

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, 2008

CURRENT EXPENDITURES	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
GENERAL GOVERNMENT				
County Board	\$ 932,222	\$ 932,222	\$ 893,463	\$ 38,759
Executive	1,825,685	1,854,780	1,826,829	27,951
County Clerk	700,580	739,373	662,039	77,334
Administrative	6,690,885	6,864,637	6,583,737	280,900
Treasurer	663,868	663,868	691,085	(27,217)
Corporation Counsel	5,646,267	5,653,550	5,664,589	(11,039)
Register of Deeds	1,540,833	1,540,833	1,383,336	157,497
Facilities Management	6,692,000	7,051,714	7,589,329	(537,615)
Humane Society	375,000	375,000	376,133	(1,133)
Other	85,600	85,600	-	85,600
Total General Government	<u>25,152,940</u>	<u>25,761,577</u>	<u>25,670,540</u>	<u>91,037</u>
HEALTH AND HUMAN SERVICES				
Veterans' Services	<u>503,429</u>	<u>513,661</u>	<u>508,787</u>	<u>4,874</u>
PUBLIC SAFETY AND CRIMINAL JUSTICE				
Sheriff	58,986,541	59,592,117	61,785,894	(2,193,777)
Public Safety Communications	5,474,502	5,634,642	6,090,665	(456,023)
Emergency Management	1,368,960	1,820,140	1,663,559	156,581
Juvenile Court Program	2,793,450	2,877,691	2,896,986	(19,295)
Law Clerks	259,500	259,500	253,739	5,761
Clerk of Courts	10,509,580	10,533,061	10,511,058	22,003
Family Court Counseling	972,958	973,392	930,500	42,892
Coroner	1,015,914	1,082,855	1,105,826	(22,971)
District Attorney	4,350,364	4,484,972	4,506,189	(21,217)
Total Public Safety and Criminal Justice	<u>85,731,769</u>	<u>87,258,370</u>	<u>89,744,416</u>	<u>(2,486,046)</u>
PUBLIC WORKS				
Parking Ramp	279,800	280,403	256,597	23,806
Public Works	408,475	408,475	672,226	(263,751)
Total Public Works	<u>688,275</u>	<u>688,878</u>	<u>928,823</u>	<u>(239,945)</u>
CULTURE, EDUCATION AND RECREATION				
Henry Vilas Zoo	1,874,531	1,874,531	1,994,878	(120,347)
Parks	4,727,704	5,624,170	4,696,084	928,086
Alliant Center	9,497,664	9,649,138	7,912,458	1,736,680
County Extension	919,402	959,073	972,617	(13,544)
Other	329,701	329,701	329,701	-
Total Culture, Education and Recreation	<u>17,349,002</u>	<u>18,436,613</u>	<u>15,905,738</u>	<u>2,530,875</u>
CONSERVATION AND ECONOMIC DEVELOPMENT				
Land Conservation	1,508,608	5,061,905	1,406,216	3,655,689
Planning and Development	3,092,075	3,470,062	3,031,925	438,137
Total Conservation and Economic Development	<u>4,600,683</u>	<u>8,531,967</u>	<u>4,438,141</u>	<u>4,093,826</u>
Total Current Expenditures	<u>134,026,098</u>	<u>141,191,066</u>	<u>137,196,445</u>	<u>3,994,621</u>

COUNTY OF DANE

GENERAL FUND (cont.)
 SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
 For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
CAPITAL OUTLAY				
GENERAL GOVERNMENT				
Corporation Counsel	\$ -	\$ 2,717	\$ 2,717	\$ -
Facilities Management	-	51,500	5,648	45,852
Total General Government	-	54,217	8,365	45,852
PUBLIC SAFETY AND CRIMINAL JUSTICE				
Sheriff	-	170,837	85,554	85,283
Emergency Management	-	342,264	126,581	215,683
Total Public Safety and Criminal Justice	-	513,101	212,135	300,966
PUBLIC WORKS				
Public Works	26,000	26,000	26,000	-
CULTURE, EDUCATION AND RECREATION				
Parks	-	569,445	75,176	494,269
Alliant Center	776,000	1,850,445	459,961	1,390,484
Total Culture, Education and Recreation	776,000	2,419,890	535,137	1,884,753
CONSERVATION AND ECONOMIC DEVELOPMENT				
Land Conservation	-	25,000	22,150	2,850
Total Conservation and Economic Development	-	25,000	22,150	2,850
Total Capital Outlay	802,000	3,038,208	803,787	2,234,421
TOTAL CURRENT EXPENDITURES AND CAPITAL OUTLAY	\$ 134,828,098	\$ 144,229,274	\$ 138,000,232	\$ 6,229,042

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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, 2008

