

SUPPLEMENTARY INFORMATION

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, 2009

CURRENT EXPENDITURES	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
GENERAL GOVERNMENT				
County Board	\$ 849,781	\$ 849,781	\$ 801,831	\$ 47,950
Executive	1,859,460	1,873,642	1,754,299	119,343
County Clerk	557,679	568,129	490,901	77,228
Administrative	6,900,504	6,903,027	6,518,337	384,690
Treasurer	647,666	647,666	703,365	(55,699)
Corporation Counsel	6,027,532	6,027,532	6,043,422	(15,890)
Register of Deeds	1,535,935	1,532,935	1,396,368	136,567
Facilities Management	6,865,580	6,865,580	7,196,747	(331,167)
Total General Government	25,244,137	25,268,292	24,905,270	363,022
HEALTH AND HUMAN SERVICES				
Veterans' Services	532,192	540,202	513,077	27,125
PUBLIC SAFETY AND CRIMINAL JUSTICE				
Sheriff	61,576,683	62,353,065	61,997,163	355,902
Public Safety Communications	6,107,792	6,172,259	6,618,372	(446,113)
Emergency Management	1,536,611	2,134,205	1,740,496	393,709
Juvenile Court Program	2,888,363	2,939,603	3,039,206	(99,603)
Law Clerks	259,500	259,500	247,555	11,945
Clerk of Courts	10,656,364	10,744,348	10,465,636	278,712
Family Court Counseling	994,375	995,111	946,153	48,958
Coroner	1,181,147	1,181,159	1,055,768	125,391
District Attorney	4,555,256	4,822,794	4,599,923	222,871
Total Public Safety and Criminal Justice	89,756,091	91,602,044	90,710,272	891,772
PUBLIC WORKS				
Parking Ramp	279,008	279,008	237,984	41,024
Public Works	394,454	404,454	686,787	(282,333)
Total Public Works	673,462	683,462	924,771	(241,309)
CULTURE, EDUCATION AND RECREATION				
Henry Vilas Zoo	1,947,288	1,949,995	2,058,976	(108,981)
Parks	4,925,913	6,022,997	4,740,432	1,282,565
Alliant Center	9,297,164	9,424,128	7,544,871	1,879,257
County Extension	937,505	977,856	943,607	34,249
Other	327,514	327,514	327,514	-
Total Culture, Education and Recreation	17,435,384	18,702,490	15,615,400	3,087,090
CONSERVATION AND ECONOMIC DEVELOPMENT				
Land Conservation	1,504,980	1,969,632	1,538,076	431,556
Planning and Development	3,135,398	3,347,909	3,011,095	336,814
Total Conservation and Economic Development	4,640,378	5,317,541	4,549,171	768,370
Total Current Expenditures	138,281,644	142,114,031	137,217,961	4,896,070

COUNTY OF DANE

GENERAL FUND (cont.)
 SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
 For the Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
CAPITAL OUTLAY				
GENERAL GOVERNMENT				
Register of Deeds	\$ -	\$ 3,000	\$ 2,854	\$ 146
Facilities Management	-	51,500	29,184	22,316
Total General Government	-	54,500	32,038	22,462
PUBLIC SAFETY AND CRIMINAL JUSTICE				
Sheriff	-	381,162	348,693	32,469
Emergency Management	-	215,713	142,572	73,141
Juvenile Court Program	-	1,494	-	1,494
Clerk of Courts	4,500	4,500	5,126	(626)
Total Public Safety and Criminal Justice	4,500	602,869	496,391	106,478
PUBLIC WORKS				
Public Works	26,600	26,600	26,520	80
CULTURE, EDUCATION AND RECREATION				
Parks	-	508,437	67,409	441,028
Alliant Center	-	1,222,225	302,624	919,601
Total Culture, Education and Recreation	-	1,730,662	370,033	1,360,629
Total Capital Outlay	31,100	2,414,631	924,982	1,489,649
TOTAL CURRENT EXPENDITURES AND CAPITAL OUTLAY	\$ 138,312,744	\$ 144,528,662	\$ 138,142,943	\$ 6,385,719

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, 2009

	Special Revenue Funds			
	Board of Health	Library	Land Information	Bridge Aid
ASSETS				
Cash and investments	\$ 7,901	\$ 147,875	\$ 986,870	\$ 152,067
Receivables				
Taxes	4,891,246	4,474,282	-	93,400
Accounts	-	47	53,697	-
Loans	-	-	-	-
Due from other governments	660,266	10,923	-	-
 TOTAL ASSETS	 <u>\$ 5,559,413</u>	 <u>\$ 4,633,127</u>	 <u>\$ 1,040,567</u>	 <u>\$ 245,467</u>
LIABILITIES				
Accounts payable	\$ 11,291	\$ 24,774	\$ 144	\$ -
Accrued payroll and payroll taxes	139,040	19,088	25,179	-
Due to other governments	-	-	18,324	-
Due to other funds	515,079	746	-	-
Deferred revenue	4,891,246	4,474,282	-	93,400
Total Liabilities	<u>5,556,656</u>	<u>4,518,890</u>	<u>43,647</u>	<u>93,400</u>
FUND BALANCES				
Reserved for:				
Encumbrances	-	-	-	-
Trust activities	-	-	-	-
Unreserved and undesignated (deficit)	2,757	114,237	996,920	152,067
Total Fund Balances (Deficit)	<u>2,757</u>	<u>114,237</u>	<u>996,920</u>	<u>152,067</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 5,559,413</u>	 <u>\$ 4,633,127</u>	 <u>\$ 1,040,567</u>	 <u>\$ 245,467</u>

