

**COUNTY OF DANE**

BALANCE SHEET - GOVERNMENTAL FUNDS  
December 31, 2009

	General	Human Services	Debt Service	Capital Projects	Non-major Governmental Funds	Total Governmental Funds
<b>ASSETS</b>						
Cash and investments	\$ 101,049	\$ 1,688,148	\$ 476,488	\$ 14,178,658	\$ 2,216,427	\$ 18,660,770
Receivables						
Taxes	103,635,158	-	10,493,096	-	9,458,928	123,587,182
Delinquent taxes	17,503,795	-	-	-	-	17,503,795
Accounts	3,021,625	1,536,298	-	231,794	53,744	4,843,461
Loans	-	-	-	-	6,915,465	6,915,465
Other	7,814	-	-	-	-	7,814
Due from other governments	10,190,657	543,414	816,014	-	1,016,108	12,566,193
Due from other funds	-	6,448,940	-	-	-	6,448,940
Inventories	17,798	-	-	-	-	17,798
Prepaid items	24,217	-	-	575	-	24,792
Total Assets	<u>134,502,113</u>	<u>10,216,800</u>	<u>11,785,598</u>	<u>14,411,027</u>	<u>19,660,672</u>	<u>190,576,210</u>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities						
Accounts payable	2,044,686	4,598,639	1,000	2,169,258	127,202	8,940,785
Accrued payroll and payroll taxes	5,023,864	1,269,618	-	-	183,307	6,476,789
Other accrued liabilities and deposits	1,072,414	-	288,647	-	-	1,361,061
Due to other governments	1,788,785	4,109,846	-	38,947	464,240	6,401,818
Due to other funds	5,805,523	103,293	-	1,323	713,547	6,623,686
Deferred revenue	108,050,383	-	10,493,096	223,202	15,999,393	134,766,074
Total Liabilities	<u>123,785,655</u>	<u>10,081,396</u>	<u>10,782,743</u>	<u>2,432,730</u>	<u>17,487,689</u>	<u>164,570,213</u>
Fund Balances						
Reserved for:						
Encumbrances	364,387	377,637	-	3,156,091	1,040,867	4,938,982
Inventories	17,798	-	-	-	-	17,798
Prepaid items	24,217	-	-	575	-	24,792
Non-county levy portion of delinquent taxes receivable	9,915,011	-	-	-	-	9,915,011
Long-term receivables	1,099,780	-	-	230,754	-	1,330,534
Debt service	-	-	1,002,855	-	-	1,002,855
Trust activities	-	-	-	-	388,855	388,855
Unreserved and designated, reported in:						
General fund	3,106,707	-	-	-	-	3,106,707
Unreserved and undesignated, reported in:						
General fund (deficit)	(3,811,442)	-	-	-	-	(3,811,442)
Special revenue funds (deficit)	-	(242,233)	-	-	743,261	501,028
Capital projects fund	-	-	-	8,590,877	-	8,590,877
Total Fund Balances	<u>10,716,458</u>	<u>135,404</u>	<u>1,002,855</u>	<u>11,978,297</u>	<u>2,172,983</u>	<u>26,005,997</u>
Total Liabilities and Fund Balances	<u>\$ 134,502,113</u>	<u>\$ 10,216,800</u>	<u>\$ 11,785,598</u>	<u>\$ 14,411,027</u>	<u>\$ 19,660,672</u>	

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental funds are not financial resources and, therefore, are not reported in the funds. See Note II.A.	331,347,162
Some receivables that are not currently available are reported as deferred revenue in the fund financial statements but are recognized as revenue when earned in the government-wide statements. See Note IV. B.	10,955,690
Internal service funds are reported in the statement of net assets as governmental activities.	1,840,829
Some liabilities, including long-term debt, are not due and payable in the current period and, therefore, are not reported in the funds. See Note II.A.	<u>(196,784,401)</u>
<b>NET ASSETS OF GOVERNMENTAL ACTIVITIES</b>	<u>\$ 173,365,277</u>

See accompanying notes to financial statements.