	Special Revenue Funds			
	Board of Health	Library	Land Information	Bridge Aid
ASSETS				
Cash and investments	\$ -	\$ 92,988	\$ 39,327	\$ 165,246
Receivables				
Taxes	5,292,933	4,354,259	-	180,700
Accounts	-	10,050	3,855	-
Loans	-	-	-	-
Due from other governments	369,695	2,404	-	-
Due from other funds	-	-	150,522	-
Advances from other funds	-	-	568,343	-
TOTAL ASSETS	\$ 5,662,628	\$ 4,459,701	\$ 762,047	\$ 345,946
LIABILITIES				
Accounts payable	\$ 12,797	\$ 15,849	\$ 156	\$ 2,625
Accrued payroll and payroll taxes	60,731	18,862	19,426	-
Due to other governments	-	-	11,046	27,712
Due to other funds	293,835	1,142	-	-
Deferred revenue	5,292,933	4,354,259	-	180,700
Total Liabilities	<u>5,660,296</u>	<u>4,390,112</u>	<u>30,628</u>	<u>211,037</u>
FUND BALANCES				
Reserved for:				
Encumbrances	-	-	-	-
Long-term receivables	-	-	568,343	-
Trust activities	-	-	-	-
Unreserved and undesignated (deficit)	2,332	69,589	163,076	134,909
Total Fund Balances (Deficit)	<u>2,332</u>	<u>69,589</u>	<u>731,419</u>	<u>134,909</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ 5,662,628	\$ 4,459,701	\$ 762,047	\$ 345,946

Special Revenue Funds					Total
CDBG Loans	HOME	Commerce Revolving Loan	HELP	Scheidegger Trust Fund	Nonmajor Governmental Funds
\$ 93,895	\$ -	\$ 555,939	\$ -	\$ 388,616	\$ 1,336,011
-	-	-	-	-	9,827,892
-	-	-	-	-	13,905
2,883,002	2,677,976	561,478	16,089	-	6,138,545
236,952	250,305	-	-	-	859,356
-	-	-	-	-	150,522
-	-	-	-	-	568,343
<u>\$ 3,213,849</u>	<u>\$ 2,928,281</u>	<u>\$ 1,117,417</u>	<u>\$ 16,089</u>	<u>\$ 388,616</u>	<u>\$ 18,894,574</u>
\$ 66,432	\$ 31,932	\$ -	\$ -	\$ -	\$ 129,791
-	-	-	-	-	99,019
459,737	-	-	-	-	498,495
112,052	218,486	-	-	-	625,515
<u>2,483,002</u>	<u>2,677,976</u>	<u>561,478</u>	<u>16,089</u>	<u>-</u>	<u>15,566,437</u>
<u>3,121,223</u>	<u>2,928,394</u>	<u>561,478</u>	<u>16,089</u>	<u>-</u>	<u>16,919,257</u>
669,239	314,585	-	-	-	983,824
-	-	-	-	-	568,343
-	-	-	-	388,616	388,616
(576,613)	(314,698)	555,939	-	-	34,534
<u>92,626</u>	<u>(113)</u>	<u>555,939</u>	<u>-</u>	<u>388,616</u>	<u>1,975,317</u>
<u>\$ 3,213,849</u>	<u>\$ 2,928,281</u>	<u>\$ 1,117,417</u>	<u>\$ 16,089</u>	<u>\$ 388,616</u>	<u>\$ 18,894,574</u>

COUNTY OF DANE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT) - NONMAJOR GOVERNMENTAL FUNDS For the Year Ended December 31, 2008

	Special Revenue Funds			
	Board of Health	Library	Land Information	Bridge Aid
REVENUES				
Taxes	\$ 5,112,795	\$ 4,112,463	\$ -	\$ 292,000
Intergovernmental	298	23,963	300	-
Public charges for services	165	5,286	543,906	-
Investment Income	1,496	-	18,115	2,006
Miscellaneous	-	2,712	-	-
Total Revenues	<u>5,114,754</u>	<u>4,144,424</u>	<u>562,321</u>	<u>294,006</u>
EXPENDITURES				
Current				
Health and human services	5,243,595	-	-	-
Public works	-	-	-	361,209
Culture, education and recreation	-	4,082,556	-	-
Conservation and economic development	-	-	746,825	-
Capital Outlay	-	-	19,727	-
Total Expenditures	<u>5,243,595</u>	<u>4,082,556</u>	<u>766,552</u>	<u>361,209</u>
Excess (deficiency) of revenues over (under) expenditures	(128,841)	61,868	(204,231)	(67,203)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	1,019	-
Transfers out	<u>(60,120)</u>	<u>(45,994)</u>	<u>(22,810)</u>	<u>(2,006)</u>
Net Change in Fund Balances	(188,961)	15,874	(226,022)	(69,209)
FUND BALANCES (DEFICIT) - Beginning	<u>191,293</u>	<u>53,715</u>	<u>957,441</u>	<u>204,118</u>
FUND BALANCES (DEFICIT) - ENDING	<u>\$ 2,332</u>	<u>\$ 69,589</u>	<u>\$ 731,419</u>	<u>\$ 134,909</u>