Special Revenue Funds					Total
CDBG Loans	HOME	Commerce Revolving Loan	HELP	Scheidegger Trust Fund	Nonmajor Governmental Funds
\$ 161,154	\$ -	\$ 371,705	\$ -	\$ 388,855	\$ 2,216,427
-	-	-	-	-	9,458,928
-	-	-	-	-	53,744
3,100,691	3,137,984	623,208	53,582	-	6,915,465
241,320	103,599	-	-	-	1,016,108
<u>\$ 3,503,165</u>	<u>\$ 3,241,583</u>	<u>\$ 994,913</u>	<u>\$ 53,582</u>	<u>\$ 388,855</u>	<u>\$ 19,660,672</u>
\$ 90,924	\$ 69	\$ -	\$ -	\$ -	\$ 127,202
-	-	-	-	-	183,307
445,916	-	-	-	-	464,240
94,079	103,643	-	-	-	713,547
2,725,691	3,137,984	623,208	53,582	-	15,999,393
3,356,610	3,241,696	623,208	53,582	-	17,487,689
729,319	311,548	-	-	-	1,040,867
-	-	-	-	388,855	388,855
(582,764)	(311,661)	371,705	-	-	743,261
146,555	(113)	371,705	-	388,855	2,172,983
<u>\$ 3,503,165</u>	<u>\$ 3,241,583</u>	<u>\$ 994,913</u>	<u>\$ 53,582</u>	<u>\$ 388,855</u>	<u>\$ 19,660,672</u>

COUNTY OF DANE

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

	Special Revenue Funds			
	Board of Health	Library	Land Information	Bridge Aid
REVENUES				
Taxes	\$ 5,292,933	\$ 4,354,258	\$ -	\$ 180,700
Intergovernmental	-	39,894	300	-
Public charges for services	-	4,944	892,463	-
Investment Income	-	-	2,689	544
Miscellaneous	60	1,607	-	-
Total Revenues	<u>5,292,993</u>	<u>4,400,703</u>	<u>895,452</u>	<u>181,244</u>
EXPENDITURES				
Current				
Health and human services	5,196,930	-	-	-
Public works	-	-	-	163,542
Culture, education and recreation	-	4,351,910	-	-
Conservation and economic development	-	-	747,567	-
Capital Outlay	-	-	144,657	-
Total Expenditures	<u>5,196,930</u>	<u>4,351,910</u>	<u>892,224</u>	<u>163,542</u>
Excess (deficiency) of revenues over (under) expenditures	96,063	48,793	3,228	17,702
OTHER FINANCING SOURCES (USES)				
General obligation debt issued	-	-	270,000	-
Transfers in	-	-	-	-
Transfers out	(95,638)	(4,145)	(7,727)	(544)
Net Change in Fund Balances	425	44,648	265,501	17,158
FUND BALANCES (DEFICIT) - Beginning	<u>2,332</u>	<u>69,589</u>	<u>731,419</u>	<u>134,909</u>
FUND BALANCES (DEFICIT) - ENDING	<u>\$ 2,757</u>	<u>\$ 114,237</u>	<u>\$ 996,920</u>	<u>\$ 152,067</u>

Special Revenue Funds					Total Nonmajor Governmental Funds
CDBG Loans	HOME	Commerce Revolving Loan	HELP	Scheidegger Trust Fund	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,827,891
789,536	494,359	84,805	-	-	1,408,894
-	-	-	-	-	897,407
4,802	-	4,461	-	239	12,735
129,982	18,886	-	-	-	150,535
<u>924,320</u>	<u>513,245</u>	<u>89,266</u>	<u>-</u>	<u>239</u>	<u>12,297,462</u>
-	-	-	-	-	5,196,930
-	-	-	-	-	163,542
-	-	-	-	-	4,351,910
870,391	513,245	273,500	37,534	-	2,442,237
-	-	-	-	-	144,657
<u>870,391</u>	<u>513,245</u>	<u>273,500</u>	<u>37,534</u>	<u>-</u>	<u>12,299,276</u>
53,929	-	(184,234)	(37,534)	239	(1,814)
-	-	-	-	-	270,000
-	-	-	37,534	-	37,534
-	-	-	-	-	(108,054)
53,929	-	(184,234)	-	239	197,666
<u>92,626</u>	<u>(113)</u>	<u>555,939</u>	<u>-</u>	<u>388,616</u>	<u>1,975,317</u>
<u>\$ 146,555</u>	<u>\$ (113)</u>	<u>\$ 371,705</u>	<u>\$ -</u>	<u>\$ 388,855</u>	<u>\$ 2,172,983</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, 2009