**COUNTY OF DANE**

STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS  
For the Year Ended December 31, 2009

	General	Human Services	Debt Service	Capital Projects	Non-major Governmental Funds	Total Governmental Funds
<b>REVENUES</b>						
Taxes	\$ 138,387,965	\$ -	\$ 12,029,200	\$ -	\$ 9,827,891	\$ 160,245,056
Intergovernmental	26,744,989	156,135,575	1,875,000	955,443	1,408,894	187,119,901
Public charges for services	17,541,831	501,281	-	873,845	897,407	19,814,364
Fines, forfeitures and penalties	2,480,690	-	-	-	-	2,480,690
Licenses and permits	635,365	-	-	-	-	635,365
Investment income	604,046	-	167,519	67,476	12,735	851,776
Miscellaneous	3,669,479	3,729,346	284,428	43,480	150,535	7,877,268
<b>Total Revenues</b>	<b>190,064,365</b>	<b>160,366,202</b>	<b>14,356,147</b>	<b>1,940,244</b>	<b>12,297,462</b>	<b>379,024,420</b>
<b>EXPENDITURES</b>						
Current						
General government	24,905,270	-	-	-	-	24,905,270
Health and human services	513,077	210,732,165	-	-	5,196,930	216,442,172
Public safety and criminal justice	90,710,272	-	-	-	-	90,710,272
Public works	924,771	-	-	-	163,542	1,088,313
Culture, education and recreation	15,615,400	-	-	-	4,351,910	19,967,310
Conservation and economic development	4,549,171	-	-	-	2,442,237	6,991,408
Capital Outlay	924,982	-	-	13,834,133	144,657	14,903,772
Debt Service						
Principal retirement	-	-	13,009,090	-	-	13,009,090
Interest and fees	-	-	6,390,516	-	-	6,390,516
<b>Total Expenditures</b>	<b>138,142,943</b>	<b>210,732,165</b>	<b>19,399,606</b>	<b>13,834,133</b>	<b>12,299,276</b>	<b>394,408,123</b>
Excess (deficiency) of revenues over (under) expenditures	51,921,422	(50,365,963)	(5,043,459)	(11,893,889)	(1,814)	(15,383,703)
<b>OTHER FINANCING SOURCES (USES)</b>						
General obligation debt issued	2,615,100	-	205,411	8,241,532	270,000	11,332,043
Debt premium	-	-	86,921	-	-	86,921
Sale of County property	553,488	-	-	-	-	553,488
Transfers in	3,709,415	50,706,987	5,316,908	-	37,534	59,770,844
Transfers out	(65,402,346)	(257,451)	-	(67,476)	(108,054)	(65,835,327)
<b>Total Other Financing Sources (Uses)</b>	<b>(58,524,343)</b>	<b>50,449,536</b>	<b>5,609,240</b>	<b>8,174,056</b>	<b>199,480</b>	<b>5,907,969</b>
<b>Net Change in Fund Balance</b>	<b>(6,602,921)</b>	<b>83,573</b>	<b>565,781</b>	<b>(3,719,833)</b>	<b>197,666</b>	<b>(9,475,734)</b>
<b>FUND BALANCES - Beginning</b>	<b>17,319,379</b>	<b>51,831</b>	<b>437,074</b>	<b>15,698,130</b>	<b>1,975,317</b>	<b>35,481,731</b>
<b>FUND BALANCES - ENDING</b>	<b>\$ 10,716,458</b>	<b>\$ 135,404</b>	<b>\$ 1,002,855</b>	<b>\$ 11,978,297</b>	<b>\$ 2,172,983</b>	<b>\$ 26,005,997</b>

See accompanying notes to financial statements.

## COUNTY OF DANE

### RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES For the Year Ended December 31, 2009

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Net change in fund balances - total governmental funds	\$ (9,475,734)
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of net assets the cost of these assets is capitalized and they are depreciated over their estimated useful lives with depreciation expense reported in the statement of activities.

Capital outlay is reported as an expenditure in the fund financial statements but is capitalized in the government-wide financial statements	14,891,402
Less: Some items are reported as capital outlay but are not capitalized	(5,226,776)
Depreciation is reported in the government-wide statements - less internal service funds	(9,474,688)
Capital contributions reported in the government-wide statements	3,901,119
Infrastructure financed by the highway fund	3,076,045

Net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins) is to decrease net assets.	(1,037,116)
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Receivables not currently available are reported as deferred revenue in the fund financial statements but are recognized as revenue when earned in the government-wide financial statements.	5,017,145
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Debt and lease proceeds provide current financial resources to governmental funds, but issuing these obligations increases long-term liabilities in the statement of net assets. Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. Refer to note II.B.	1,747,932
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Governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.	86,726
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Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.