Special Revenue Funds					Total Nonmajor Governmental Funds
CDBG Loans	HOME	Commerce Revolving Loan	HELP	Scheidegger Trust Fund	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,517,258
547,568	370,538	85,429	-	-	1,028,096
-	-	-	-	-	549,357
18,533	-	12,686	-	11,267	64,103
137,772	9,000	-	-	-	149,484
<u>703,873</u>	<u>379,538</u>	<u>98,115</u>	<u>-</u>	<u>11,267</u>	<u>11,308,298</u>
-	-	-	-	-	5,243,595
-	-	-	-	-	361,209
-	-	-	-	-	4,082,556
605,945	379,538	75,599	12,373	-	1,820,280
-	-	-	-	-	19,727
<u>605,945</u>	<u>379,538</u>	<u>75,599</u>	<u>12,373</u>	<u>-</u>	<u>11,527,367</u>
97,928	-	22,516	(12,373)	11,267	(219,069)
-	-	-	-	-	1,019
-	-	-	(43,975)	(100,000)	(274,905)
97,928	-	22,516	(56,348)	(88,733)	(492,955)
(5,302)	(113)	533,423	56,348	477,349	2,468,272
<u>\$ 92,626</u>	<u>\$ (113)</u>	<u>\$ 555,939</u>	<u>\$ -</u>	<u>\$ 388,616</u>	<u>\$ 1,975,317</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, 2008

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Taxes	\$ 12,032,741	\$ 12,032,741	\$ -
Investment income	-	17,355	17,355
Miscellaneous	<u>1,474,500</u>	<u>280,504</u>	<u>(1,193,996)</u>
Total Revenues	<u>13,507,241</u>	<u>12,330,600</u>	<u>(1,176,641)</u>
EXPENDITURES			
Current			
General government	-	38,212	(38,212)
Debt Service			
Principal retirement	9,621,000	11,921,416	(2,300,416)
Interest and fees	<u>5,535,200</u>	<u>5,905,848</u>	<u>(370,648)</u>
Total Expenditures	<u>15,156,200</u>	<u>17,865,476</u>	<u>(2,709,276)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,648,959)</u>	<u>(5,534,876)</u>	<u>(3,885,917)</u>
OTHER FINANCING SOURCES (USES)			
General obligation debt issued	-	15,505,968	15,505,968
Debt premium	-	393,057	393,057
Payment to fiscal agent	-	(15,671,370)	(15,671,370)
Transfers in	<u>1,007,000</u>	<u>5,087,563</u>	<u>4,080,563</u>
Total Other Financing Sources (Uses)	<u>1,007,000</u>	<u>5,315,218</u>	<u>4,308,218</u>
Net Change in Fund Balance	(641,959)	(219,658)	422,301
FUND BALANCE - Beginning	<u>656,732</u>	<u>656,732</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ 14,773</u>	<u>\$ 437,074</u>	<u>\$ 422,301</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, 2008

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Intergovernmental	\$ 5,204,569	\$ 3,505,669	\$ (1,698,900)
Public charges for services	1,958,088	1,158,690	(799,398)
Investment income	275,000	263,639	(11,361)
Miscellaneous	<u>3,092,912</u>	<u>-</u>	<u>(3,092,912)</u>
Total Revenues	<u>10,530,569</u>	<u>4,927,998</u>	<u>(5,602,571)</u>
EXPENDITURES			
Capital outlay	<u>51,208,340</u>	<u>18,360,505</u>	<u>32,847,835</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(40,677,771)</u>	<u>(13,432,507)</u>	<u>27,245,264</u>
OTHER FINANCING SOURCES (USES)			
General obligation debt issued	34,050,754	21,602,760	(12,447,994)
Transfers in	-	188,610	188,610
Transfers out	<u>(275,000)</u>	<u>(263,637)</u>	<u>11,363</u>
Total Other Financing Sources	<u>33,775,754</u>	<u>21,527,733</u>	<u>(12,248,021)</u>
Net Change in Fund Balance	(6,902,017)	8,095,226	14,997,243
FUND BALANCE - Beginning	<u>7,602,904</u>	<u>7,602,904</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ 700,887</u>	<u>\$ 15,698,130</u>	<u>\$ 14,997,243</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, 2008

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Taxes	\$ 5,112,795	\$ 5,112,795	\$ -
Intergovernmental	-	298	298
Public charges for services	-	165	165
Investment income	-	1,496	1,496
Total Revenues	<u>5,112,795</u>	<u>5,114,754</u>	<u>1,959</u>
EXPENDITURES			
Current			
Health and human services			
Personal services	5,044,295	5,171,475	(127,180)
Contractual services	48,500	50,780	(2,280)
Other	<u>23,640</u>	<u>21,340</u>	<u>2,300</u>
Total Expenditures	<u>5,116,435</u>	<u>5,243,595</u>	<u>(127,160)</u>
Excess (deficiency) of revenues over (under) expenditures	(3,640)	(128,841)	(125,201)
OTHER FINANCING SOURCES			
Transfers out	<u>-</u>	<u>(60,120)</u>	<u>(60,120)</u>
Net Change in Fund Balance	(3,640)	(188,961)	(185,321)
FUND BALANCE - Beginning	<u>191,293</u>	<u>191,293</u>	<u>-</u>
FUND BALANCE (DEFICIT) - ENDING	<u>\$ 187,653</u>	<u>\$ 2,332</u>	<u>\$ (185,321)</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, 2008

