expenditures	<u>6,443,964</u>	<u>3,943,557</u>	<u>779,323</u>	<u>21,531</u>
Excess (deficiency) of revenues over (under) expenditures	(463,839)	73,973	(97,804)	74,070
OTHER FINANCING SOURCES (USES)				
Capital leases	36,742	-	-	-
Transfers in	-	-	-	-
Transfers out	-	(41,450)	-	-
Net Change in Fund Balances	<u>(427,097)</u>	<u>32,523</u>	<u>(97,804)</u>	<u>74,070</u>
FUND BALANCES (DEFICIT) - Beginning	<u>618,390</u>	<u>21,192</u>	<u>1,055,245</u>	<u>130,048</u>
FUND BALANCES (DEFICIT) - ENDING	<u>\$ 191,293</u>	<u>\$ 53,715</u>	<u>\$ 957,441</u>	<u>\$ 204,118</u>

Special Revenue Funds					Total
CDBG Loans	HOME	Commerce Revolving Loan	HELP	Scheidegger Trust Fund	Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,856,428
1,188,083	614,157	505,469	-	-	3,592,822
-	-	-	-	-	715,430
-	-	-	-	-	910,117
<u>125,541</u>	<u>53,835</u>	<u>17,020</u>	-	<u>21,897</u>	<u>225,980</u>
<u>1,313,624</u>	<u>667,992</u>	<u>522,489</u>	-	<u>21,897</u>	<u>13,300,777</u>
-	-	-	-	-	6,443,964
-	-	-	-	-	21,531
-	-	-	-	-	3,943,557
1,315,163	667,992	200,000	3,652	-	2,938,640
-	-	-	-	-	27,490
<u>1,315,163</u>	<u>667,992</u>	<u>200,000</u>	<u>3,652</u>	-	<u>13,375,182</u>
(1,539)	-	322,489	(3,652)	21,897	(74,405)
-	-	-	-	-	36,742
-	-	-	60,000	-	60,000
-	-	-	-	-	(41,450)
(1,539)	-	322,489	56,348	21,897	(19,113)
<u>(3,763)</u>	<u>(113)</u>	<u>210,934</u>	-	<u>455,452</u>	<u>2,487,385</u>
<u>\$ (5,302)</u>	<u>\$ (113)</u>	<u>\$ 533,423</u>	<u>\$ 56,348</u>	<u>\$ 477,349</u>	<u>\$ 2,468,272</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, 2007

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Taxes	\$ 10,645,456	\$ 10,645,456	\$ -
Investment income	275,000	904,480	629,480
Miscellaneous	1,474,500	1,740,169	265,669
Total Revenues	<u>12,394,956</u>	<u>13,290,105</u>	<u>895,149</u>
EXPENDITURES			
Current			
General government	-	173,949	(173,949)
Debt Service			
Principal retirement	9,033,100	11,227,554	(2,194,454)
Interest and fees	5,254,800	6,015,291	(760,491)
Total Expenditures	<u>14,287,900</u>	<u>17,416,794</u>	<u>(3,128,894)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,892,944)</u>	<u>(4,126,689)</u>	<u>(2,233,745)</u>
OTHER FINANCING SOURCES (USES)			
General obligation debt issued	-	56,272	56,272
Debt premium	-	155,862	155,862
Transfers in	686,800	3,437,377	2,750,577
Transfers out	-	(17,407)	(17,407)
Total Other Financing Sources (Uses)	<u>686,800</u>	<u>3,632,104</u>	<u>2,945,304</u>
Net Change in Fund Balance	(1,206,144)	(494,585)	711,559
FUND BALANCE - Beginning	<u>1,151,317</u>	<u>1,151,317</u>	<u>-</u>
FUND BALANCE (DEFICIT) - ENDING	<u>\$ (54,827)</u>	<u>\$ 656,732</u>	<u>\$ 711,559</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, 2007

