

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, 2010

CURRENT EXPENDITURES	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
GENERAL GOVERNMENT				
County Board	\$ 809,288	\$ 809,288	\$ 774,655	\$ 34,633
Executive	1,797,241	1,833,758	1,729,088	104,670
County Clerk	629,884	630,884	572,634	58,250
Administrative	6,807,660	6,823,735	6,457,986	365,749
Treasurer	725,960	725,960	755,752	(29,792)
Corporation Counsel	6,354,566	7,010,264	6,526,500	483,764
Register of Deeds	1,885,691	1,885,691	1,383,145	502,546
Facilities Management	6,395,780	6,402,380	7,228,738	(826,358)
Other	51,388	51,388	97,856	(46,468)
Total General Government	25,457,458	26,173,348	25,526,354	646,994
HEALTH AND HUMAN SERVICES				
Veterans' Services	528,492	533,677	498,908	34,769
PUBLIC SAFETY AND CRIMINAL JUSTICE				
Sheriff	62,905,138	64,174,632	64,225,532	(50,900)
Public Safety Communications	6,500,529	6,544,122	6,787,037	(242,915)
Emergency Management	1,247,249	1,735,243	1,453,242	282,001
Juvenile Court Program	2,896,141	2,906,752	3,076,630	(169,878)
Law Clerks	202,015	202,015	191,829	10,186
Clerk of Courts	10,576,896	10,657,771	10,550,151	107,620
Family Court Counseling	997,775	998,747	963,358	35,389
Coroner	962,153	962,153	1,117,772	(155,619)
District Attorney	4,635,491	4,915,560	4,695,469	220,091
Total Public Safety and Criminal Justice	90,923,387	93,096,995	93,061,020	35,975
PUBLIC WORKS				
Parking Ramp	278,508	249,294	246,860	2,434
Public Works	427,057	427,057	646,543	(219,486)
Total Public Works	705,565	676,351	893,403	(217,052)
CULTURE, EDUCATION AND RECREATION				
Henry Vilas Zoo	2,226,688	2,226,688	2,138,894	87,794
Parks	4,642,121	6,258,262	4,898,418	1,359,844
Alliant Center	9,302,921	9,387,991	7,493,026	1,894,965
County Extension	857,610	882,421	883,226	(805)
Other	301,438	301,438	301,438	-
Total Culture, Education and Recreation	17,330,778	19,056,800	15,715,002	3,341,798
CONSERVATION AND ECONOMIC DEVELOPMENT				
Land Conservation	1,525,783	1,719,477	1,282,758	436,719
Planning and Development	2,786,800	2,930,162	2,817,545	112,617
Total Conservation and Economic Development	4,312,583	4,649,639	4,100,303	549,336
Total Current Expenditures	139,258,263	144,186,810	139,794,990	4,391,820

COUNTY OF DANE

GENERAL FUND (cont.)
 SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
 For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
CAPITAL OUTLAY				
GENERAL GOVERNMENT				
Register of Deeds	\$ 9,000	\$ 9,000	\$ -	\$ 9,000
Facilities Management	-	50	-	50
Total General Government	<u>9,000</u>	<u>9,050</u>	<u>-</u>	<u>9,050</u>
PUBLIC SAFETY AND CRIMINAL JUSTICE				
Sheriff	-	373,797	87,153	286,644
PUBLIC WORKS				
Public Works	<u>28,000</u>	<u>28,000</u>	<u>26,520</u>	<u>1,480</u>
CULTURE, EDUCATION AND RECREATION				
Parks	-	521,942	344,180	177,762
Alliant Center	-	907,601	228	907,373
Total Culture, Education and Recreation	<u>-</u>	<u>1,429,543</u>	<u>344,408</u>	<u>1,085,135</u>
Total Capital Outlay	<u>37,000</u>	<u>1,840,390</u>	<u>458,081</u>	<u>1,382,309</u>
TOTAL CURRENT EXPENDITURES AND CAPITAL OUTLAY	<u>\$ 139,295,263</u>	<u>\$ 146,027,200</u>	<u>\$ 140,253,071</u>	<u>\$ 5,774,129</u>