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Taxes	\$ 4,112,464	\$ 4,112,463	\$ (1)
Intergovernmental	24,037	23,963	(74)
Public charges for services	12,300	5,286	(7,014)
Miscellaneous	<u>10,000</u>	<u>2,712</u>	<u>(7,288)</u>
Total Revenues	<u>4,158,801</u>	<u>4,144,424</u>	<u>(14,377)</u>
EXPENDITURES			
Current			
Culture, education and recreation			
Personal services	575,700	556,380	19,320
Contractual services	3,242,700	3,228,518	14,182
Other	<u>306,501</u>	<u>297,658</u>	<u>8,843</u>
Total Expenditures	<u>4,124,901</u>	<u>4,082,556</u>	<u>42,345</u>
Excess of revenues over expenditures	33,900	61,868	27,968
OTHER FINANCING USES			
Transfers out	<u>(41,600)</u>	<u>(45,994)</u>	<u>(4,394)</u>
Net Change in Fund Balance	(7,700)	15,874	23,574
FUND BALANCE - Beginning	<u>53,715</u>	<u>53,715</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ 46,015</u>	<u>\$ 69,589</u>	<u>\$ 23,574</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, 2008

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Intergovernmental	\$ 300	\$ 300	\$ -
Public charges for services	588,200	543,906	(44,294)
Investment Income	60,800	18,115	(42,685)
Total Revenues	<u>649,300</u>	<u>562,321</u>	<u>(86,979)</u>
EXPENDITURES			
Current			
Conservation and economic development			
Personal services	542,500	514,624	27,876
Contractual services	401,889	132,801	269,088
Other	170,450	99,400	71,050
Total Conservation and Economic Development Expenditures	1,114,839	746,825	368,014
Capital Outlay	18,500	19,727	(1,227)
Total Expenditures	<u>1,133,339</u>	<u>766,552</u>	<u>366,787</u>
Excess (deficiency) of revenues over (under) expenditures	(484,039)	(204,231)	279,808
OTHER FINANCING SOURCES (USES)			
Transfers in	634	1,019	385
Transfers out	(60,800)	(22,810)	37,990
Total Other Financing Sources (Uses)	(60,166)	(21,791)	38,375
Net Change in Fund Balance	(544,205)	(226,022)	318,183
FUND BALANCE - Beginning	<u>957,441</u>	<u>957,441</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ 413,236</u>	<u>\$ 731,419</u>	<u>\$ 318,183</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, 2008**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Taxes	\$ 292,000	\$ 292,000	\$ -
Investment income	<u>2,800</u>	<u>2,006</u>	<u>(794)</u>
Total Revenues	<u>294,800</u>	<u>294,006</u>	<u>(794)</u>
EXPENDITURES			
Current			
Public works	<u>496,118</u>	<u>361,209</u>	<u>134,909</u>
Excess (deficiency) of revenues over (under) expenditures	(201,318)	(67,203)	134,115
OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(2,800)</u>	<u>(2,006)</u>	<u>794</u>
Net Change in Fund Balance	(204,118)	(69,209)	134,909
FUND BALANCE - Beginning	<u>204,118</u>	<u>204,118</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ 134,909</u>	<u>\$ 134,909</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, 2008

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Intergovernmental	\$ 1,662,986	\$ 547,568	\$ (1,115,418)
Investment income	-	18,533	18,533
Miscellaneous	95,000	137,772	42,772
Total Revenues	<u>1,757,986</u>	<u>703,873</u>	<u>(1,054,113)</u>
EXPENDITURES			
Conservation and economic development	<u>1,806,104</u>	<u>605,945</u>	<u>1,200,159</u>
Excess (deficiency) of revenues over (under) expenditures	(48,118)	97,928	146,046
FUND BALANCE (DEFICIT) - Beginning	<u>(5,302)</u>	<u>(5,302)</u>	<u>-</u>
FUND BALANCE (DEFICIT) - ENDING	<u>\$ (53,420)</u>	<u>\$ 92,626</u>	<u>\$ 146,046</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, 2008

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Intergovernmental	\$ 973,978	\$ 370,538	\$ (603,440)
Miscellaneous	<u>15,000</u>	<u>9,000</u>	<u>(6,000)</u>
Total Revenues	<u>988,978</u>	<u>379,538</u>	<u>(609,440)</u>
EXPENDITURES			
Conservation and economic development	<u>988,978</u>	<u>379,538</u>	<u>609,440</u>
Excess of revenues over expenditures	-	-	-
FUND BALANCE (DEFICIT) - Beginning	<u>(113)</u>	<u>(113)</u>	<u>-</u>
FUND BALANCE (DEFICIT) - ENDING	<u>\$ (113)</u>	<u>\$ (113)</u>	<u>\$ -</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, 2008

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Intergovernmental	\$ 1,264,700	\$ 85,429	\$ (1,179,271)
Investment income	-	12,686	12,686
Total Revenues	<u>1,264,700</u>	<u>98,115</u>	<u>(1,166,585)</u>
EXPENDITURES			
Conservation and economic development	<u>1,798,071</u>	<u>75,599</u>	<u>1,722,472</u>
Total Expenditures	<u>1,798,071</u>	<u>75,599</u>	<u>1,722,472</u>
Excess (deficiency) of revenues over (under) expenditures	(533,371)	22,516	555,887
FUND BALANCE - Beginning	<u>533,423</u>	<u>533,423</u>	-
FUND BALANCE - ENDING	<u>\$ 52</u>	<u>\$ 555,939</u>	<u>\$ 555,887</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, 2008