Compensated absences	(2,791,054)
Other postemployment benefits	(1,398,564)
Disability benefits	7,643
Accrued interest on debt	182,064

Internal service funds are used by management to charge the costs of printing, workers compensation, liability insurance, employee benefits and food service costs to individual funds. The decrease in net assets of the internal service funds is reported with governmental activities.	<u>(2,910,388)</u>
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<b>CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES</b>	<b><u>\$ (3,404,244)</u></b>
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# COUNTY OF DANE

## STATEMENT OF NET ASSETS - PROPRIETARY FUNDS December 31, 2009

<b>ASSETS</b>	Business-type Activities - Enterprise Funds		
	Airport	Highway	Sanitary Landfill
<b>Current Assets</b>			
Cash and investments	\$ 53,864,778	\$ 2,528,245	\$ 1,990,841
Taxes receivable	-	5,177,879	-
Accounts receivable, net	1,674,659	3,536	940,577
Due from other governments	-	2,559,519	25,112
Due from other funds	-	99,634	-
Inventories	-	1,467,796	-
Prepaid items	5,599	-	-
Deposits	-	-	-
Restricted cash and investments	-	-	-
Total Current Assets	55,545,036	11,836,609	2,956,530
<b>Noncurrent Assets</b>			
<b>Restricted Assets</b>			
Cash and investments	2,401,286	-	6,770,069
Deposit with Wisconsin Municipal Mutual Insurance Company	-	-	-
Advance to other funds	-	-	-
Other assets	265,111	-	-
<b>Capital Assets</b>			
Land	27,420,479	127,717	1,427,436
Construction in progress	4,721,970	962,708	437,608
Land improvements	149,126,457	525,487	16,991,378
Buildings	136,533,958	5,680,427	648,694
Machinery and equipment	9,358,360	16,929,464	8,085,781
Less: Accumulated depreciation	(74,354,197)	(12,352,010)	(15,210,011)
Total Capital Assets (Net of Accumulated Depreciation)	252,807,027	11,873,793	12,380,886
Total Noncurrent Assets	255,473,424	11,873,793	19,150,955
Total Assets	311,018,460	23,710,402	22,107,485

<u>Business-type Activities - Enterprise Funds</u>			<u>Governmental</u>
<u>Badger Prairie</u>	<u>Non-major</u>	<u>Totals</u>	<u>Activities -</u>
<u>Health Care</u>	<u>Enterprise</u>	<u>Current Year</u>	<u>Internal</u>
<u>Center</u>	<u>Funds</u>		<u>Service Funds</u>
\$ -	\$ 383,830	\$ 58,767,694	\$ 1,151,444
-	-	5,177,879	-
789,667	534,387	3,942,826	671,367
-	108,587	2,693,218	179,654
-	-	99,634	4,214,002
34,350	141,320	1,643,466	-
-	-	5,599	326
-	-	-	50,000
<u>1,297,111</u>	<u>-</u>	<u>1,297,111</u>	<u>-</u>
<u>2,121,128</u>	<u>1,168,124</u>	<u>73,627,427</u>	<u>6,266,793</u>
16,123,756	-	25,295,111	-
-	-	-	1,809,171
-	-	-	842,744
159,438	-	424,549	-
45,988	-	29,021,620	-
7,917,690	722,586	14,762,562	-
354,447	-	166,997,769	-
3,797,841	-	146,660,920	1,968,705
2,818,183	5,882,076	43,073,864	996,723
<u>(4,852,088)</u>	<u>(2,643,652)</u>	<u>(109,411,958)</u>	<u>(1,483,070)</u>
<u>10,082,061</u>	<u>3,961,010</u>	<u>291,104,777</u>	<u>1,482,358</u>
<u>26,365,255</u>	<u>3,961,010</u>	<u>316,824,437</u>	<u>4,134,273</u>
<u>28,486,383</u>	<u>5,129,134</u>	<u>390,451,864</u>	<u>10,401,066</u>

See accompanying notes to financial statements.