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Intergovernmental	\$ 8,272,265	\$ 4,441,891	\$ (3,830,374)
Public charges for services	1,021,030	931,502	(89,528)
Miscellaneous	<u>2,733,947</u>	<u>133,207</u>	<u>(2,600,740)</u>
Total Revenues	<u>12,027,242</u>	<u>5,506,600</u>	<u>(6,520,642)</u>
EXPENDITURES			
Capital Outlay	<u>59,980,818</u>	<u>28,265,033</u>	<u>31,715,785</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(47,953,576)</u>	<u>(22,758,433)</u>	<u>25,195,143</u>
OTHER FINANCING SOURCES (USES)			
General obligation debt issued	29,943,339	10,952,128	(18,991,211)
Transfers in	-	17,407	17,407
Transfers out	<u>-</u>	<u>(198,322)</u>	<u>(198,322)</u>
Total Other Financing Sources	<u>29,943,339</u>	<u>10,771,213</u>	<u>(19,172,126)</u>
Net Change in Fund Balance	(18,010,237)	(11,987,220)	6,023,017
FUND BALANCE - Beginning	<u>19,590,124</u>	<u>19,590,124</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ 1,579,887</u>	<u>\$ 7,602,904</u>	<u>\$ 6,023,017</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, 2007

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget
REVENUES			
Taxes	\$ 3,763,583	\$ 3,763,583	\$ -
Intergovernmental	1,643,711	1,193,888	(449,823)
Public charges for services	169,984	108,137	(61,847)
Licenses and permits	1,002,500	910,117	(92,383)
Miscellaneous	<u>3,025</u>	<u>4,400</u>	<u>1,375</u>
Total Revenues	<u>6,582,803</u>	<u>5,980,125</u>	<u>(602,678)</u>
EXPENDITURES			
Current			
Health and human services			
Personal services	6,137,124	5,620,984	516,140
Contractual services	395,806	371,823	23,983
Other	<u>738,417</u>	<u>451,157</u>	<u>287,260</u>
Total Expenditures	<u>7,271,347</u>	<u>6,443,964</u>	<u>827,383</u>
Excess (deficiency) of revenues over (under) expenditures	(688,544)	(463,839)	224,705
OTHER FINANCING SOURCES			
Capital leases	<u>-</u>	<u>36,742</u>	<u>36,742</u>
Net Change in Fund Balance	(688,544)	(427,097)	261,447
FUND BALANCE - Beginning	<u>618,390</u>	<u>618,390</u>	<u>-</u>
FUND BALANCE (DEFICIT) - ENDING	<u>\$ (70,154)</u>	<u>\$ 191,293</u>	<u>\$ 261,447</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, 2007

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Taxes	\$ 3,997,244	\$ 3,997,244	\$ -
Intergovernmental	12,162	11,827	(335)
Public charges for services	12,300	5,172	(7,128)
Miscellaneous	10,000	3,287	(6,713)
Total Revenues	<u>4,031,706</u>	<u>4,017,530</u>	<u>(14,176)</u>
EXPENDITURES			
Current			
Culture, education and recreation			
Personal services	551,300	536,727	14,573
Contractual services	3,131,000	3,128,043	2,957
Other	300,462	278,787	21,675
Total Expenditures	<u>3,982,762</u>	<u>3,943,557</u>	<u>39,205</u>
Excess of revenues over expenditures	48,944	73,973	25,029
OTHER FINANCING USES			
Transfers out	<u>(41,500)</u>	<u>(41,450)</u>	<u>50</u>
Net Change in Fund Balance	7,444	32,523	25,079
FUND BALANCE - Beginning	<u>21,192</u>	<u>21,192</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ 28,636</u>	<u>\$ 53,715</u>	<u>\$ 25,079</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, 2007