	Final Budget	Actual	Variance with Final Budget
REVENUES	\$ -	\$ -	\$ -
EXPENDITURES			
Conservation and economic development	60,000	12,373	47,627
Total Expenditures	<u>60,000</u>	<u>12,373</u>	<u>47,627</u>
Excess (deficiency) of revenues over (under) expenditures	(60,000)	(12,373)	47,627
OTHER FINANCING SOURCES (USES)			
Transfers in	60,000	-	(60,000)
Transfers out	<u>-</u>	<u>(43,975)</u>	<u>(43,975)</u>
Total Other Financing Sources (Uses)	60,000	(43,975)	(103,975)
Net Change in Fund Balance	-	(56,348)	(56,348)
FUND BALANCE - Beginning	<u>56,348</u>	<u>56,348</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ 56,348</u>	<u>\$ -</u>	<u>\$ (56,348)</u>

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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, 2008

ASSETS	Enterprise Funds		Totals
	Printing and Services	Methane Gas	
Current Assets			
Cash and investments	\$ -	\$ 282,167	\$ 282,167
Accounts receivable, net	2,376	199,335	201,711
Due from other governmental units	44,995	-	44,995
Inventories	150,596	-	150,596
Total Current Assets	197,967	481,502	679,469
Noncurrent Assets			
Capital Assets			
Construction in progress	-	76,052	76,052
Machinery and equipment	569,063	5,288,483	5,857,546
Less: Accumulated depreciation	(505,317)	(1,894,190)	(2,399,507)
Total Capital Assets (Net of Accumulated Depreciation)	63,746	3,470,345	3,534,091
Total Noncurrent Assets	63,746	3,470,345	3,534,091
Total Assets	261,713	3,951,847	4,213,560
LIABILITIES			
Current Liabilities			
Accounts payable	55,769	29,339	85,108
Accrued payroll and payroll taxes	19,692	3,874	23,566
Accrued compensated absences	58,095	9,423	67,518
Other accrued liabilities and deposits	-	3,874	3,874
Due to other funds	153,436	-	153,436
Current portion of general obligation debt	-	251,937	251,937
Total Current Liabilities	286,992	298,447	585,439
Noncurrent Liabilities			
Accrued compensated absences	121,784	32,444	154,228
Other post-employment benefits	14,734	749	15,483
General obligation debt	-	1,108,876	1,108,876
Total Noncurrent Liabilities	136,518	1,142,069	1,278,587
Total Liabilities	423,510	1,440,516	1,864,026
NET ASSETS			
Invested in capital assets, net of related debt	63,746	2,166,659	2,230,405
Unrestricted (deficit)	(225,543)	344,672	119,129
TOTAL NET ASSETS (DEFICIT)	\$ (161,797)	\$ 2,511,331	\$ 2,349,534

COUNTY OF DANE

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS - NONMAJOR PROPRIETARY FUNDS For the Year Ended December 31, 2008

	Enterprise Funds		Totals
	Printing and Services	Methane Gas	
OPERATING REVENUES			
Charges for services	\$ 1,050,187	\$ 1,377,716	\$ 2,427,903
Total Operating Revenues	<u>1,050,187</u>	<u>1,377,716</u>	<u>2,427,903</u>
OPERATING EXPENSES			
Personal services	577,352	96,126	673,478
Contractual services	156,928	-	156,928
Other	443,954	428,871	872,825
Depreciation	360	241,218	241,578
Total Operating Expenses	<u>1,178,594</u>	<u>766,215</u>	<u>1,944,809</u>
Operating Income (Loss)	<u>(128,407)</u>	<u>611,501</u>	<u>483,094</u>
NONOPERATING REVENUES (EXPENSES)			
Investment income	-	12,455	12,455
Interest expense	-	(41,140)	(41,140)
Total Nonoperating Revenues (Expenses)	<u>-</u>	<u>(28,685)</u>	<u>(28,685)</u>
Income (loss) before transfers	(128,407)	582,816	454,409
Transfers out	<u>(4,718)</u>	<u>(589,468)</u>	<u>(594,186)</u>
Change in Net Assets	(133,125)	(6,652)	(139,777)
TOTAL NET ASSETS (DEFICIT) - Beginning	<u>(28,672)</u>	<u>2,517,983</u>	<u>2,489,311</u>
TOTAL NET ASSETS (DEFICIT) - ENDING	<u>\$ (161,797)</u>	<u>\$ 2,511,331</u>	<u>\$ 2,349,534</u>

COUNTY OF DANE

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR PROPRIETARY FUNDS
For the Year Ended December 31, 2008