**COUNTY OF DANE**

STATEMENT OF NET ASSETS - PROPRIETARY FUNDS  
December 31, 2009

	<u>Business-type Activities - Enterprise Funds</u>		
	<u>Airport</u>	<u>Highway</u>	<u>Sanitary Landfill</u>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts payable	\$ 802,165	\$ 1,114,782	\$ 398,374
Accrued payroll and payroll taxes	243,590	649,151	62,459
Accrued compensated absences	529,625	839,948	170,689
Other accrued liabilities and deposits	282,643	375	-
Due to other governments	477,956	35,153	325,566
Due to other funds	-	4,112,670	22,248
Current portion of general obligation debt	5,610,000	17,671	-
Current portion of leases payable	-	-	-
Unearned revenue	-	5,177,879	-
<b>Total Current Liabilities</b>	<u>7,945,979</u>	<u>11,947,629</u>	<u>979,336</u>
<b>Noncurrent Liabilities</b>			
Advances from other funds	-	-	-
Leases payable	-	-	-
Accrued compensated absences	1,635,068	2,388,970	499,898
Long-term care and postclosure care costs payable	-	-	10,155,212
Other post-employment benefits	177,651	419,259	43,444
General obligation debt	59,865,000	18,302	-
Unamortized premium on debt	1,031,329	-	-
<b>Total Noncurrent Liabilities</b>	<u>62,709,048</u>	<u>2,826,531</u>	<u>10,698,554</u>
<b>Total Liabilities</b>	<u>70,655,027</u>	<u>14,774,160</u>	<u>11,677,890</u>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	187,800,585	11,837,820	12,380,886
Restricted for:			
Capital projects	1,166,510	-	-
Unrestricted (deficit)	<u>51,396,338</u>	<u>(2,901,578)</u>	<u>(1,951,291)</u>
<b>TOTAL NET ASSETS</b>	<u>\$ 240,363,433</u>	<u>\$ 8,936,242</u>	<u>\$ 10,429,595</u>

Business-type Activities - Enterprise Funds			Governmental
Badger Prairie Health Care Center	Non-major Enterprise Funds	Totals Current Year	Activities - Internal Service Funds
\$ 1,839,018	\$ 156,356	\$ 4,310,695	\$ 280,978
480,107	28,051	1,463,358	84,693
597,349	99,405	2,237,016	98,318
165,068	7,920	456,006	7,213,858
10,000	5,460	854,135	-
201	2,024	4,137,143	1,747
1,297,111	375,502	7,300,284	-
-	-	-	14,473
-	-	5,177,879	-
<u>4,388,854</u>	<u>674,718</u>	<u>25,936,516</u>	<u>7,694,067</u>
-	314,089	314,089	528,655
-	-	-	28,101
1,331,372	171,100	6,026,408	271,333
-	-	10,155,212	-
282,180	23,993	946,527	38,081
22,309,116	1,749,919	83,942,337	-
36,530	-	1,067,859	-
<u>23,959,198</u>	<u>2,259,101</u>	<u>102,452,432</u>	<u>866,170</u>
<u>28,348,052</u>	<u>2,933,819</u>	<u>128,388,948</u>	<u>8,560,237</u>
3,928,761	2,169,561	218,117,613	1,439,784
-	-	1,166,510	-
<u>(3,790,430)</u>	<u>25,754</u>	<u>42,778,793</u>	<u>401,045</u>
<u>\$ 138,331</u>	<u>\$ 2,195,315</u>	<u>\$ 262,062,916</u>	<u>\$ 1,840,829</u>

See accompanying notes to financial statements.