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Intergovernmental	\$ 300	\$ 79,398	\$ 79,098
Public charges for services	<u>588,200</u>	<u>602,121</u>	<u>13,921</u>
Total Revenues	<u>588,500</u>	<u>681,519</u>	<u>93,019</u>
EXPENDITURES			
Current			
Conservation and economic development			
Personal services	514,300	427,488	86,812
Contractual services	409,898	273,734	136,164
Other	<u>203,125</u>	<u>50,611</u>	<u>152,514</u>
Total Conservation and Economic Development Expenditures	1,127,323	751,833	375,490
Capital Outlay	<u>45,812</u>	<u>27,490</u>	<u>18,322</u>
Total Expenditures	<u>1,173,135</u>	<u>779,323</u>	<u>393,812</u>
Excess (deficiency) of revenues over (under) expenditures	(584,635)	(97,804)	486,831
FUND BALANCE - Beginning	<u>1,055,245</u>	<u>1,055,245</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ 470,610</u>	<u>\$ 957,441</u>	<u>\$ 486,831</u>

COUNTY OF DANE

**BRIDGE AID SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended December 31, 2007**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Taxes	<u>\$ 95,601</u>	<u>\$ 95,601</u>	<u>\$ -</u>
EXPENDITURES			
Current			
Public works	<u>225,649</u>	<u>21,531</u>	<u>204,118</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(130,048)</u>	<u>74,070</u>	<u>204,118</u>
FUND BALANCE - Beginning	<u>130,048</u>	<u>130,048</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ 204,118</u>	<u>\$ 204,118</u>

COUNTY OF DANE

CDBG LOANS SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE (DEFICIT) - BUDGET AND ACTUAL
 For the Year Ended December 31, 2007

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Intergovernmental	\$ 1,830,838	\$ 1,188,083	\$ (642,755)
Miscellaneous	<u>130,000</u>	<u>125,541</u>	<u>(4,459)</u>
Total Revenues	<u>1,960,838</u>	<u>1,313,624</u>	<u>(647,214)</u>
EXPENDITURES			
Conservation and economic development	<u>2,056,509</u>	<u>1,315,163</u>	<u>741,346</u>
Excess (deficiency) of revenues over (under) expenditures	(95,671)	(1,539)	94,132
FUND BALANCE (DEFICIT) - Beginning	<u>(3,763)</u>	<u>(3,763)</u>	<u>-</u>
FUND BALANCE (DEFICIT) - ENDING	<u>\$ (99,434)</u>	<u>\$ (5,302)</u>	<u>\$ 94,132</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, 2007

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Intergovernmental	\$ 1,340,564	\$ 614,157	\$ (726,407)
Miscellaneous	<u>50,000</u>	<u>53,835</u>	<u>3,835</u>
Total Revenues	<u>1,390,564</u>	<u>667,992</u>	<u>(722,572)</u>
EXPENDITURES			
Conservation and economic development	<u>1,192,736</u>	<u>667,992</u>	<u>524,744</u>
Excess (deficiency) of revenues over (under) expenditures	197,828	-	(197,828)
FUND BALANCE (DEFICIT) - Beginning	<u>(113)</u>	<u>(113)</u>	<u>-</u>
FUND BALANCE (DEFICIT) - ENDING	<u>\$ 197,715</u>	<u>\$ (113)</u>	<u>\$ (197,828)</u>

COUNTY OF DANE

COMMERCE REVOLVING LOAN SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 For the Year Ended December 31, 2007

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Intergovernmental	\$ 1,234,700	\$ 505,469	\$ (729,231)
Miscellaneous	-	17,020	17,020
Total Revenues	<u>1,234,700</u>	<u>522,489</u>	<u>(712,211)</u>
EXPENDITURES			
Conservation and economic development	<u>1,445,634</u>	<u>200,000</u>	<u>1,245,634</u>
Total Expenditures	<u>1,445,634</u>	<u>200,000</u>	<u>1,245,634</u>
Excess (deficiency) of revenues over (under) expenditures	(210,934)	322,489	533,423
FUND BALANCE - Beginning	<u>210,934</u>	<u>210,934</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ 533,423</u>	<u>\$ 533,423</u>

COUNTY OF DANE

HELP SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended December 31, 2007

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
	\$ -	\$ -	\$ -
EXPENDITURES			
Conservation and economic development	<u>60,000</u>	<u>3,652</u>	<u>56,348</u>
Total Expenditures	<u>60,000</u>	<u>3,652</u>	<u>56,348</u>
Excess (deficiency) of revenues over (under) expenditures	(60,000)	(3,652)	(56,348)
OTHER FINANCING SOURCES			
Transfers in	<u>60,000</u>	<u>60,000</u>	<u>-</u>
Net Change in Fund Balance	-	56,348	(56,348)
FUND BALANCE - Beginning	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ 56,348</u>	<u>\$ (56,348)</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, 2007

