

**COUNTY OF DANE**

STATEMENT OF NET ASSETS  
December 31, 2008

	Primary Government			Component Units
	Governmental Activities	Business- type Activities	Totals	
<b>ASSETS</b>				
Cash and investments	\$ 25,692,151	\$ 52,564,310	\$ 78,256,461	\$ 4,793,806
Receivables (net of allowance for uncollectibles)				
Taxes	114,782,094	4,398,579	119,180,673	-
Delinquent taxes	16,031,542	-	16,031,542	-
Accounts	3,289,983	3,401,307	6,691,290	2,295,965
Loans	6,138,545	-	6,138,545	213,000
Other	16,136	-	16,136	19,787
Due from other governmental units	20,480,542	6,512,228	26,992,770	38,686
Internal balances	331,309	(331,309)	-	-
Inventories	-	2,459,917	2,459,917	145,829
Prepaid items	4,711	2,819	7,530	17,888
Deposits	50,000	-	50,000	-
Restricted Assets				
Cash and investments	-	21,332,639	21,332,639	562,268
Deposit with Wisconsin Municipal Mutual Insurance Company	1,809,171	-	1,809,171	-
Other assets	203,478	311,797	515,275	-
Capital Assets				
Land	98,351,847	29,021,620	127,373,467	1,192,560
Construction in progress	2,719,173	3,240,875	5,960,048	39,382
Land Improvements (non-depreciable)	29,573,500	-	29,573,500	-
Land Improvements (depreciable)	14,532,137	143,793,642	158,325,779	-
Buildings	163,568,576	137,375,944	300,944,520	5,777,554
Zoo animals	291,890	-	291,890	-
Machinery and equipment	26,644,214	41,610,602	68,254,816	299,890
Infrastructure	103,905,727	-	103,905,727	-
Less: Accumulated depreciation	(112,814,720)	(99,613,412)	(212,428,132)	(5,643,886)
Total Assets	<u>515,602,006</u>	<u>346,081,558</u>	<u>861,683,564</u>	<u>9,752,729</u>
<b>LIABILITIES</b>				
Accounts payable	8,529,425	2,519,288	11,048,713	144,157
Accrued payroll and payroll taxes	5,220,538	1,319,199	6,539,737	-
Other accrued liabilities and deposits	7,048,262	339,450	7,387,712	542,315
Due to other governmental units	4,877,338	1,090,254	5,967,592	-
Unearned revenue	118,921,512	4,469,591	123,391,103	164,934
Noncurrent Liabilities				
Due within one year	22,090,203	8,801,882	30,892,085	-
Due in more than one year	172,145,207	91,746,240	263,891,447	336,164
Total Liabilities	<u>338,832,485</u>	<u>110,285,904</u>	<u>449,118,389</u>	<u>1,187,570</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	207,784,484	182,524,081	390,308,565	1,665,500
Restricted for:				
Health services	2,332	-	2,332	-
Library operations	69,589	-	69,589	-
Improvement of land information	731,419	-	731,419	-
Construction or repairs to bridges and culverts	134,909	-	134,909	-
Loan programs	3,709,134	-	3,709,134	-
Grant funding proceeds	2,677,863	-	2,677,863	-
Trust activities - expendable	388,616	-	388,616	-
Capital projects	-	2,639,094	2,639,094	-
Landfill long-term care costs	-	360,733	360,733	-
Zoo exhibits	-	-	-	1,989,441
Housing programs	-	-	-	807,183
Unrestricted (deficit)	(38,728,825)	50,271,746	11,542,921	4,103,035
<b>TOTAL NET ASSETS</b>	<u>\$ 176,769,521</u>	<u>\$ 235,795,654</u>	<u>\$ 412,565,175</u>	<u>\$ 8,565,159</u>

See accompanying notes to financial statements.