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, 2010

	Special Revenue Funds			
	Board of Health	Library	Land Information	Bridge Aid
ASSETS				
Cash and investments	\$ 1,190	\$ 128,397	\$ 15,587	\$ 142,578
Receivables				
Taxes	4,821,403	3,961,709	-	589,140
Accounts	-	-	17,695	-
Loans	-	-	-	-
Due from other governments	681,822	9,100	-	-
Due from other funds	-	-	549,567	-
TOTAL ASSETS	\$ 5,504,415	\$ 4,099,206	\$ 582,849	\$ 731,718
LIABILITIES				
Accounts payable	\$ 4,337	\$ 15,056	\$ 30,962	\$ -
Accrued payroll and payroll taxes	507,447	22,688	22,251	-
Due to other governments	613	1,914	22,540	39,606
Due to other funds	183,743	1,373	-	-
Deferred revenue	4,821,403	3,961,709	-	589,140
Total Liabilities	5,517,543	4,002,740	75,753	628,746
FUND BALANCES				
Reserved for:				
Encumbrances	-	-	17,792	-
Trust activities	-	-	-	-
Unreserved and undesignated (deficit)	(13,128)	96,466	489,304	102,972
Total Fund Balances (Deficit)	(13,128)	96,466	507,096	102,972
TOTAL LIABILITIES AND FUND BALANCES	\$ 5,504,415	\$ 4,099,206	\$ 582,849	\$ 731,718

Special Revenue Funds					Total Nonmajor Governmental Funds
CDBG Loans	HOME	Commerce Revolving Loan	HELP	Scheidegger Trust Fund	
\$ -	\$ -	\$ 119,853	\$ -	\$ 238,805	\$ 646,410
-	-	-	-	-	9,372,252
4,500	-	894	-	-	23,089
3,661,166	3,309,973	703,985	63,767	-	7,738,891
455,548	358,521	-	-	-	1,504,991
-	-	183,743	-	-	733,310
<u>\$ 4,121,214</u>	<u>\$ 3,668,494</u>	<u>\$ 1,008,475</u>	<u>\$ 63,767</u>	<u>\$ 238,805</u>	<u>\$ 20,018,943</u>
\$ 140,517	\$ 12,156	\$ -	\$ -	\$ -	\$ 203,028
-	-	-	-	-	552,386
485,983	-	-	-	-	550,656
203,087	346,480	-	-	-	734,683
<u>3,311,166</u>	<u>3,309,973</u>	<u>703,985</u>	<u>63,767</u>	<u>-</u>	<u>16,761,143</u>
<u>4,140,753</u>	<u>3,668,609</u>	<u>703,985</u>	<u>63,767</u>	<u>-</u>	<u>18,801,896</u>
339,937	292,002	-	-	-	649,731
-	-	-	-	238,805	238,805
<u>(359,476)</u>	<u>(292,117)</u>	<u>304,490</u>	<u>-</u>	<u>-</u>	<u>328,511</u>
<u>(19,539)</u>	<u>(115)</u>	<u>304,490</u>	<u>-</u>	<u>238,805</u>	<u>1,217,047</u>
<u>\$ 4,121,214</u>	<u>\$ 3,668,494</u>	<u>\$ 1,008,475</u>	<u>\$ 63,767</u>	<u>\$ 238,805</u>	<u>\$ 20,018,943</u>

COUNTY OF DANE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (DEFICIT) - NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2010

	Special Revenue Funds			
	Board of Health	Library	Land Information	Bridge Aid
REVENUES				
Taxes	\$ 4,891,246	\$ 4,474,282	\$ -	\$ 93,400
Intergovernmental	-	32,182	300	-
Public charges for services	-	4,874	983,387	-
Investment income (loss)	-	-	1,443	139
Miscellaneous	-	1,782	-	-
Total Revenues	<u>4,891,246</u>	<u>4,513,120</u>	<u>985,130</u>	<u>93,539</u>
EXPENDITURES				
Current				
Health and human services	4,802,116	-	-	-
Public works	-	-	-	142,495
Culture, education and recreation	-	4,526,458	-	-
Conservation and economic development	-	-	814,466	-
Capital Outlay	-	-	597,390	-
Total Expenditures	<u>4,802,116</u>	<u>4,526,458</u>	<u>1,411,856</u>	<u>142,495</u>
Excess (deficiency) of revenues over (under) expenditures	89,130	(13,338)	(426,726)	(48,956)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	<u>(105,015)</u>	<u>(4,433)</u>	<u>(63,098)</u>	<u>(139)</u>
Net Change in Fund Balances	(15,885)	(17,771)	(489,824)	(49,095)
FUND BALANCES (DEFICIT) - Beginning	<u>2,757</u>	<u>114,237</u>	<u>996,920</u>	<u>152,067</u>
FUND BALANCES (DEFICIT) - ENDING	<u>\$ (13,128)</u>	<u>\$ 96,466</u>	<u>\$ 507,096</u>	<u>\$ 102,972</u>