	Enterprise Funds		Totals
	Printing and Services	Methane Gas	
ASSETS			
Current Assets			
Cash and investments	\$ 54	\$ 302,043	\$ 302,097
Accounts receivable, net	4,308	157,977	162,285
Due from other governmental units	47,687	-	47,687
Due from other funds	-	7,200	7,200
Inventories	110,437	-	110,437
Total Current Assets	<u>162,486</u>	<u>467,220</u>	<u>629,706</u>
Noncurrent Assets			
Capital Assets			
Machinery and equipment	561,063	5,288,483	5,849,546
Less: Accumulated depreciation	(504,957)	(1,652,972)	(2,157,929)
Total Capital Assets (Net of Accumulated Depreciation)	<u>56,106</u>	<u>3,635,511</u>	<u>3,691,617</u>
Total Noncurrent Assets	<u>56,106</u>	<u>3,635,511</u>	<u>3,691,617</u>
Total Assets	<u>218,592</u>	<u>4,102,731</u>	<u>4,321,323</u>
LIABILITIES			
Current Liabilities			
Accounts payable	38,918	18,599	57,517
Accrued payroll and payroll taxes	14,839	3,138	17,977
Accrued compensated absences	49,888	8,675	58,563
Other accrued liabilities and deposits	-	3,658	3,658
Due to other funds	3,428	-	3,428
Current portion of general obligation debt	-	238,000	238,000
Total Current Liabilities	<u>107,073</u>	<u>272,070</u>	<u>379,143</u>
Noncurrent Liabilities			
Accrued compensated absences	133,382	28,678	162,060
Other post-employment benefits	6,809	-	6,809
General obligation debt	-	1,284,000	1,284,000
Total Noncurrent Liabilities	<u>140,191</u>	<u>1,312,678</u>	<u>1,452,869</u>
Total Liabilities	<u>247,264</u>	<u>1,584,748</u>	<u>1,832,012</u>
NET ASSETS			
Invested in capital assets, net of related debt	56,106	2,170,069	2,226,175
Unrestricted (deficit)	(84,778)	347,914	263,136
TOTAL NET ASSETS (DEFICIT)	<u>\$ (28,672)</u>	<u>\$ 2,517,983</u>	<u>\$ 2,489,311</u>

COUNTY OF DANE

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
 FUND NET ASSETS - NONMAJOR PROPRIETARY FUNDS
 For the Year Ended December 31, 2007

	Enterprise Funds		Totals
	Printing and Services	Methane Gas	
OPERATING REVENUES			
Charges for services	\$ 948,769	\$ 1,625,895	\$ 2,574,664
Total Operating Revenues	<u>948,769</u>	<u>1,625,895</u>	<u>2,574,664</u>
OPERATING EXPENSES			
Personal services	577,261	92,733	669,994
Contractual services	95,200	-	95,200
Other	423,976	146,696	570,672
Depreciation	2,997	237,982	240,979
Total Operating Expenses	<u>1,099,434</u>	<u>477,411</u>	<u>1,576,845</u>
Operating Income (Loss)	<u>(150,665)</u>	<u>1,148,484</u>	<u>997,819</u>
NONOPERATING REVENUES (EXPENSES)			
Interest expense	-	(45,979)	(45,979)
Total Nonoperating Revenues (Expenses)	<u>-</u>	<u>(45,979)</u>	<u>(45,979)</u>
Income (loss) before transfers	(150,665)	1,102,505	951,840
Transfers out	-	(1,037,055)	(1,037,055)
Change in Net Assets	(150,665)	65,450	(85,215)
TOTAL NET ASSETS - Beginning	<u>121,993</u>	<u>2,452,533</u>	<u>2,574,526</u>
TOTAL NET ASSETS (DEFICIT) - ENDING	<u>\$ (28,672)</u>	<u>\$ 2,517,983</u>	<u>\$ 2,489,311</u>