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Taxes	\$ 12,029,200	\$ 12,029,200	\$ -
Intergovernmental	1,875,000	1,875,000	-
Investment income	-	167,519	167,519
Miscellaneous	1,474,500	284,428	(1,190,072)
Total Revenues	<u>15,378,700</u>	<u>14,356,147</u>	<u>(1,022,553)</u>
EXPENDITURES			
Debt Service			
Principal retirement	10,765,400	13,009,090	(2,243,690)
Interest and fees	5,620,300	6,390,516	(770,216)
Total Expenditures	<u>16,385,700</u>	<u>19,399,606</u>	<u>(3,013,906)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,007,000)</u>	<u>(5,043,459)</u>	<u>(4,036,459)</u>
OTHER FINANCING SOURCES			
General obligation debt issued	-	205,411	205,411
Debt premium	-	86,921	86,921
Transfers in	1,007,000	5,316,908	4,309,908
Total Other Financing Sources	<u>1,007,000</u>	<u>5,609,240</u>	<u>4,602,240</u>
Net Change in Fund Balance	-	565,781	565,781
FUND BALANCE - Beginning	<u>437,074</u>	<u>437,074</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ 437,074</u>	<u>\$ 1,002,855</u>	<u>\$ 565,781</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, 2009

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Intergovernmental	\$ 3,649,806	\$ 955,443	\$ (2,694,363)
Public charges for services	945,932	873,845	(72,087)
Investment income	262,500	67,476	(195,024)
Miscellaneous	<u>2,972,912</u>	<u>43,480</u>	<u>(2,929,432)</u>
Total Revenues	<u>7,831,150</u>	<u>1,940,244</u>	<u>(5,890,906)</u>
EXPENDITURES			
Capital outlay	<u>72,042,287</u>	<u>13,834,133</u>	<u>58,208,154</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(64,211,137)</u>	<u>(11,893,889)</u>	<u>52,317,248</u>
OTHER FINANCING SOURCES (USES)			
General obligation debt issued	49,366,888	8,241,532	(41,125,356)
Transfers out	<u>(262,500)</u>	<u>(67,476)</u>	<u>195,024</u>
Total Other Financing Sources (Uses)	<u>49,104,388</u>	<u>8,174,056</u>	<u>(40,930,332)</u>
Net Change in Fund Balance	(15,106,749)	(3,719,833)	11,386,916
FUND BALANCE - Beginning	<u>15,698,130</u>	<u>15,698,130</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ 591,381</u>	<u>\$ 11,978,297</u>	<u>\$ 11,386,916</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, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Taxes	\$ 5,292,933	\$ 5,292,933	\$ -
Miscellaneous	<u>-</u>	<u>60</u>	<u>60</u>
Total Revenues	<u>5,292,933</u>	<u>5,292,993</u>	<u>60</u>
EXPENDITURES			
Current			
Health and human services			
Personal services	5,213,862	5,118,597	95,265
Contractual services	61,224	60,664	560
Other	<u>17,847</u>	<u>17,669</u>	<u>178</u>
Total Expenditures	<u>5,292,933</u>	<u>5,196,930</u>	<u>96,003</u>
Excess of revenues over expenditures	-	96,063	96,063
OTHER FINANCING USES			
Transfers out	<u>-</u>	<u>(95,638)</u>	<u>(95,638)</u>
Net Change in Fund Balance	-	425	425
FUND BALANCE - Beginning	<u>2,332</u>	<u>2,332</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ 2,332</u>	<u>\$ 2,757</u>	<u>\$ 425</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, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Taxes	\$ 4,354,258	\$ 4,354,258	\$ -
Intergovernmental	39,748	39,894	146
Public charges for services	12,800	4,944	(7,856)
Miscellaneous	10,000	1,607	(8,393)
Total Revenues	<u>4,416,806</u>	<u>4,400,703</u>	<u>(16,103)</u>
EXPENDITURES			
Current			
Culture, education and recreation			
Personal services	571,675	525,834	45,841
Contractual services	3,676,906	3,651,238	25,668
Other	169,748	174,838	(5,090)
Total Expenditures	<u>4,418,329</u>	<u>4,351,910</u>	<u>66,419</u>
Excess (deficiency) of revenues over (under) expenditures	(1,523)	48,793	50,316
OTHER FINANCING USES			
Transfers out	-	(4,145)	(4,145)
Net Change in Fund Balance	(1,523)	44,648	46,171
FUND BALANCE - Beginning	<u>69,589</u>	<u>69,589</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ 68,066</u>	<u>\$ 114,237</u>	<u>\$ 46,171</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, 2009