## COUNTY OF DANE

### STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS - PROPRIETARY FUNDS For the Year Ended December 31, 2009

	Business-type Activities - Enterprise Funds		
	Airport	Highway	Sanitary Landfill
<b>OPERATING REVENUES</b>			
Charges for services	\$ 9,727,556	\$ 11,463,614	\$ 5,635,354
Intergovernmental charges for services	-	3,571,125	-
Parking fees and concession sales	6,919,844	-	-
Other	-	19,748	45,463
<b>Total Operating Revenues</b>	<b>16,647,400</b>	<b>15,054,487</b>	<b>5,680,817</b>
<b>OPERATING EXPENSES</b>			
Personal services	5,980,438	10,570,104	1,594,160
Contractual services	2,321,753	685,279	841,275
Highway operations	-	9,079,037	-
Insurance services	-	-	-
Other	2,743,027	-	6,046,553
Depreciation	8,214,214	967,065	1,233,064
<b>Total Operating Expenses</b>	<b>19,259,432</b>	<b>21,301,485</b>	<b>9,715,052</b>
<b>Operating Income (Loss)</b>	<b>(2,612,032)</b>	<b>(6,246,998)</b>	<b>(4,034,235)</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Taxes	-	4,398,579	-
Intergovernmental grants	-	412,349	-
Investment income	272,519	10,487	93,166
Interest expense	(3,001,953)	(3,212)	-
Amortization of bond premium	283,815	-	-
Gain (loss) on sale or disposal of capital assets	18,074	-	(48,335)
Passenger facility charges	2,994,478	-	-
<b>Total Nonoperating Revenues (Expenses)</b>	<b>566,933</b>	<b>4,818,203</b>	<b>44,831</b>
<b>Income (Loss) Before Contributions and Transfers</b>	<b>(2,045,099)</b>	<b>(1,428,795)</b>	<b>(3,989,404)</b>
Capital contributions	35,210,164	-	-
Transfers in	-	2,615,100	-
Transfers out	(47,583)	(1,579,380)	(2,390,486)
<b>Change in Net Assets</b>	<b>33,117,482</b>	<b>(393,075)</b>	<b>(6,379,890)</b>
<b>TOTAL NET ASSETS - Beginning</b>	<b>207,245,951</b>	<b>9,329,317</b>	<b>16,809,485</b>
<b>TOTAL NET ASSETS - ENDING</b>	<b>\$ 240,363,433</b>	<b>\$ 8,936,242</b>	<b>\$ 10,429,595</b>



Business-type Activities - Enterprise Funds			Governmental
Badger Prairie Health Care Center	Non-major Enterprise Funds	Totals Current Year	Activities- Internal Service Funds
\$ 5,879,908	\$ 3,563,786	\$ 36,270,218	\$ 7,193,698
-	-	3,571,125	-
-	-	6,919,844	-
4,491	-	69,702	6,000
<u>5,884,399</u>	<u>3,563,786</u>	<u>46,830,889</u>	<u>7,199,698</u>
12,054,645	752,129	30,951,476	2,100,240
2,822,889	140,481	6,811,677	92,165
-	-	9,079,037	-
-	-	-	6,087,468
846,845	1,125,045	10,761,470	2,153,109
205,594	244,146	10,864,083	72,811
<u>15,929,973</u>	<u>2,261,801</u>	<u>68,467,743</u>	<u>10,505,793</u>
(10,045,574)	1,301,985	(21,636,854)	(3,306,095)
-	-	4,398,579	-
1,302,381	-	1,714,730	-
57,389	3,186	436,747	435,416
(89,529)	(45,001)	(3,139,695)	-
-	7,419	291,234	-
-	(76,052)	(106,313)	-
-	-	2,994,478	-
<u>1,270,241</u>	<u>(110,448)</u>	<u>6,589,760</u>	<u>435,416</u>
(8,775,333)	1,191,537	(15,047,094)	(2,870,679)
-	-	35,210,164	-
8,949,939	-	11,565,039	-
<u>(97,642)</u>	<u>(1,345,756)</u>	<u>(5,460,847)</u>	<u>(39,709)</u>
76,964	(154,219)	26,267,262	(2,910,388)
<u>61,367</u>	<u>2,349,534</u>	<u>235,795,654</u>	<u>4,751,217</u>
<u>\$ 138,331</u>	<u>\$ 2,195,315</u>	<u>\$ 262,062,916</u>	<u>\$ 1,840,829</u>

See accompanying notes to financial statements.