COUNTY OF DANE

COMBINING STATEMENT OF CASH FLOWS NONMAJOR PROPRIETARY FUNDS For the Year Ended December 31, 2007

	<u>Enterprise Funds</u>		
	<u>Printing and Services</u>	<u>Methane Gas</u>	<u>Totals</u>
CASH FLOWS FROM OPERATING ACTIVITIES			
Received from customers	\$ 106,626	\$ 1,691,805	\$ 1,798,431
Received from other funds	948,171	-	948,171
Paid to suppliers for goods and services	(484,478)	(266,779)	(751,257)
Paid to employees for services	(577,261)	(93,952)	(671,213)
Net Cash Flows From Operating Activities	<u>(6,942)</u>	<u>1,331,074</u>	<u>1,324,132</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers out	-	(1,037,055)	(1,037,055)
Net Cash Flows From Noncapital Financing Activities	<u>-</u>	<u>(1,037,055)</u>	<u>(1,037,055)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Debt retired	-	(235,000)	(235,000)
Interest paid	-	(46,395)	(46,395)
Salvage value on disposition of capital assets	1,470	-	1,470
Acquisition and construction of capital assets	-	(71,923)	(71,923)
Net Cash Flows From Capital and Related Financing Activities	<u>1,470</u>	<u>(353,318)</u>	<u>(351,848)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(5,472)	(59,299)	(64,771)
CASH AND CASH EQUIVALENTS - Beginning of Year	<u>5,526</u>	<u>361,342</u>	<u>366,868</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 54</u>	<u>\$ 302,043</u>	<u>\$ 302,097</u>

	<u>Enterprise Funds</u>		
	<u>Printing and Services</u>	<u>Methane Gas</u>	<u>Totals</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FROM OPERATING ACTIVITIES			
Operating income	\$ (150,665)	\$ 1,148,484	\$ 997,819
Adjustments to reconcile operating income to net cash flows from operating activities			
Depreciation	2,997	237,982	240,979
Change in assets and liabilities			
Accounts receivable	139,043	73,111	212,154
Due from other funds	-	(7,201)	(7,201)
Due from other governmental units	(33,015)	-	(33,015)
Inventories	11,791	-	11,791
Prepaid items	-	480	480
Accounts payable	7,806	(124,956)	(117,150)
Accrued payroll and payroll taxes	(4,640)	(914)	(5,554)
Accrued compensated absences	10,722	4,088	14,810
Other post-employment benefits	6,809	-	6,809
Due to other funds	<u>2,210</u>	<u>-</u>	<u>2,210</u>
 NET CASH FLOWS FROM OPERATING ACTIVITIES	 <u>\$ (6,942)</u>	 <u>\$ 1,331,074</u>	 <u>\$ 1,324,132</u>

NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES

None

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.
- *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, 2007

	<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	\$ 2,069,496	\$ 4,504,317	\$ 551,540	\$ 485	\$ 7,125,838
Accounts receivable, net	4,589	770,471	7,499	36,415	818,974
Prepaid items	-	-	-	358	358
Deposits	50,000	-	-	-	50,000
Total Current Assets	<u>2,124,085</u>	<u>5,274,788</u>	<u>559,039</u>	<u>37,258</u>	<u>7,995,170</u>
Noncurrent Assets					
Restricted deposit with Wisconsin Municipal Mutual Insurance Company	-	1,809,171	-	-	1,809,171
Advances to other funds	-	-	545,276	-	545,276
Capital Assets					
Buildings	-	-	-	1,968,705	1,968,705
Machinery and equipment	-	-	-	936,640	936,640
Less: Accumulated depreciation	-	-	-	(1,334,727)	(1,334,727)
Total Capital Assets (Net of Accumulated Depreciation)	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,570,618</u>	<u>1,570,618</u>
Total Noncurrent Assets	<u>-</u>	<u>1,809,171</u>	<u>545,276</u>	<u>1,570,618</u>	<u>3,925,065</u>
Total Assets	<u>2,124,085</u>	<u>7,083,959</u>	<u>1,104,315</u>	<u>1,607,876</u>	<u>11,920,235</u>