	Enterprise Funds		
	Printing and Services	Methane Gas	Totals
CASH FLOWS FROM OPERATING ACTIVITIES			
Received from customers	\$ 324,801	\$ 1,343,558	\$ 1,668,359
Received from other funds	730,010	-	730,010
Paid to suppliers for goods and services	(464,795)	(412,139)	(876,934)
Paid to employees for services	(577,352)	(96,119)	(673,471)
Net Cash Flows From Operating Activities	12,664	835,300	847,964
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers out	(4,718)	(589,468)	(594,186)
Net Cash Flows From Noncapital Financing Activities	(4,718)	(589,468)	(594,186)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Debt issued	-	76,813	76,813
Principal payments on long-term debt	-	(238,000)	(238,000)
Interest paid on capital debt	-	(40,924)	(40,924)
Acquisition and construction of capital assets	(8,000)	(76,052)	(84,052)
Net Cash Flows From Capital and Related Financing Activities	(8,000)	(278,163)	(286,163)
CASH FLOWS FROM INVESTING ACTIVITIES			
Investment income	-	12,455	12,455
Net Cash Flows From Investing Activities	-	12,455	12,455
Net Increase (Decrease) in Cash and Cash Equivalents	(54)	(19,876)	(19,930)
CASH AND CASH EQUIVALENTS - Beginning of Year	54	302,043	302,097
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ -	\$ 282,167	\$ 282,167

	<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 (loss)	\$ (128,407)	\$ 611,501	\$ 483,094
Adjustments to reconcile operating income (loss) to net cash flows from operating activities			
Depreciation	360	241,218	241,578
Change in assets and liabilities			
Accounts receivable	1,932	(41,359)	(39,427)
Due from other funds	-	7,201	7,201
Due from other governmental units	2,692	-	2,692
Inventories	(40,159)	-	(40,159)
Accounts payable	16,849	10,740	27,589
Accrued payroll and payroll taxes	-	736	736
Accrued compensated absences	1,463	4,514	5,977
Other post-employment benefits	7,925	749	8,674
Due to other funds	<u>150,009</u>	<u>-</u>	<u>150,009</u>
 NET CASH FLOWS FROM OPERATING ACTIVITIES	 <u>\$ 12,664</u>	 <u>\$ 835,300</u>	 <u>\$ 847,964</u>

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.
- *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, 2008

	<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	\$ 985,306	\$ 4,997,701	\$ 442,538	\$ 485	\$ 6,426,030
Accounts receivable, net	86	628,721	-	1,434	630,241
Due from other funds	-	-	-	106,500	106,500
Deposits	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
Total Current Assets	<u>1,035,392</u>	<u>5,626,422</u>	<u>442,538</u>	<u>108,419</u>	<u>7,212,771</u>
Noncurrent Assets					
Restricted deposit with Wisconsin Municipal Mutual Insurance Company	-	1,809,171	-	-	1,809,171
Capital Assets					
Buildings	-	-	-	1,968,705	1,968,705
Machinery and equipment	-	-	-	996,723	996,723
Less: Accumulated depreciation	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,410,259)</u>	<u>(1,410,259)</u>
Total Capital Assets (Net of Accumulated Depreciation)	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,555,169</u>	<u>1,555,169</u>
Total Noncurrent Assets	<u>-</u>	<u>1,809,171</u>	<u>-</u>	<u>1,555,169</u>	<u>3,364,340</u>
Total Assets	<u>1,035,392</u>	<u>7,435,593</u>	<u>442,538</u>	<u>1,663,588</u>	<u>10,577,111</u>

LIABILITIES	Workers' Compensation	Liability Insurance	Employee Benefits	Consolidated Food Service	Totals
Current Liabilities					
Accounts payable	\$ 66,198	\$ 70,830	\$ -	\$ 140,052	\$ 277,080
Accrued payroll and payroll taxes	-	-	-	71,126	71,126
Accrued compensated absences	-	-	-	68,914	68,914
Other accrued liabilities and deposits	2,734,627	1,779,978	-	945	4,515,550
Due to other funds	-	-	-	2,015	2,015
Current portion of leases payable	-	-	-	13,616	13,616
Total Current Liabilities	<u>2,800,825</u>	<u>1,850,808</u>	<u>-</u>	<u>296,668</u>	<u>4,948,301</u>
Noncurrent Liabilities					
Advance from other funds	-	-	-	568,343	568,343
Leases payable	-	-	-	42,574	42,574
Accrued compensated absences	-	-	-	247,454	247,454
Other post-employment benefits	-	-	-	19,222	19,222
Total Noncurrent Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>877,593</u>	<u>877,593</u>
Total Liabilities	<u>2,800,825</u>	<u>1,850,808</u>	<u>-</u>	<u>1,174,261</u>	<u>5,825,894</u>
NET ASSETS					
Invested in capital assets, net of related debt	-	-	-	1,498,979	1,498,979
Unrestricted (deficit)	<u>(1,765,433)</u>	<u>5,584,785</u>	<u>442,538</u>	<u>(1,009,652)</u>	<u>3,252,238</u>
TOTAL NET ASSETS (DEFICIT)	<u>\$ (1,765,433)</u>	<u>\$ 5,584,785</u>	<u>\$ 442,538</u>	<u>\$ 489,327</u>	<u>\$ 4,751,217</u>

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COUNTY OF DANE

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
 FUND NET ASSETS - INTERNAL SERVICE FUNDS
 For the Year Ended December 31, 2008

