

**COUNTY OF DANE**

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

	Primary Government			Component Units
	Governmental Activities	Business- type Activities	Totals	
<b>ASSETS</b>				
Cash and investments	\$ 19,812,214	\$ 58,767,694	\$ 78,579,908	\$ 5,412,012
Receivables (net of allowance for uncollectibles)				
Taxes	123,587,182	5,177,879	128,765,061	-
Delinquent taxes	17,503,795	-	17,503,795	-
Accounts	5,514,828	3,942,826	9,457,654	2,011,463
Loans	6,915,465	-	6,915,465	211,252
Other	7,814	-	7,814	11,041
Due from other governmental units	12,745,847	2,693,218	15,439,065	8,778
Internal balances	4,351,598	(4,351,598)	-	-
Inventories	17,798	1,643,466	1,661,264	144,529
Prepaid items	25,118	5,599	30,717	14,669
Deposits	50,000	-	50,000	-
Restricted Assets				
Cash and investments	-	26,592,222	26,592,222	881,434
Deposit with Wisconsin Municipal Mutual Insurance Company	1,809,171	-	1,809,171	-
Other assets	176,174	424,549	600,723	-
Capital Assets				
Land	100,823,766	29,021,620	129,845,386	1,192,560
Construction in progress	5,246,163	14,762,562	20,008,725	14,477
Land Improvements (non-depreciable)	30,522,800	-	30,522,800	-
Land Improvements (depreciable)	14,931,422	166,997,769	181,929,191	-
Buildings	166,305,310	146,660,920	312,966,230	5,799,181
Zoo animals	296,070	-	296,070	-
Machinery and equipment	28,917,607	43,073,864	71,991,471	315,058
Infrastructure	107,514,627	-	107,514,627	-
Less: Accumulated depreciation	(121,728,245)	(109,411,958)	(231,140,203)	(5,865,653)
Total Assets	<u>525,346,524</u>	<u>386,000,632</u>	<u>911,347,156</u>	<u>10,150,801</u>
<b>LIABILITIES</b>				
Accounts payable	9,221,763	4,310,695	13,532,458	106,787
Accrued payroll and payroll taxes	6,561,482	1,463,358	8,024,840	-
Other accrued liabilities and deposits	9,371,851	456,006	9,827,857	296,034
Due to other governmental units	6,401,818	854,135	7,255,953	-
Unearned revenue	123,810,384	5,177,879	128,988,263	816,052
Noncurrent Liabilities				
Due within one year	24,475,797	9,537,300	34,013,097	-
Due in more than one year	172,138,152	102,138,343	274,276,495	316,780
Total Liabilities	<u>351,981,247</u>	<u>123,937,716</u>	<u>475,918,963</u>	<u>1,535,653</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	213,249,504	218,117,613	431,367,117	1,455,623
Restricted for:				
Debt service	205,925	-	205,925	-
Health services	2,757	-	2,757	-
Library operations	114,237	-	114,237	-
Improvement of land information	996,920	-	996,920	-
Construction or repairs to bridges and culverts	152,067	-	152,067	-
Loan programs	3,920,741	-	3,920,741	-
Grant funding proceeds	3,137,871	-	3,137,871	-
Trust activities - expendable	388,855	-	388,855	-
Capital projects	-	1,166,510	1,166,510	-
Zoo exhibits	-	-	-	2,017,418
Housing programs	-	-	-	573,521
Unrestricted (deficit)	(48,803,600)	42,778,793	(6,024,807)	4,568,586
<b>TOTAL NET ASSETS</b>	<u>\$ 173,365,277</u>	<u>\$ 262,062,916</u>	<u>\$ 435,428,193</u>	<u>\$ 8,615,148</u>

See accompanying notes to financial statements.

**COUNTY OF DANE**

STATEMENT OF ACTIVITIES  
For the Year Ended December 31, 2009

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government</b>				
<b>Governmental Activities</b>				
General government	\$ 30,163,178	\$ 6,579,138	\$ 8,766,298	\$ 1,261,628
Health and human services	218,532,765	4,287,405	155,893,357	-
Public safety and criminal justice	96,466,252	8,192,564	6,407,585	74,600
Public works	6,325,656	786,273	272,265	3,892,104
Culture, education and recreation	24,283,981	10,864,750	858,602	731,166
Conservation and economic development	5,968,869	1,728,631	2,946,473	573,845
Interest and fiscal charges	6,034,805	-	-	-
<b>Total Governmental Activities</b>	<b>387,775,506</b>	<b>32,438,761</b>	<b>175,144,580</b>	<b>6,533,343</b>
<b>Business-type Activities</b>				
Airport	22,261,385	16,647,400	-	38,204,642
Highway	18,228,652	11,483,362	3,983,474	-
Sanitary landfill	9,763,387	5,680,817	-	-
Badger Prairie Health Care Center	16,019,502	5,884,399	1,302,381	-
Printing and services - non-major fund	1,258,184	1,108,100	-	-
Methane gas - non-major fund	1,124,670	2,455,686	-	-
<b>Total Business-type Activities</b>	<b>68,655,780</b>	<b>43,259,764</b>	<b>5,285,855</b>	<b>38,204,642</b>
<b>Total Primary Government</b>	<b>\$ 456,431,286</b>	<b>\$ 75,698,525</b>	<b>\$ 180,430,435</b>	<b>\$ 44,737,985</b>
<b>Component Units</b>				
Henry Vilas Park Zoological Society, Inc.	1,356,693	939,473	973,138	-
Dane County Housing Authority	9,330,774	656,499	7,946,845	-
<b>Total Component Units</b>	<b>\$ 10,687,467</b>	<b>\$ 1,595,972</b>	<b>\$ 8,919,983</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
\$ (13,556,114)	\$ -	\$ (13,556,114)	\$ -
(58,352,003)	-	(58,352,003)	-
(81,791,503)	-	(81,791,503)	-
(1,375,014)	-	(1,375,014)	-
(11,829,463)	-	(11,829,463)	-
(719,920)	-	(719,920)	-
(6,034,805)	-	(6,034,805)	-
<u>(173,658,822)</u>	<u>-</u>	<u>(173,658,822)</u>	<u>-</u>
-	32,590,657	32,590,657	-
-	(2,761,816)	(2,761,816)	-
-	(4,082,570)	(4,082,570)	-
-	(8,832,722)	(8,832,722)	-
-	(150,084)	(150,084)	-
-	1,331,016	1,331,016	-
-	<u>18,094,481</u>	<u>18,094,481</u>	<u>-</u>
(173,658,822)	18,094,481	(155,564,341)	-
-	-	-	555,918
-	-	-	(727,430)
106,958,696	-	106,958,696	-
12,029,200	-	12,029,200	-
-	4,398,579	4,398,579	-
40,293,014	-	40,293,014	-
5,456,446	-	5,456,446	-
5,794,163	-	5,794,163	-
326,795	-	326,795	-
1,121,321	436,747	1,558,068	107,483
478,422	18,074	496,496	-
824,668	291,234	1,115,902	114,018
(3,028,147)	3,028,147	-	-
<u>170,254,578</u>	<u>8,172,781</u>	<u>178,427,359</u>	<u>221,501</u>
(3,404,244)	26,267,262	22,863,018	49,989
<u>176,769,521</u>	<u>235,795,654</u>	<u>412,565,175</u>	<u>8,565,159</u>
<u>\$ 173,365,277</u>	<u>\$ 262,062,916</u>	<u>\$ 435,428,193</u>	<u>\$ 8,615,148</u>

See accompanying notes to financial statements.