

COUNTY OF DANE

STATEMENT OF NET ASSETS
December 31, 2010

	Primary Government			Component Units
	Governmental Activities	Business- type Activities	Totals	
ASSETS				
Cash and investments	\$ 4,314,602	\$ 52,779,288	\$ 57,093,890	\$ 5,561,536
Receivables (net of allowance for uncollectibles)				
Taxes	127,638,526	5,461,900	133,100,426	-
Delinquent taxes	19,781,691	-	19,781,691	-
Accounts	4,910,204	3,802,713	8,712,917	1,881,602
Loans	7,738,891	-	7,738,891	182,426
Other	29,294	-	29,294	-
Due from other governmental units	32,138,749	2,965,373	35,104,122	32,336
Internal balances	3,363,601	(3,363,601)	-	-
Inventories	17,569	1,866,563	1,884,132	133,277
Prepaid items	14,120	4,182	18,302	12,114
Deposits	50,000	-	50,000	-
Restricted Assets				
Cash and investments	-	11,391,677	11,391,677	337,349
Deposit with Wisconsin Municipal Mutual Insurance Company	1,809,171	-	1,809,171	-
Other assets	203,425	398,883	602,308	-
Capital Assets				
Land	104,789,905	29,021,620	133,811,525	1,252,520
Construction in progress	2,762,296	31,677,878	34,440,174	41,835
Land Improvements (non-depreciable)	31,676,075	-	31,676,075	-
Land Improvements (depreciable)	15,462,137	175,632,388	191,094,525	-
Buildings	170,782,550	146,733,519	317,516,069	5,959,538
Machinery and equipment	29,671,668	45,636,629	75,308,297	417,586
Computer software	1,149,811	-	1,149,811	-
Infrastructure	113,142,145	-	113,142,145	-
Less: Accumulated depreciation	(130,307,061)	(120,123,813)	(250,430,874)	(6,067,756)
Total Assets	<u>541,139,369</u>	<u>383,885,199</u>	<u>925,024,568</u>	<u>9,744,363</u>
LIABILITIES				
Accounts payable	8,955,871	3,995,609	12,951,480	240,505
Accrued payroll and payroll taxes	7,435,625	1,358,738	8,794,363	-
Other accrued liabilities and deposits	8,644,678	307,549	8,952,227	195,518
Due to other governmental units	4,875,703	1,010,912	5,886,615	-
Unearned revenue	128,213,620	5,928,900	134,142,520	136,979
Noncurrent Liabilities				
Due within one year	25,400,542	12,117,908	37,518,450	-
Due in more than one year	180,752,271	94,833,175	275,585,446	317,676
Total Liabilities	<u>364,278,310</u>	<u>119,552,791</u>	<u>483,831,101</u>	<u>890,678</u>
NET ASSETS				
Invested in capital assets, net of related debt	219,680,321	226,108,098	445,788,419	1,603,723
Restricted for:				
Debt service	424,778	-	424,778	-
Library operations	96,466	-	96,466	-
Improvement of land information	489,304	-	489,304	-
Construction or repairs to bridges and culverts	102,972	-	102,972	-
Loan programs	4,363,869	-	4,363,869	-
Grant funding proceeds	3,309,858	-	3,309,858	-
Trust activities - expendable	238,805	-	238,805	-
Capital projects	-	703,397	703,397	-
Zoo exhibits	-	-	-	1,812,795
Housing programs	-	-	-	732,958
Unrestricted (deficit)	(51,845,314)	37,520,913	(14,324,401)	4,704,209
TOTAL NET ASSETS	<u>\$ 176,861,059</u>	<u>\$ 264,332,408</u>	<u>\$ 441,193,467</u>	<u>\$ 8,853,685</u>

See accompanying notes to financial statements.

COUNTY OF DANE

STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2010

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities				
General government	\$ 31,005,541	\$ 7,145,688	\$ 8,431,442	\$ 37,948
Health and human services	228,271,227	4,293,852	164,565,771	-
Public safety and criminal justice	94,403,609	8,021,710	7,433,316	1,098,073
Public works	5,150,385	774,911	447,758	4,292,357
Culture, education and recreation	23,639,403	10,490,750	1,408,162	397,051
Conservation and economic development	6,983,091	1,712,387	3,314,256	-
Interest and fiscal charges	5,002,404	-	-	-
Total Governmental Activities	394,455,660	32,439,298	185,600,705	5,825,429
Business-type Activities				
Airport	22,883,909	17,829,638	-	8,423,524
Highway	20,373,837	10,630,439	4,714,496	-
Sanitary landfill	7,590,117	6,645,689	-	-
Badger Prairie Health Care Center	16,462,684	6,044,962	1,022,564	-
Printing and services - non-major fund	1,230,196	1,036,455	-	-
Methane gas - non-major fund	1,464,439	3,314,363	-	-
Total Business-type Activities	70,005,182	45,501,546	5,737,060	8,423,524
Total Primary Government	\$ 464,460,842	\$ 77,940,844	\$ 191,337,765	\$ 14,248,953
Component Units				
Henry Vilas Park Zoological Society, Inc.	1,843,912	1,038,662	903,679	-
Dane County Housing Authority	10,310,523	879,126	9,088,473	-
Total Component Units	\$ 12,154,435	\$ 1,917,788	\$ 9,992,152	\$ -
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			Component Units
Governmental Activities	Business-type Activities	Totals	
\$ (15,390,463)	\$ -	\$ (15,390,463)	\$ -
(59,411,604)	-	(59,411,604)	-
(77,850,510)	-	(77,850,510)	-
364,641	-	364,641	-
(11,343,440)	-	(11,343,440)	-
(1,956,448)	-	(1,956,448)	-
(5,002,404)	-	(5,002,404)	-
<u>(170,590,228)</u>	<u>-</u>	<u>(170,590,228)</u>	<u>-</u>
-	3,369,253	3,369,253	-
-	(5,028,902)	(5,028,902)	-
-	(944,428)	(944,428)	-
-	(9,395,158)	(9,395,158)	-
-	(193,741)	(193,741)	-
<u>-</u>	<u>1,849,924</u>	<u>1,849,924</u>	<u>-</u>
<u>-</u>	<u>(10,343,052)</u>	<u>(10,343,052)</u>	<u>-</u>
(170,590,228)	(10,343,052)	(180,933,280)	-
-	-	-	98,429
-	-	-	(342,924)
113,358,984	-	113,358,984	-
10,493,096	-	10,493,096	-
-	5,177,879	5,177,879	-
41,785,232	-	41,785,232	-
6,251,698	-	6,251,698	-
5,647,170	-	5,647,170	-
501,475	-	501,475	-
1,554,955	144,096	1,699,051	116,602
-	13,511	13,511	-
894,605	875,853	1,770,458	366,430
<u>(6,401,205)</u>	<u>6,401,205</u>	<u>-</u>	<u>-</u>
<u>174,086,010</u>	<u>12,612,544</u>	<u>186,698,554</u>	<u>483,032</u>
3,495,782	2,269,492	5,765,274	238,537
<u>173,365,277</u>	<u>262,062,916</u>	<u>435,428,193</u>	<u>8,615,148</u>
<u>\$ 176,861,059</u>	<u>\$ 264,332,408</u>	<u>\$ 441,193,467</u>	<u>\$ 8,853,685</u>

See accompanying notes to financial statements.