## COUNTY OF DANE

### STATEMENT OF CASH FLOWS - PROPRIETARY FUND TYPES For the Year Ended December 31, 2009

	<u>Business-type Activities - Enterprise Funds</u>		
	<u>Airport</u>	<u>Highway</u>	<u>Sanitary Landfill</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Received from customers	\$ 16,790,042	\$ 18,785,498	\$ 5,490,203
Received from other funds	-	-	-
Paid to suppliers for goods and services	(4,446,228)	(9,784,359)	(2,637,696)
Paid to employees for services	(5,680,712)	(10,570,102)	(1,594,160)
Net Cash Flows From Operating Activities	<u>6,663,102</u>	<u>(1,568,963)</u>	<u>1,258,347</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Transfers in	-	2,615,100	-
Transfers out	(47,583)	(1,579,380)	(2,390,486)
General property taxes	-	4,398,579	-
Intergovernmental grants	-	412,349	-
Interfund payments	5,989,775	(1,877,105)	-
Advances from other funds	-	-	-
Advances to other funds	-	-	-
Net Cash Flows From Noncapital Financing Activities	<u>5,942,192</u>	<u>3,969,543</u>	<u>(2,390,486)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Debt issued	-	-	-
Principal payments on long-term debt	(5,415,000)	(16,723)	-
Interest paid on capital debt	(3,022,387)	(3,212)	-
Debt issuance costs	-	-	-
Premium on debt issuance	-	-	-
Acquisition and construction of capital assets	(1,179,195)	(1,634,808)	(1,221,300)
Passenger facility charges	2,994,478	-	-
Net Cash Flows From Capital and Related Financing Activities	<u>(6,622,104)</u>	<u>(1,654,743)</u>	<u>(1,221,300)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Investment income	250,671	10,487	93,166
Marketable securities purchased	-	-	(94,856)
Net Cash Flows From Investing Activities	<u>250,671</u>	<u>10,487</u>	<u>(1,690)</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	6,233,861	756,324	(2,355,129)
CASH AND CASH EQUIVALENTS - Beginning of Year	<u>50,032,203</u>	<u>1,771,921</u>	<u>4,345,970</u>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<u>\$ 56,266,064</u>	<u>\$ 2,528,245</u>	<u>\$ 1,990,841</u>

<u>Business-type Activities - Enterprise Funds</u>			<u>Governmental Activities - Internal Service Funds</u>
<u>Badger Prairie Health Care Center</u>	<u>Non-major Enterprise Funds</u>	<u>Totals Current Year</u>	
\$ 5,849,602	\$ 2,403,695	\$ 49,319,040	\$ 244,689
-	769,282	769,282	6,906,463
(2,171,846)	(1,274,660)	(20,314,789)	(5,712,487)
<u>(12,144,644)</u>	<u>(752,129)</u>	<u>(30,741,747)</u>	<u>(2,100,240)</u>
<u>(8,466,888)</u>	<u>1,146,188</u>	<u>(968,214)</u>	<u>(661,575)</u>
8,949,939	-	11,565,039	-
(97,642)	(1,345,756)	(5,460,847)	(39,709)
-	-	4,398,579	-
1,302,381	-	1,714,730	-
-	-	4,112,670	(4,112,670)
-	314,089	314,089	-
-	-	-	(882,432)
<u>10,154,678</u>	<u>(1,031,667)</u>	<u>16,644,260</u>	<u>(5,034,811)</u>
12,641,411	1,016,546	13,657,957	-
(957,977)	(251,938)	(6,641,638)	(13,616)
(577,330)	(33,536)	(3,636,465)	-
(159,438)	-	(159,438)	-
36,530	-	36,530	-
(6,096,983)	(747,116)	(10,879,402)	-
-	-	2,994,478	-
<u>4,886,213</u>	<u>(16,044)</u>	<u>(4,627,978)</u>	<u>(13,616)</u>
57,389	3,186	414,899	435,416
-	-	(94,856)	-
<u>57,389</u>	<u>3,186</u>	<u>320,043</u>	<u>435,416</u>
6,631,392	101,663	11,368,111	(5,274,586)
<u>10,789,475</u>	<u>282,167</u>	<u>67,221,736</u>	<u>6,426,030</u>
<u>\$ 17,420,867</u>	<u>\$ 383,830</u>	<u>\$ 78,589,847</u>	<u>\$ 1,151,444</u>

See accompanying notes to financial statements.

**COUNTY OF DANE**

STATEMENT OF CASH FLOWS -  
 PROPRIETARY FUND TYPES  
 For the Year Ended December 31, 2009