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Intergovernmental	\$ 300	\$ 300	\$ -
Public charges for services	917,200	892,463	(24,737)
Investment Income	60,800	2,689	(58,111)
Total Revenues	<u>978,300</u>	<u>895,452</u>	<u>(82,848)</u>
EXPENDITURES			
Current			
Conservation and economic development			
Personal services	570,100	555,142	14,958
Contractual services	226,303	115,300	111,003
Other	25,700	77,125	(51,425)
Total Conservation and Economic Development Expenditures	822,103	747,567	74,536
Capital Outlay	777,500	144,657	632,843
Total Expenditures	<u>1,599,603</u>	<u>892,224</u>	<u>707,379</u>
Excess (deficiency) of revenues over (under) expenditures	(621,303)	3,228	624,531
OTHER FINANCING SOURCES (USES)			
General obligation debt issued	270,000	270,000	-
Transfers out	(60,800)	(7,727)	53,073
Total Other Financing Sources (Uses)	209,200	262,273	53,073
Net Change in Fund Balance	(412,103)	265,501	677,604
FUND BALANCE - Beginning	<u>731,419</u>	<u>731,419</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ 319,316</u>	<u>\$ 996,920</u>	<u>\$ 677,604</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, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Taxes	\$ 180,700	\$ 180,700	\$ -
Investment income	<u>2,800</u>	<u>544</u>	<u>(2,256)</u>
Total Revenues	<u>183,500</u>	<u>181,244</u>	<u>(2,256)</u>
EXPENDITURES			
Current			
Public works	<u>315,609</u>	<u>163,542</u>	<u>152,067</u>
Excess (deficiency) of revenues over (under) expenditures	(132,109)	17,702	149,811
OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(2,800)</u>	<u>(544)</u>	<u>2,256</u>
Net Change in Fund Balance	(134,909)	17,158	152,067
FUND BALANCE - Beginning	<u>134,909</u>	<u>134,909</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ 152,067</u>	<u>\$ 152,067</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, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Intergovernmental	\$ 1,518,968	\$ 789,536	\$ (729,432)
Investment income	-	4,802	4,802
Miscellaneous	<u>95,000</u>	<u>129,982</u>	<u>34,982</u>
Total Revenues	<u>1,613,968</u>	<u>924,320</u>	<u>(689,648)</u>
EXPENDITURES			
Conservation and economic development	<u>2,427,988</u>	<u>870,391</u>	<u>1,557,597</u>
Excess (deficiency) of revenues over (under) expenditures	(814,020)	53,929	867,949
FUND BALANCE - Beginning	<u>92,626</u>	<u>92,626</u>	<u>-</u>
FUND BALANCE (DEFICIT) - ENDING	<u>\$ (721,394)</u>	<u>\$ 146,555</u>	<u>\$ 867,949</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, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Intergovernmental	\$ 915,440	\$ 494,359	\$ (421,081)
Miscellaneous	15,000	18,886	3,886
Total Revenues	<u>930,440</u>	<u>513,245</u>	<u>(417,195)</u>
EXPENDITURES			
Conservation and economic development	<u>1,245,025</u>	<u>513,245</u>	<u>731,780</u>
Excess (deficiency) of revenues over (under) expenditures	(314,585)	-	314,585
FUND BALANCE (DEFICIT) - Beginning	<u>(113)</u>	<u>(113)</u>	<u>-</u>
FUND BALANCE (DEFICIT) - ENDING	<u>\$ (314,698)</u>	<u>\$ (113)</u>	<u>\$ 314,585</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, 2009**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Intergovernmental	\$ 1,264,700	\$ 84,805	\$ (1,179,895)
Investment income	-	4,461	4,461
Total Revenues	<u>1,264,700</u>	<u>89,266</u>	<u>(1,175,434)</u>
EXPENDITURES			
Conservation and economic development	<u>1,264,700</u>	<u>273,500</u>	<u>991,200</u>
Total Expenditures	<u>1,264,700</u>	<u>273,500</u>	<u>991,200</u>
Excess (deficiency) of revenues over (under) expenditures	-	(184,234)	(184,234)
FUND BALANCE - Beginning	<u>555,939</u>	<u>555,939</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ 555,939</u>	<u>\$ 371,705</u>	<u>\$ (184,234)</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, 2009

	Final Budget	Actual	Variance with Final Budget
REVENUES	\$ -	\$ -	\$ -
EXPENDITURES			
Conservation and economic development	60,000	37,534	22,466
Total Expenditures	60,000	37,534	22,466
Excess (deficiency) of revenues over (under) expenditures	(60,000)	(37,534)	22,466
OTHER FINANCING SOURCES			
Transfers in	60,000	37,534	(22,466)
Net Change in Fund Balance	-	-	-
FUND BALANCE - Beginning	-	-	-
FUND BALANCE - ENDING	\$ -	\$ -	\$ -