LIABILITIES	<u>Workers' Compensation</u>	<u>Liability Insurance</u>	<u>Employee Benefits</u>	<u>Consolidated Food Service</u>	<u>Totals</u>
Current Liabilities					
Accounts payable	\$ 80,526	\$ -	\$ 7,500	\$ 107,057	\$ 195,083
Accrued payroll and payroll taxes	-	-	-	56,316	56,316
Accrued compensated absences	-	-	-	56,799	56,799
Other accrued liabilities and deposits	2,675,881	1,768,880	-	907	4,445,668
Due to other funds	-	-	-	4,886	4,886
Current portion of leases payable	-	-	-	9,771	9,771
Total Current Liabilities	<u>2,756,407</u>	<u>1,768,880</u>	<u>7,500</u>	<u>235,736</u>	<u>4,768,523</u>
Noncurrent Liabilities					
Advance from other funds	-	-	-	545,276	545,276
Leases payable	-	-	-	9,616	9,616
Accrued compensated absences	-	-	-	201,326	201,326
Total Noncurrent Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>756,218</u>	<u>756,218</u>
Total Liabilities	<u>2,756,407</u>	<u>1,768,880</u>	<u>7,500</u>	<u>991,954</u>	<u>5,524,741</u>
NET ASSETS					
Invested in capital assets, net of related debt	-	-	-	1,551,231	1,551,231
Unrestricted (deficit)	<u>(632,322)</u>	<u>5,315,079</u>	<u>1,096,815</u>	<u>(935,309)</u>	<u>4,844,263</u>
TOTAL NET ASSETS (DEFICIT)	<u>\$ (632,322)</u>	<u>\$ 5,315,079</u>	<u>\$ 1,096,815</u>	<u>\$ 615,922</u>	<u>\$ 6,395,494</u>

COUNTY OF DANE

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
 FUND NET ASSETS - INTERNAL SERVICE FUNDS
 For the Year Ended December 31, 2007

	<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>
OPERATING REVENUES					
Charges for services	\$ 1,109,246	\$ 1,580,911	\$ -	\$ 3,766,504	\$ 6,456,661
Other	-	5,000	-	-	5,000
Total Operating Revenues	<u>1,109,246</u>	<u>1,585,911</u>	<u>-</u>	<u>3,766,504</u>	<u>6,461,661</u>
OPERATING EXPENSES					
Personal services	-	-	-	2,160,864	2,160,864
Contractual services	-	-	28,299	-	28,299
Insurance services	1,532,157	1,205,779	-	-	2,737,936
Other	-	139,858	-	1,554,670	1,694,528
Depreciation	-	-	-	71,602	71,602
Total Operating Expenses	<u>1,532,157</u>	<u>1,345,637</u>	<u>28,299</u>	<u>3,787,136</u>	<u>6,693,229</u>
Operating Income (Loss)	<u>(422,911)</u>	<u>240,274</u>	<u>(28,299)</u>	<u>(20,632)</u>	<u>(231,568)</u>
NONOPERATING REVENUES					
Investment income	-	216,986	2,310	-	219,296
Total Nonoperating Revenues	<u>-</u>	<u>216,986</u>	<u>2,310</u>	<u>-</u>	<u>219,296</u>
Changes in Net Assets	(422,911)	457,260	(25,989)	(20,632)	(12,272)
TOTAL NET ASSETS (DEFICIT) - Beginning	<u>(209,411)</u>	<u>4,857,819</u>	<u>1,122,804</u>	<u>636,554</u>	<u>6,407,766</u>
TOTAL NET ASSETS (DEFICIT) - ENDING	<u>\$ (632,322)</u>	<u>\$ 5,315,079</u>	<u>\$ 1,096,815</u>	<u>\$ 615,922</u>	<u>\$ 6,395,494</u>