**COUNTY OF DANE**

STATEMENT OF ACTIVITIES  
For the Year Ended December 31, 2008

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government</b>				
Governmental Activities				
General government	\$ 28,565,880	\$ 5,579,155	\$ 8,309,714	\$ 15,096
Health and human services	213,149,167	3,152,061	151,151,816	-
Public safety and criminal justice	93,977,689	8,306,466	5,740,432	54,400
Public works	6,753,205	737,373	3,250,648	2,587,895
Culture, education and recreation	24,064,911	11,039,921	666,176	593,847
Conservation and economic development	4,822,541	2,437,553	2,504,116	1,201,721
Interest and fiscal charges	5,689,632	-	-	-
<b>Total Governmental Activities</b>	<b>377,023,025</b>	<b>31,252,529</b>	<b>171,622,902</b>	<b>4,452,959</b>
Business-type Activities				
Airport	20,633,706	17,559,078	76,699	3,403,598
Highway	20,935,474	13,679,001	3,772,738	-
Sanitary landfill	6,161,937	5,435,650	-	-
Badger Prairie Health Care Center	16,083,789	6,002,614	1,377,308	-
Printing and services - non-major fund	1,178,594	992,037	58,150	-
Methane gas - non-major fund	807,355	1,377,716	-	-
<b>Total Business-type Activities</b>	<b>65,800,855</b>	<b>45,046,096</b>	<b>5,284,895</b>	<b>3,403,598</b>
<b>Total Primary Government</b>	<b>\$ 442,823,880</b>	<b>\$ 76,298,625</b>	<b>\$ 176,907,797</b>	<b>\$ 7,856,557</b>
<b>Component Units</b>				
Henry Vilas Park Zoological Society, Inc.	2,535,622	841,636	1,123,110	-
Dane County Housing Authority	8,995,154	310,394	7,387,512	-
<b>Total Component Units</b>	<b>\$ 11,530,776</b>	<b>\$ 1,152,030</b>	<b>\$ 8,510,622</b>	<b>\$ -</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

**NET ASSETS - ENDING**

Net (Expense) Revenue and Changes in Net Assets			
Primary Government			
Governmental Activities	Business-type Activities	Totals	Component Units
\$ (14,661,915)	\$ -	\$ (14,661,915)	\$ -
(58,845,290)	-	(58,845,290)	-
(79,876,391)	-	(79,876,391)	-
(177,289)	-	(177,289)	-
(11,764,967)	-	(11,764,967)	-
1,320,849	-	1,320,849	-
(5,689,632)	-	(5,689,632)	-
<u>(169,694,635)</u>	<u>-</u>	<u>(169,694,635)</u>	<u>-</u>
-	405,669	405,669	-
-	(3,483,735)	(3,483,735)	-
-	(726,287)	(726,287)	-
-	(8,703,867)	(8,703,867)	-
-	(128,407)	(128,407)	-
-	570,361	570,361	-
-	<u>(12,066,266)</u>	<u>(12,066,266)</u>	<u>-</u>
(169,694,635)	(12,066,266)	(181,760,901)	-
-	-	-	(570,876)
-	-	-	(1,297,248)
96,759,196	-	96,759,196	-
12,032,741	-	12,032,741	-
-	4,717,785	4,717,785	-
43,746,347	-	43,746,347	-
6,109,376	-	6,109,376	-
5,473,002	-	5,473,002	-
324,735	-	324,735	-
4,525,540	1,886,735	6,412,275	199,635
1,312,931	971,002	2,283,933	-
697,991	318,831	1,016,822	131,488
(6,597,859)	6,597,859	-	-
<u>164,384,000</u>	<u>14,492,212</u>	<u>178,876,212</u>	<u>331,123</u>
(5,310,635)	2,425,946	(2,884,689)	(1,537,001)
<u>182,080,156</u>	<u>233,369,708</u>	<u>415,449,864</u>	<u>10,102,160</u>
<u>\$ 176,769,521</u>	<u>\$ 235,795,654</u>	<u>\$ 412,565,175</u>	<u>\$ 8,565,159</u>

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