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, 2009

	Enterprise Funds		Totals
	Printing and Services	Methane Gas	
ASSETS			
Current Assets			
Cash and investments	\$ -	\$ 383,830	\$ 383,830
Accounts receivable, net	2,911	531,476	534,387
Due from other governmental units	108,587	-	108,587
Inventories	141,320	-	141,320
Total Current Assets	<u>252,818</u>	<u>915,306</u>	<u>1,168,124</u>
Noncurrent Assets			
Capital Assets			
Construction in progress	-	722,586	722,586
Machinery and equipment	593,593	5,288,483	5,882,076
Less: Accumulated depreciation	(508,244)	(2,135,408)	(2,643,652)
Total Capital Assets (Net of Accumulated Depreciation)	<u>85,349</u>	<u>3,875,661</u>	<u>3,961,010</u>
Total Noncurrent Assets	<u>85,349</u>	<u>3,875,661</u>	<u>3,961,010</u>
Total Assets	<u>338,167</u>	<u>4,790,967</u>	<u>5,129,134</u>
LIABILITIES			
Current Liabilities			
Accounts payable	62,875	93,481	156,356
Accrued payroll and payroll taxes	23,869	4,182	28,051
Accrued compensated absences	87,975	11,430	99,405
Other accrued liabilities and deposits	-	7,920	7,920
Due to other governments	5,460	-	5,460
Due to other funds	2,024	-	2,024
Current portion of general obligation debt	-	375,502	375,502
Total Current Liabilities	<u>182,203</u>	<u>492,515</u>	<u>674,718</u>
Noncurrent Liabilities			
Advances from other funds	314,089	-	314,089
Accrued compensated absences	135,382	35,718	171,100
Other post-employment benefits	22,509	1,484	23,993
General obligation debt	-	1,749,919	1,749,919
Total Noncurrent Liabilities	<u>471,980</u>	<u>1,787,121</u>	<u>2,259,101</u>
Total Liabilities	<u>654,183</u>	<u>2,279,636</u>	<u>2,933,819</u>
NET ASSETS			
Invested in capital assets, net of related debt	85,349	2,084,212	2,169,561
Unrestricted (deficit)	(401,365)	427,119	25,754
TOTAL NET ASSETS (DEFICIT)	<u>\$ (316,016)</u>	<u>\$ 2,511,331</u>	<u>\$ 2,195,315</u>

COUNTY OF DANE

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

	Enterprise Funds		Totals
	Printing and Services	Methane Gas	
OPERATING REVENUES			
Charges for services	\$ 1,108,100	\$ 2,455,686	\$ 3,563,786
Total Operating Revenues	<u>1,108,100</u>	<u>2,455,686</u>	<u>3,563,786</u>
OPERATING EXPENSES			
Personal services	652,245	99,884	752,129
Contractual services	140,481	-	140,481
Other	462,496	662,549	1,125,045
Depreciation	2,928	241,218	244,146
Total Operating Expenses	<u>1,258,150</u>	<u>1,003,651</u>	<u>2,261,801</u>
Operating Income (Loss)	<u>(150,050)</u>	<u>1,452,035</u>	<u>1,301,985</u>
NONOPERATING REVENUES (EXPENSES)			
Investment income	741	2,445	3,186
Interest expense	(34)	(44,967)	(45,001)
Amortization of bond premium	-	7,419	7,419
Gain (loss) on sale or disposal of capital assets	-	(76,052)	(76,052)
Total Nonoperating Revenues (Expenses)	<u>707</u>	<u>(111,155)</u>	<u>(110,448)</u>
Income (loss) before transfers	(149,343)	1,340,880	1,191,537
Transfers out	<u>(4,876)</u>	<u>(1,340,880)</u>	<u>(1,345,756)</u>
Change in Net Assets	(154,219)	-	(154,219)
TOTAL NET ASSETS (DEFICIT) - Beginning	<u>(161,797)</u>	<u>2,511,331</u>	<u>2,349,534</u>
TOTAL NET ASSETS (DEFICIT) - ENDING	<u>\$ (316,016)</u>	<u>\$ 2,511,331</u>	<u>\$ 2,195,315</u>

COUNTY OF DANE

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR PROPRIETARY FUNDS
For the Year Ended December 31, 2009