	<u>Business-type Activities - Enterprise Funds</u>		
	<u>Airport</u>	<u>Highway</u>	<u>Sanitary Landfill</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FROM OPERATING ACTIVITIES</b>			
Operating income (loss)	\$ (2,612,032)	\$ (6,246,998)	\$ (4,034,235)
Adjustments to reconcile operating income (loss) to net cash flows from operating activities			
Non-cash items included in operating income:			
Depreciation	8,214,214	967,065	1,233,064
Changes in assets and liabilities			
Accounts receivable	135,892	(778,529)	(310,707)
Due from other funds	-	38,745	-
Due from other governments	-	3,762,509	120,093
Inventories	-	809,518	-
Prepaid items	(2,951)	-	171
Accounts payable	209,289	(240,952)	230,724
Accrued payroll and payroll taxes	35,075	37,014	10,115
Accrued compensated absences	206,726	(55,966)	15,485
Other accrued liabilities and deposits	6,750	-	-
Due to other governments	412,214	(700,895)	137,102
Other post-employment benefits	57,925	131,238	14,351
Due to other funds	-	-	1,452
Unearned revenue	-	708,288	-
Long-term care and postclosure care costs payable	-	-	3,840,732
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b>	<u>\$ 6,663,102</u>	<u>\$ (1,568,963)</u>	<u>\$ 1,258,347</u>
<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET ASSETS - PROPRIETARY FUNDS</b>			
Cash and investments - statement of net assets - proprietary fund	\$ 53,864,778	\$ 2,528,245	\$ 1,990,841
Restricted cash and investments - statement of net assets - proprietary fund			
Current	-	-	-
Noncurrent	2,401,286	-	6,770,069
Less: Non-cash equivalents	-	-	(6,770,069)
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<u>\$ 56,266,064</u>	<u>\$ 2,528,245</u>	<u>\$ 1,990,841</u>
<b>NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES</b>			
State and federal financed capital asset improvements	\$ 35,210,164	\$ -	\$ -
Interest charged to construction	-	-	-

<u>Business-type Activities - Enterprise Funds</u>			<u>Governmental</u>
<u>Badger Prairie</u>	<u>Non-major</u>	<u>Totals</u>	<u>Activities -</u>
<u>Health Care</u>	<u>Enterprise</u>	<u>Current Year</u>	<u>Internal</u>
<u>Center</u>	<u>Funds</u>		<u>Service Funds</u>
\$ (10,045,574)	\$ 1,301,985	\$ (21,636,854)	\$ (3,306,095)
205,594	244,146	10,864,083	72,811
(34,797)	(332,677)	(1,320,818)	(43,220)
-	-	38,745	5,168
-	(58,132)	3,824,470	(177,560)
(2,343)	9,276	816,451	-
-	-	(2,780)	(326)
1,704,762	71,249	1,975,072	3,898
-	4,485	86,689	-
2,504	48,759	217,508	53,283
-	-	6,750	2,711,875
(90,000)	-	(241,579)	-
-	8,510	212,024	18,859
(295,257)	(151,413)	(445,218)	(268)
-	-	708,288	-
88,223	-	3,928,955	-
<u>\$ (8,466,888)</u>	<u>\$ 1,146,188</u>	<u>\$ (968,214)</u>	<u>\$ (661,575)</u>
\$ -	\$ 383,830	\$ 58,767,694	\$ 1,151,444
1,297,111	-	1,297,111	-
16,123,756	-	25,295,111	-
-	-	(6,770,069)	-
<u>\$ 17,420,867</u>	<u>\$ 383,830</u>	<u>\$ 78,589,847</u>	<u>\$ 1,151,444</u>
\$ -	\$ -	\$ 35,210,164	\$ -
487,801	-	487,801	-

See accompanying notes to financial statements.

**COUNTY OF DANE**

**STATEMENT OF FIDUCIARY NET ASSETS  
FIDUCIARY FUNDS  
December 31, 2009**

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	<u>Private Purpose Trusts</u>	<u>Agency Funds</u>
<b>ASSETS</b>		
Cash and investments	\$ 205,077	\$ 3,689,121
Taxes receivable	-	9,767,194
Total Assets	<u>205,077</u>	<u>13,456,315</u>
<b>LIABILITIES</b>		
Accounts payable	-	4,733
Other accrued liabilities and deposits	-	3,546,834
Due to other governmental units	-	9,904,748
Total Liabilities	<u>-</u>	<u>13,456,315</u>
<b>NET ASSETS</b>		
Reserved for private purpose trust activities	<u>205,077</u>	<u>-</u>
<b>TOTAL NET ASSETS</b>	<u>\$ 205,077</u>	<u>\$ -</u>

See accompanying notes to financial statements.

**COUNTY OF DANE**

**STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS  
FIDUCIARY FUNDS  
For the Year Ended December 31, 2009**

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	<u>Private Purpose Trusts</u>
<b>ADDITIONS</b>	
Investment income	\$ 14,106
Total Additions	<u>14,106</u>
<b>DEDUCTIONS</b>	
Scholarships and Badger Prairie Health Care	
Cultural affairs program benefits	40
Center patient benefits	<u>6,738</u>
Total Deductions	<u>6,778</u>
<b>Change in Net Assets</b>	7,328
NET ASSETS - Beginning	<u>197,749</u>
<b>NET ASSETS - ENDING</b>	<u>\$ 205,077</u>