COUNTY OF DANE

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended December 31, 2007

	Workers' Compen- sation	Liability Insurance
CASH FLOWS FROM OPERATING ACTIVITIES		
Received from customers	\$ -	\$ -
Received from other funds	1,124,100	1,580,911
Paid to suppliers for goods and services	(1,074,490)	(1,388,868)
Paid to employees for services	-	-
Net Cash Flows From Operating Activities	<u>49,610</u>	<u>192,043</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Advances from other funds	-	-
Advances to other funds	-	-
Net Cash Flows From Noncapital Financing Activities	<u>-</u>	<u>-</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal payments on long-term debt	-	-
Salvage value on disposition of capital assets	-	-
Net Cash Flows From Capital and Related Financing Activities	<u>-</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment income	-	216,986
Net Cash Flows From Investing Activities	<u>-</u>	<u>216,986</u>
Net Increase in Cash and Cash Equivalents	49,610	409,029
CASH AND CASH EQUIVALENTS - Beginning of Year	<u>2,019,886</u>	<u>4,095,288</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 2,069,496</u>	<u>\$ 4,504,317</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FROM OPERATING ACTIVITIES		
Income (loss) from operations	\$ (422,911)	\$ 240,274
Adjustments to reconcile income (loss) to net cash flows from operating activities:		
Depreciation	-	-
Change in assets and liabilities:		
Accounts receivable	14,854	(69,710)
Prepaid items	-	-
Accounts payable	46,269	(80,482)
Accrued compensated absences	-	-
Other accrued liabilities and deposits	411,398	101,961
Due to other funds	-	-
NET CASH FLOWS FROM OPERATING ACTIVITIES	<u>\$ 49,610</u>	<u>\$ 192,043</u>
NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Capital lease	\$ -	\$ -

Employee Benefits	Consolidated Food Service	Totals
\$ -	\$ 146,083	\$ 146,083
-	3,590,524	6,295,535
(28,299)	(1,503,275)	(3,994,932)
-	(2,160,865)	(2,160,865)
<u>(28,299)</u>	<u>72,467</u>	<u>285,821</u>
67,646	-	67,646
-	(67,646)	(67,646)
<u>67,646</u>	<u>(67,646)</u>	<u>-</u>
-	(10,198)	(10,198)
-	5,377	5,377
-	(4,821)	(4,821)
<u>2,311</u>	<u>-</u>	<u>219,297</u>
<u>2,311</u>	<u>-</u>	<u>219,297</u>
41,658	-	500,297
<u>509,882</u>	<u>485</u>	<u>6,625,541</u>
<u>\$ 551,540</u>	<u>\$ 485</u>	<u>\$ 7,125,838</u>
\$ (28,299)	\$ (20,632)	\$ (231,568)
-	71,602	71,602
(7,500)	(29,897)	(92,253)
-	(5)	(5)
7,500	9,483	(17,230)
-	48,205	48,205
-	(10,739)	502,620
-	4,450	4,450
<u>\$ (28,299)</u>	<u>\$ 72,467</u>	<u>\$ 285,821</u>
\$ -	\$ 16,070	\$ 16,070

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, 2007**

	<u>Private Purpose Trusts</u>			
	<u>John T. Lyle Trust</u>	<u>Blockstein Memorial Trust</u>	<u>Lyman Anderson Trust</u>	<u>Totals</u>
ASSETS				
Cash and investments	<u>\$ 224,240</u>	<u>\$ 8,295</u>	<u>\$ 2,682</u>	<u>\$ 235,217</u>
Total Assets	<u>224,240</u>	<u>8,295</u>	<u>2,682</u>	<u>235,217</u>
NET ASSETS				
Reserved for private purpose trust activities	<u>224,240</u>	<u>8,295</u>	<u>2,682</u>	<u>235,217</u>
TOTAL NET ASSETS	<u>\$ 224,240</u>	<u>\$ 8,295</u>	<u>\$ 2,682</u>	<u>\$ 235,217</u>