	Enterprise Funds		
	Printing and Services	Methane Gas	Totals
CASH FLOWS FROM OPERATING ACTIVITIES			
Received from customers	\$ 280,150	\$ 2,123,545	\$ 2,403,695
Received from other funds	769,282	-	769,282
Paid to suppliers for goods and services	(682,577)	(592,083)	(1,274,660)
Paid to employees for services	(652,245)	(99,884)	(752,129)
Net Cash Flows From Operating Activities	<u>(285,390)</u>	<u>1,431,578</u>	<u>1,146,188</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers out	(4,876)	(1,340,880)	(1,345,756)
Advances from other funds	314,089	-	314,089
Net Cash Flows From Noncapital Financing Activities	<u>309,213</u>	<u>(1,340,880)</u>	<u>(1,031,667)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Debt issued	-	1,016,546	1,016,546
Principal payments on long-term debt	-	(251,938)	(251,938)
Interest paid on capital debt	(34)	(33,502)	(33,536)
Acquisition and construction of capital assets	(24,530)	(722,586)	(747,116)
Net Cash Flows From Capital and Related Financing Activities	<u>(24,564)</u>	<u>8,520</u>	<u>(16,044)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Investment income	741	2,445	3,186
Net Cash Flows From Investing Activities	<u>741</u>	<u>2,445</u>	<u>3,186</u>
Net Increase in Cash and Cash Equivalents	-	101,663	101,663
CASH AND CASH EQUIVALENTS - Beginning of Year	<u>-</u>	<u>282,167</u>	<u>282,167</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ -</u>	<u>\$ 383,830</u>	<u>\$ 383,830</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 (loss)	\$ (150,050)	\$ 1,452,035	\$ 1,301,985
Adjustments to reconcile operating income (loss) to net cash flows from operating activities			
Depreciation	2,928	241,218	244,146
Change in assets and liabilities			
Accounts receivable	(536)	(332,141)	(332,677)
Due from other governmental units	(58,132)	-	(58,132)
Inventories	9,276	-	9,276
Accounts payable	7,107	64,142	71,249
Accrued payroll and payroll taxes	4,177	308	4,485
Accrued compensated absences	43,478	5,281	48,759
Other post-employment benefits	7,775	735	8,510
Due to other funds	<u>(151,413)</u>	<u>-</u>	<u>(151,413)</u>
 NET CASH FLOWS FROM OPERATING ACTIVITIES	 <u>\$ (285,390)</u>	 <u>\$ 1,431,578</u>	 <u>\$ 1,146,188</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, 2009

	<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	\$ 273,289	\$ 515,631	\$ 362,039	\$ 485	\$ 1,151,444
Accounts receivable, net	-	641,966	-	29,401	671,367
Due from other governments	-	177,560	-	2,094	179,654
Due from other funds	-	4,112,670	-	101,332	4,214,002
Prepays	-	-	-	326	326
Deposits	50,000	-	-	-	50,000
Total Current Assets	<u>323,289</u>	<u>5,447,827</u>	<u>362,039</u>	<u>133,638</u>	<u>6,266,793</u>
Noncurrent Assets					
Restricted deposit with Wisconsin Municipal					
Mutual Insurance Company	-	1,809,171	-	-	1,809,171
Advance to other funds	528,655	314,089	-	-	842,744
Capital Assets					
Buildings	-	-	-	1,968,705	1,968,705
Machinery and equipment	-	-	-	996,723	996,723
Less: Accumulated depreciation	-	-	-	(1,483,070)	(1,483,070)
Total Capital Assets (Net of Accumulated Depreciation)	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,482,358</u>	<u>1,482,358</u>
Total Noncurrent Assets	<u>528,655</u>	<u>2,123,260</u>	<u>-</u>	<u>1,482,358</u>	<u>4,134,273</u>
Total Assets	<u>851,944</u>	<u>7,571,087</u>	<u>362,039</u>	<u>1,615,996</u>	<u>10,401,066</u>

LIABILITIES	Workers' Compensation	Liability Insurance	Employee Benefits	Consolidated Food Service	Totals
Current Liabilities					
Accounts payable	\$ 175,809	\$ 2,765	\$ -	\$ 102,404	\$ 280,978
Accrued payroll and payroll taxes	-	-	-	84,693	84,693
Accrued compensated absences	-	-	-	98,318	98,318
Other accrued liabilities and deposits	3,363,007	3,849,597	-	1,254	7,213,858
Due to other funds	-	-	-	1,747	1,747
Current portion of leases payable	-	-	-	14,473	14,473
Total Current Liabilities	<u>3,538,816</u>	<u>3,852,362</u>	<u>-</u>	<u>302,889</u>	<u>7,694,067</u>
Noncurrent Liabilities					
Advance from other funds	-	-	-	528,655	528,655
Leases payable	-	-	-	28,101	28,101
Accrued compensated absences	-	-	-	271,333	271,333
Other post-employment benefits	-	-	-	38,081	38,081
Total Noncurrent Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>866,170</u>	<u>866,170</u>
Total Liabilities	<u>3,538,816</u>	<u>3,852,362</u>	<u>-</u>	<u>1,169,059</u>	<u>8,560,237</u>
NET ASSETS					
Invested in capital assets, net of related debt	-	-	-	1,439,784	1,439,784
Unrestricted (deficit)	<u>(2,686,872)</u>	<u>3,718,725</u>	<u>362,039</u>	<u>(992,847)</u>	<u>401,045</u>
TOTAL NET ASSETS (DEFICIT)	<u>\$ (2,686,872)</u>	<u>\$ 3,718,725</u>	<u>\$ 362,039</u>	<u>\$ 446,937</u>	<u>\$ 1,840,829</u>