**COUNTY OF DANE**

STATEMENT OF NET ASSETS  
COMPONENT UNITS  
December 31, 2009

	Dane County Housing Authority	Henry Vilas Park Zoological Society, Inc.	Totals
<b>ASSETS</b>			
Cash and investments	\$ 1,238,651	\$ 4,173,361	\$ 5,412,012
Receivables			
Accounts	54,879	-	54,879
Interest	-	11,041	11,041
Due from other governments	8,778	-	8,778
Inventories	-	144,529	144,529
Prepaid items	13,445	1,224	14,669
Total Current Assets	<u>1,315,753</u>	<u>4,330,155</u>	<u>5,645,908</u>
Noncurrent Assets			
Restricted cash and investments	881,434	-	881,434
Accounts	-	1,956,584	1,956,584
Notes receivable - revolving loans	211,252	-	211,252
Capital Assets			
Land	1,192,560	-	1,192,560
Construction in progress	14,477	-	14,477
Buildings	5,799,181	-	5,799,181
Machinery and equipment	193,791	121,267	315,058
Less accumulated depreciation	<u>(5,777,596)</u>	<u>(88,057)</u>	<u>(5,865,653)</u>
Total Capital Assets (Net of Accumulated Depreciation)	<u>1,422,413</u>	<u>33,210</u>	<u>1,455,623</u>
Total Noncurrent Assets	<u>2,515,099</u>	<u>1,989,794</u>	<u>4,504,893</u>
Total Assets	<u>3,830,852</u>	<u>6,319,949</u>	<u>10,150,801</u>
<b>LIABILITIES</b>			
Current Liabilities			
Accounts payable	22,955	83,832	106,787
Other accrued liabilities and deposits	153,929	142,105	296,034
Unearned revenue	654,801	-	654,801
Total Current Liabilities	<u>831,685</u>	<u>225,937</u>	<u>1,057,622</u>
Noncurrent Liabilities			
Unfunded pension obligation	275,065	-	275,065
Other long-term liabilities	41,715	-	41,715
Unearned revenue	161,251	-	161,251
Total Noncurrent Liabilities	<u>478,031</u>	<u>-</u>	<u>478,031</u>
Total Liabilities	<u>1,309,716</u>	<u>225,937</u>	<u>1,535,653</u>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	1,422,413	33,210	1,455,623
Restricted for rehabilitation	200,833	-	200,833
Restricted for housing assistance payments	372,688	-	372,688
Restricted for zoo exhibits	-	2,017,418	2,017,418
Unrestricted	525,202	4,043,384	4,568,586
<b>TOTAL NET ASSETS</b>	<u>\$ 2,521,136</u>	<u>\$ 6,094,012</u>	<u>\$ 8,615,148</u>

See accompanying notes to financial statements.



**COUNTY OF DANE**

COMBINING STATEMENT OF ACTIVITIES  
 COMPONENT UNITS  
 For the Year Ended December 31, 2009

	Dane County Housing Authority	Henry Vilas Park Zoological Society, Inc.	Totals
<b>EXPENSES</b>			
Culture, education, and recreation	\$ -	\$ 1,356,693	\$ 1,356,693
Conservation and development	9,330,774	-	9,330,774
Total Expenses	<u>9,330,774</u>	<u>1,356,693</u>	<u>10,687,467</u>
<b>PROGRAM REVENUES</b>			
Charges for services	656,499	939,473	1,595,972
Operating grants and contributions	7,946,845	973,138	8,919,983
Total Program Revenues	<u>8,603,344</u>	<u>1,912,611</u>	<u>10,515,955</u>
Net Revenue (Expense)	<u>(727,430)</u>	<u>555,918</u>	<u>(171,512)</u>
<b>GENERAL REVENUES</b>			
Investment income	18,802	88,681	107,483
Miscellaneous	114,018	-	114,018
Total General Revenues	<u>132,820</u>	<u>88,681</u>	<u>221,501</u>
<b>Change in Net Assets</b>	<u>(594,610)</u>	<u>644,599</u>	<u>49,989</u>
TOTAL NET ASSETS - Beginning	<u>3,115,746</u>	<u>5,449,413</u>	<u>8,565,159</u>
<b>TOTAL NET ASSETS - ENDING</b>	<u>\$ 2,521,136</u>	<u>\$ 6,094,012</u>	<u>\$ 8,615,148</u>

See accompanying notes to financial statements.