	Workers' Compensation	Liability Insurance	Employee Benefits	Consolidated Food Service	Totals
OPERATING REVENUES					
Charges for services	\$ 1,095,491	\$ 1,582,300	\$ -	\$ 4,206,488	\$ 6,884,279
Other	-	32,415	7,499	-	39,914
Total Operating Revenues	<u>1,095,491</u>	<u>1,614,715</u>	<u>7,499</u>	<u>4,206,488</u>	<u>6,924,193</u>
OPERATING EXPENSES					
Personal services	-	-	-	2,099,188	2,099,188
Contractual services	-	-	93,415	20,296	113,711
Insurance services	2,228,602	1,421,911	-	-	3,650,513
Other	-	143,049	-	2,122,699	2,265,748
Depreciation	-	-	-	75,532	75,532
Total Operating Expenses	<u>2,228,602</u>	<u>1,564,960</u>	<u>93,415</u>	<u>4,317,715</u>	<u>8,204,692</u>
Operating Income (Loss)	<u>(1,133,111)</u>	<u>49,755</u>	<u>(85,916)</u>	<u>(111,227)</u>	<u>(1,280,499)</u>
NONOPERATING REVENUES					
Investment income	<u>27,464</u>	<u>318,434</u>	<u>20,622</u>	-	<u>366,520</u>
Total Nonoperating Revenues	<u>27,464</u>	<u>318,434</u>	<u>20,622</u>	-	<u>366,520</u>
Income (loss) before transfers	<u>(1,105,647)</u>	<u>368,189</u>	<u>(65,294)</u>	<u>(111,227)</u>	<u>(913,979)</u>
Transfers out	<u>(27,464)</u>	<u>(98,483)</u>	<u>(588,983)</u>	<u>(15,368)</u>	<u>(730,298)</u>
Changes in Net Assets	<u>(1,133,111)</u>	<u>269,706</u>	<u>(654,277)</u>	<u>(126,595)</u>	<u>(1,644,277)</u>
TOTAL NET ASSETS (DEFICIT) - Beginning	<u>(632,322)</u>	<u>5,315,079</u>	<u>1,096,815</u>	<u>615,922</u>	<u>6,395,494</u>
TOTAL NET ASSETS (DEFICIT) - ENDING	<u>\$ (1,765,433)</u>	<u>\$ 5,584,785</u>	<u>\$ 442,538</u>	<u>\$ 489,327</u>	<u>\$ 4,751,217</u>

COUNTY OF DANE

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended December 31, 2008

	Workers' Compen- sation	Liability Insurance
CASH FLOWS FROM OPERATING ACTIVITIES		
Received from customers	\$ -	\$ -
Received from other funds	1,099,994	1,756,465
Paid to suppliers for goods and services	(2,184,184)	(1,483,032)
Paid to employees for services	-	-
Net Cash Flows From Operating Activities	<u>(1,084,190)</u>	<u>273,433</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers out	(27,464)	(98,483)
Advances from other funds	-	-
Advances to other funds	-	-
Net Cash Flows From Noncapital Financing Activities	<u>(27,464)</u>	<u>(98,483)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal payments on long-term debt	-	-
Net Cash Flows From Capital and Related Financing Activities	<u>-</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment income	27,464	318,434
Net Cash Flows From Investing Activities	<u>27,464</u>	<u>318,434</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(1,084,190)	493,384
CASH AND CASH EQUIVALENTS - Beginning of Year	<u>2,069,496</u>	<u>4,504,317</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 985,306</u>	<u>\$ 4,997,701</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FROM OPERATING ACTIVITIES		
Income (loss) from operations	\$(1,133,111)	\$ 49,755
Adjustments to reconcile income (loss) to net cash flows from operating activities:		
Depreciation	-	-
Change in assets and liabilities:		
Accounts receivable	4,503	141,750
Due from other funds	-	-
Prepaid items	-	-
Accounts payable	(14,328)	70,830
Accrued compensated absences	-	-
Other accrued liabilities and deposits	58,746	11,098
Other post employment benefits	-	-
Due to other funds	-	-
NET CASH FLOWS FROM OPERATING ACTIVITIES	<u>\$(1,084,190)</u>	<u>\$ 273,433</u>
NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Capital lease	\$ -	\$ -

Employee Benefits	Consolidated Food Service	Totals
\$ -	\$ 224,523	\$ 224,523
14,998	3,910,446	6,781,903
(100,915)	(2,020,200)	(5,788,331)
-	<u>(2,099,188)</u>	<u>(2,099,188)</u>
<u>(85,917)</u>	<u>15,581</u>	<u>(881,093)</u>
(588,983)	(15,368)	(730,298)
545,276	568,343	1,113,619
-	<u>(545,276)</u>	<u>(545,276)</u>
<u>(43,707)</u>	<u>7,699</u>	<u>(161,955)</u>
-	<u>(23,280)</u>	<u>(23,280)</u>
-	<u>(23,280)</u>	<u>(23,280)</u>
20,622	-	366,520
<u>20,622</u>	-	<u>366,520</u>
(109,002)	-	(699,808)
<u>551,540</u>	<u>485</u>	<u>7,125,838</u>
<u>\$ 442,538</u>	<u>\$ 485</u>	<u>\$ 6,426,030</u>
\$ (85,916)	\$ (111,227)	\$ (1,280,499)
-	75,532	75,532
7,499	34,981	188,733
-	(106,500)	(106,500)
-	358	358
(7,500)	32,995	81,997
-	58,243	58,243
-	14,848	84,692
-	19,222	19,222
-	<u>(2,871)</u>	<u>(2,871)</u>
<u>\$ (85,917)</u>	<u>\$ 15,581</u>	<u>\$ (881,093)</u>
\$ -	\$ 60,083	\$ 60,083