COUNTY OF DANE

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

	Workers' Compensation	Liability Insurance	Employee Benefits	Consolidated Food Service	Totals
OPERATING REVENUES					
Charges for services	\$ 1,319,810	\$ 1,693,860	\$ -	\$ 4,180,028	\$ 7,193,698
Other	-	6,000	-	-	6,000
Total Operating Revenues	<u>1,319,810</u>	<u>1,699,860</u>	<u>-</u>	<u>4,180,028</u>	<u>7,199,698</u>
OPERATING EXPENSES					
Personal services	-	-	-	2,100,240	2,100,240
Contractual services	-	-	80,732	11,433	92,165
Insurance services	2,241,249	3,846,219	-	-	6,087,468
Other	-	130,829	-	2,022,280	2,153,109
Depreciation	-	-	-	72,811	72,811
Total Operating Expenses	<u>2,241,249</u>	<u>3,977,048</u>	<u>80,732</u>	<u>4,206,764</u>	<u>10,505,793</u>
Operating Income (Loss)	<u>(921,439)</u>	<u>(2,277,188)</u>	<u>(80,732)</u>	<u>(26,736)</u>	<u>(3,306,095)</u>
NONOPERATING REVENUES					
Investment income	<u>2,631</u>	<u>430,802</u>	<u>1,983</u>	<u>-</u>	<u>435,416</u>
Total Nonoperating Revenues	<u>2,631</u>	<u>430,802</u>	<u>1,983</u>	<u>-</u>	<u>435,416</u>
Income (loss) before transfers	<u>(918,808)</u>	<u>(1,846,386)</u>	<u>(78,749)</u>	<u>(26,736)</u>	<u>(2,870,679)</u>
Transfers out	<u>(2,631)</u>	<u>(19,674)</u>	<u>(1,750)</u>	<u>(15,654)</u>	<u>(39,709)</u>
Changes in Net Assets	<u>(921,439)</u>	<u>(1,866,060)</u>	<u>(80,499)</u>	<u>(42,390)</u>	<u>(2,910,388)</u>
TOTAL NET ASSETS (DEFICIT) - Beginning	<u>(1,765,433)</u>	<u>5,584,785</u>	<u>442,538</u>	<u>489,327</u>	<u>4,751,217</u>
TOTAL NET ASSETS (DEFICIT) - ENDING	<u>\$ (2,686,872)</u>	<u>\$ 3,718,725</u>	<u>\$ 362,039</u>	<u>\$ 446,937</u>	<u>\$ 1,840,829</u>

COUNTY OF DANE

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended December 31, 2009

	Workers' Compen- sation	Liability Insurance
CASH FLOWS FROM OPERATING ACTIVITIES		
Received from customers	\$ -	\$ -
Received from other funds	1,319,896	1,693,860
Paid to suppliers for goods and services	(1,503,258)	(2,160,299)
Paid to employees for services	-	-
Net Cash Flows From Operating Activities	<u>(183,362)</u>	<u>(466,439)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers out	(2,631)	(19,674)
Interfund payments	-	(4,112,670)
Advances to other funds	<u>(528,655)</u>	<u>(314,089)</u>
Net Cash Flows From Noncapital Financing Activities	<u>(531,286)</u>	<u>(4,446,433)</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	<u>2,631</u>	<u>430,802</u>
Net Cash Flows From Investing Activities	<u>2,631</u>	<u>430,802</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(712,017)	(4,482,070)
CASH AND CASH EQUIVALENTS - Beginning of Year	<u>985,306</u>	<u>4,997,701</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 273,289</u>	<u>\$ 515,631</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FROM OPERATING ACTIVITIES		
Income (loss) from operations	\$ (921,439)	\$ (2,277,188)
Adjustments to reconcile income (loss) to net cash flows from operating activities:		
Depreciation	-	-
Change in assets and liabilities:		
Accounts receivable	86	(13,245)
Due from other funds	-	-
Due from other governments	-	(177,560)
Prepaid items	-	-
Accounts payable	109,611	(68,065)
Accrued compensated absences	-	-
Other accrued liabilities and deposits	628,380	2,069,619
Other post employment benefits	-	-
Due to other funds	-	-
NET CASH FLOWS FROM OPERATING ACTIVITIES	<u>\$ (183,362)</u>	<u>\$ (466,439)</u>
NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
None		

Employee Benefits	Consolidated Food Service	Totals
\$ -	\$ 244,689	\$ 244,689
-	3,892,707	6,906,463
(80,732)	(1,968,198)	(5,712,487)
-	(2,100,240)	(2,100,240)
<u>(80,732)</u>	<u>68,958</u>	<u>(661,575)</u>
(1,750)	(15,654)	(39,709)
-	-	(4,112,670)
-	(39,688)	(882,432)
<u>(1,750)</u>	<u>(55,342)</u>	<u>(5,034,811)</u>
-	(13,616)	(13,616)
-	(13,616)	(13,616)
1,983	-	435,416
<u>1,983</u>	<u>-</u>	<u>435,416</u>
(80,499)	-	(5,274,586)
<u>442,538</u>	<u>485</u>	<u>6,426,030</u>
<u>\$ 362,039</u>	<u>\$ 485</u>	<u>\$ 1,151,444</u>
\$ (80,732)	\$ (26,736)	\$(3,306,095)
-	72,811	72,811
-	(30,061)	(43,220)
-	5,168	5,168
-	-	(177,560)
-	(326)	(326)
-	(37,648)	3,898
-	53,283	53,283
-	13,876	2,711,875
-	18,859	18,859
-	(268)	(268)
<u>\$ (80,732)</u>	<u>\$ 68,958</u>	<u>\$ (661,575)</u>