COUNTY OF DANE

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS

For the Year Ended December 31, 2007

	Private Purpose Trusts			Totals
	John T. Lyle Trust	Blockstein Memorial Trust	Lyman Anderson Trust	
ADDITIONS				
Investment income	\$ 17,034	\$ 431	\$ 242	\$ 17,707
Total Additions	<u>17,034</u>	<u>431</u>	<u>242</u>	<u>17,707</u>
DEDUCTIONS				
Scholarships and Badger Prairie Health Care				
Cultural affairs program benefits	-	8,405	-	8,405
Center patient benefits	<u>10,607</u>	<u>-</u>	<u>-</u>	<u>10,607</u>
Total Deductions	<u>10,607</u>	<u>8,405</u>	<u>-</u>	<u>19,012</u>
Change in Net Assets	6,427	(7,974)	242	(1,305)
NET ASSETS - Beginning	<u>217,813</u>	<u>16,269</u>	<u>2,440</u>	<u>236,522</u>
NET ASSETS - ENDING	<u>\$ 224,240</u>	<u>\$ 8,295</u>	<u>\$ 2,682</u>	<u>\$ 235,217</u>

COUNTY OF DANE

COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
For the Year Ended December 31, 2007

	<u>Balance January 1, 2007</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2007</u>
DELINQUENT SPECIAL ASSESSMENTS				
Assets				
Cash and investments	\$ 36,819	\$ 28,556	\$ 36,819	\$ 28,556
Taxes receivable	<u>407,187</u>	<u>509,585</u>	<u>407,187</u>	<u>509,585</u>
Total Assets	<u>\$ 444,006</u>	<u>\$ 538,141</u>	<u>\$ 444,006</u>	<u>\$ 538,141</u>
Liabilities				
Due to other governmental units	<u>\$ 444,006</u>	<u>\$ 538,141</u>	<u>\$ 444,006</u>	<u>\$ 538,141</u>
CLERK OF COURTS AGENCY ACCOUNT				
Assets				
Cash and investments	<u>\$ 3,725,507</u>	<u>\$ 2,832,524</u>	<u>\$ 3,725,507</u>	<u>\$ 2,832,524</u>
Liabilities				
Other accrued liabilities and deposits	<u>\$ 3,725,507</u>	<u>\$ 2,832,524</u>	<u>\$ 3,725,507</u>	<u>\$ 2,832,524</u>

COUNTY OF DANE

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS (cont.) For the Year Ended December 31, 2007

	Balance January 1, 2007	Additions	Deductions	Balance December 31, 2007
STATE TAX LEVY AND SPECIAL CHARGES				
Assets				
Taxes Receivable	\$ 8,238,415	\$ 8,519,203	\$ 8,238,415	\$ 8,519,203
Liabilities				
Due to Other Governmental Units	\$ 8,238,415	\$ 8,519,203	\$ 8,238,415	\$ 8,519,203
OTHER				
Assets				
Cash and investments	\$ 14,651,636	\$ 19,368,019	\$ 14,651,636	\$ 19,368,019
Liabilities				
Accounts payable	\$ 4,773	\$ 1,679	\$ 4,773	\$ 1,679
Other accrued liabilities and deposits	790,990	1,096,610	790,990	1,096,610
Due to other governmental units	13,855,873	18,269,730	13,855,873	18,269,730
Total Liabilities	\$ 14,651,636	\$ 19,368,019	\$ 14,651,636	\$ 19,368,019
TOTAL - ALL AGENCY FUNDS				
Assets				
Cash and investments	\$ 18,413,962	\$ 22,229,099	\$ 18,413,962	\$ 22,229,099
Taxes receivable	8,645,602	9,028,788	8,645,602	9,028,788
Total Assets	\$ 27,059,564	\$ 31,257,887	\$ 27,059,564	\$ 31,257,887
Liabilities				
Accounts payable	\$ 4,773	\$ 1,679	\$ 4,773	\$ 1,679
Other accrued liabilities and deposits	4,516,497	3,929,134	4,516,497	3,929,134
Due to other governmental units	22,538,294	27,327,074	22,538,294	27,327,074
Total Liabilities	\$ 27,059,564	\$ 31,257,887	\$ 27,059,564	\$ 31,257,887