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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, 2008

	Private Purpose Trusts			
	John T. Lyle Trust	Blockstein Memorial Trust	Lyman Anderson Trust	Totals
ASSETS				
Cash and investments	\$ 187,205	\$ 8,295	\$ 2,749	\$ 198,249
Total Assets	<u>187,205</u>	<u>8,295</u>	<u>2,749</u>	<u>198,249</u>
LIABILITIES				
Accounts payable	\$ 500	\$ -	\$ -	500
Total Liabilities	<u>500</u>	<u>-</u>	<u>-</u>	<u>500</u>
NET ASSETS				
Reserved for private purpose trust activities	<u>186,705</u>	<u>8,295</u>	<u>2,749</u>	<u>197,749</u>
TOTAL NET ASSETS	<u>\$ 186,705</u>	<u>\$ 8,295</u>	<u>\$ 2,749</u>	<u>\$ 197,749</u>

COUNTY OF DANE

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS

For the Year Ended December 31, 2008

	Private Purpose Trusts			Totals
	John T. Lyle Trust	Blockstein Memorial Trust	Lyman Anderson Trust	
ADDITIONS				
Investment income	\$ (27,928)	\$ 208	\$ 67	\$ (27,653)
Total Additions	<u>(27,928)</u>	<u>208</u>	<u>67</u>	<u>(27,653)</u>
DEDUCTIONS				
Scholarships and Badger Prairie Health Care	-			
Cultural affairs program benefits	-	208	-	208
Center patient benefits	9,607	-	-	9,607
Total Deductions	<u>9,607</u>	<u>208</u>	<u>-</u>	<u>9,815</u>
Change in Net Assets	(37,535)	-	67	(37,468)
NET ASSETS - Beginning	<u>224,240</u>	<u>8,295</u>	<u>2,682</u>	<u>235,217</u>
NET ASSETS - ENDING	<u>\$ 186,705</u>	<u>\$ 8,295</u>	<u>\$ 2,749</u>	<u>\$ 197,749</u>

COUNTY OF DANE

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS For the Year Ended December 31, 2008

	Balance January 1, 2008	Additions	Deductions	Balance December 31, 2008
DELINQUENT SPECIAL ASSESSMENTS				
Assets				
Cash and investments	\$ 28,556	\$ 43,487	\$ 28,556	\$ 43,487
Taxes receivable	<u>509,585</u>	<u>749,174</u>	<u>509,585</u>	<u>749,174</u>
Total Assets	<u>\$ 538,141</u>	<u>\$ 792,661</u>	<u>\$ 538,141</u>	<u>\$ 792,661</u>
Liabilities				
Due to other governmental units	<u>\$ 538,141</u>	<u>\$ 792,661</u>	<u>\$ 538,141</u>	<u>\$ 792,661</u>
CLERK OF COURTS AGENCY ACCOUNT				
Assets				
Cash and investments	<u>\$ 2,832,524</u>	<u>\$ 1,831,830</u>	<u>\$ 2,832,524</u>	<u>\$ 1,831,830</u>
Liabilities				
Other accrued liabilities and deposits	<u>\$ 2,832,524</u>	<u>\$ 1,831,830</u>	<u>\$ 2,832,524</u>	<u>\$ 1,831,830</u>

COUNTY OF DANE

COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS (cont.)
For the Year Ended December 31, 2008

	Balance January 1, 2008	Additions	Deductions	Balance December 31, 2008
STATE TAX LEVY AND SPECIAL CHARGES				
Assets				
Taxes Receivable	\$ 8,519,203	\$ 8,766,324	\$ 8,519,203	\$ 8,766,324
Liabilities				
Due to Other Governmental Units	\$ 8,519,203	\$ 8,766,324	\$ 8,519,203	\$ 8,766,324
OTHER				
Assets				
Cash and investments	\$ 19,368,019	\$ 1,241,087	\$ 19,368,019	\$ 1,241,087
Liabilities				
Accounts payable	1,679	4,753	1,679	4,753
Other accrued liabilities and deposits	1,096,610	1,153,701	1,096,610	1,153,701
Due to other governmental units	18,269,730	82,633	18,269,730	82,633
Total Liabilities	\$ 19,368,019	\$ 1,241,087	\$ 19,368,019	\$ 1,241,087
TOTAL - ALL AGENCY FUNDS				
Assets				
Cash and investments	\$ 22,229,099	\$ 3,116,404	\$ 22,229,099	\$ 3,116,404
Taxes receivable	9,028,788	9,515,498	9,028,788	9,515,498
Total Assets	31,257,887	12,631,902	31,257,887	12,631,902
Liabilities				
Accounts payable	1,679	4,753	1,679	4,753
Other accrued liabilities and deposits	3,929,134	2,985,531	3,929,134	2,985,531
Due to other governmental units	27,327,074	9,641,618	27,327,074	9,641,618
Total Liabilities	\$ 31,257,887	\$ 12,631,902	\$ 31,257,887	\$ 12,631,902

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