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, 2009

	Private Purpose Trusts			
	John T. Lyle Trust	Blockstein Memorial Trust	Lyman Anderson Trust	Totals
ASSETS				
Cash and investments	\$ 194,019	\$ 8,295	\$ 2,763	\$ 205,077
Total Assets	194,019	8,295	2,763	205,077
NET ASSETS				
Reserved for private purpose trust activities	194,019	8,295	2,763	205,077
TOTAL NET ASSETS	\$ 194,019	\$ 8,295	\$ 2,763	\$ 205,077

COUNTY OF DANE

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS**

For the Year Ended December 31, 2009

	Private Purpose Trusts			Totals
	John T. Lyle Trust	Blockstein Memorial Trust	Lyman Anderson Trust	
ADDITIONS				
Investment income	\$ 14,052	\$ 40	\$ 14	\$ 14,106
Total Additions	<u>14,052</u>	<u>40</u>	<u>14</u>	<u>14,106</u>
DEDUCTIONS				
Scholarships and Badger Prairie Health Care	-			
Cultural affairs program benefits	-	40	-	40
Center patient benefits	6,738	-	-	6,738
Total Deductions	<u>6,738</u>	<u>40</u>	<u>-</u>	<u>6,778</u>
Change in Net Assets	7,314	-	14	7,328
NET ASSETS - Beginning	<u>186,705</u>	<u>8,295</u>	<u>2,749</u>	<u>197,749</u>
NET ASSETS - ENDING	<u>\$ 194,019</u>	<u>\$ 8,295</u>	<u>\$ 2,763</u>	<u>\$ 205,077</u>

COUNTY OF DANE

COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
For the Year Ended December 31, 2009

	<u>Balance January 1, 2009</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2009</u>
DELINQUENT SPECIAL ASSESSMENTS				
Assets				
Cash and investments	\$ 43,487	\$ 78,309	\$ 43,487	\$ 78,309
Taxes receivable	<u>749,174</u>	<u>944,632</u>	<u>749,174</u>	<u>944,632</u>
Total Assets	<u>\$ 792,661</u>	<u>\$ 1,022,941</u>	<u>\$ 792,661</u>	<u>\$ 1,022,941</u>
Liabilities				
Due to other governmental units	<u>\$ 792,661</u>	<u>\$ 1,022,941</u>	<u>\$ 792,661</u>	<u>\$ 1,022,941</u>
CLERK OF COURTS AGENCY ACCOUNT				
Assets				
Cash and investments	<u>\$ 1,831,830</u>	<u>\$ 2,437,791</u>	<u>\$ 1,831,830</u>	<u>\$ 2,437,791</u>
Liabilities				
Other accrued liabilities and deposits	<u>\$ 1,831,830</u>	<u>\$ 2,437,791</u>	<u>\$ 1,831,830</u>	<u>\$ 2,437,791</u>
STATE TAX LEVY AND SPECIAL CHARGES				
Assets				
Taxes Receivable	<u>\$ 8,766,324</u>	<u>\$ 8,822,562</u>	<u>\$ 8,766,324</u>	<u>\$ 8,822,562</u>
Liabilities				
Due to Other Governmental Units	<u>\$ 8,766,324</u>	<u>\$ 8,822,562</u>	<u>\$ 8,766,324</u>	<u>\$ 8,822,562</u>

COUNTY OF DANE

COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS (cont.)
For the Year Ended December 31, 2009

	Balance January 1, 2009	Additions	Deductions	Balance December 31, 2009
OTHER				
Assets				
Cash and investments	\$ 1,241,087	\$ 1,173,021	\$ 1,241,087	\$ 1,173,021
Liabilities				
Accounts payable	\$ 4,753	\$ 4,733	\$ 4,753	\$ 4,733
Other accrued liabilities and deposits	1,153,701	1,109,043	1,153,701	1,109,043
Due to other governmental units	82,633	59,245	82,633	59,245
Total Liabilities	\$ 1,241,087	\$ 1,173,021	\$ 1,241,087	\$ 1,173,021
TOTAL - ALL AGENCY FUNDS				
Assets				
Cash and investments	\$ 3,116,404	\$ 3,689,121	\$ 3,116,404	\$ 3,689,121
Taxes receivable	9,515,498	9,767,194	9,515,498	9,767,194
Total Assets	12,631,902	13,456,315	12,631,902	13,456,315
Liabilities				
Accounts payable	\$ 4,753	\$ 4,733	\$ 4,753	\$ 4,733
Other accrued liabilities and deposits	2,985,531	3,546,834	2,985,531	3,546,834
Due to other governmental units	9,641,618	9,904,748	9,641,618	9,904,748
Total Liabilities	\$ 12,631,902	\$ 13,456,315	\$ 12,631,902	\$ 13,456,315