Special Revenue Funds					Total Nonmajor Governmental Funds
CDBG Loans	HOME	Commerce Revolving Loan	HELP	Scheidegger Trust Fund	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,458,928
1,430,342	489,467	132,995	-	-	2,085,286
-	-	-	-	-	988,261
2,357	-	790	-	(50)	4,679
100,189	31,870	-	-	-	133,841
<u>1,532,888</u>	<u>521,337</u>	<u>133,785</u>	<u>-</u>	<u>(50)</u>	<u>12,670,995</u>
-	-	-	-	-	4,802,116
-	-	-	-	-	142,495
-	-	-	-	-	4,526,458
1,698,982	521,339	201,000	10,255	-	3,246,042
-	-	-	-	-	597,390
<u>1,698,982</u>	<u>521,339</u>	<u>201,000</u>	<u>10,255</u>	<u>-</u>	<u>13,314,501</u>
(166,094)	(2)	(67,215)	(10,255)	(50)	(643,506)
-	-	-	10,255	-	10,255
-	-	-	-	(150,000)	(322,685)
(166,094)	(2)	(67,215)	-	(150,050)	(955,936)
<u>146,555</u>	<u>(113)</u>	<u>371,705</u>	<u>-</u>	<u>388,855</u>	<u>2,172,983</u>
<u>\$ (19,539)</u>	<u>\$ (115)</u>	<u>\$ 304,490</u>	<u>\$ -</u>	<u>\$ 238,805</u>	<u>\$ 1,217,047</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, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Taxes	\$ 10,493,096	\$ 10,493,096	\$ -
Intergovernmental	-	28,750	28,750
Investment income	-	183,742	183,742
Miscellaneous	3,725,000	386,609	(3,338,391)
Total Revenues	<u>14,218,096</u>	<u>11,092,197</u>	<u>(3,125,899)</u>
EXPENDITURES			
Debt Service			
Principal retirement	11,364,900	14,098,355	(2,733,455)
Interest and fees	<u>5,410,500</u>	<u>6,131,934</u>	<u>(721,434)</u>
Total Expenditures	<u>16,775,400</u>	<u>20,230,289</u>	<u>(3,454,889)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,557,304)</u>	<u>(9,138,092)</u>	<u>(6,580,788)</u>
OTHER FINANCING SOURCES (USES)			
General obligation debt issued	-	2,039,032	2,039,032
Refunding bonds issued	-	53,381,050	53,381,050
Payment to fiscal agent	-	(56,126,363)	(56,126,363)
Debt premium	-	1,307,399	1,307,399
Debt issuance costs	-	(456,196)	(456,196)
Transfers in	<u>2,231,500</u>	<u>9,085,338</u>	<u>6,853,838</u>
Total Other Financing Sources	<u>2,231,500</u>	<u>9,230,260</u>	<u>6,998,760</u>
Net Change in Fund Balance	(325,804)	92,168	417,972
FUND BALANCE - Beginning	<u>1,002,855</u>	<u>1,002,855</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ 677,051</u>	<u>\$ 1,095,023</u>	<u>\$ 417,972</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, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Intergovernmental	\$ 8,818,592	\$ 1,997,117	\$ (6,821,475)
Public charges for services	70,687	49,636	(21,051)
Investment income	262,500	25,224	(237,276)
Miscellaneous	<u>2,928,400</u>	<u>228,411</u>	<u>(2,699,989)</u>
Total Revenues	<u>12,080,179</u>	<u>2,300,388</u>	<u>(9,779,791)</u>
EXPENDITURES			
Capital outlay	<u>88,284,093</u>	<u>14,153,414</u>	<u>74,130,679</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(76,203,914)</u>	<u>(11,853,026)</u>	<u>64,350,888</u>
OTHER FINANCING SOURCES (USES)			
General obligation debt issued	65,891,712	18,053,668	(47,838,044)
Transfers in	-	150,000	150,000
Transfers out	<u>(1,354,500)</u>	<u>(1,117,225)</u>	<u>237,275</u>
Total Other Financing Sources (Uses)	<u>64,537,212</u>	<u>17,086,443</u>	<u>(47,450,769)</u>
Net Change in Fund Balance	(11,666,702)	5,233,417	16,900,119
FUND BALANCE - Beginning	<u>11,978,297</u>	<u>11,978,297</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ 311,595</u>	<u>\$ 17,211,714</u>	<u>\$ 16,900,119</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, 2010

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Taxes	4,891,246	4,891,246	-
Total Revenues	<u>4,891,246</u>	<u>4,891,246</u>	<u>-</u>
EXPENDITURES			
Current			
Health and human services			
Personal services	4,761,727	4,672,460	89,267
Contractual services	129,519	129,656	(137)
Total Expenditures	<u>4,891,246</u>	<u>4,802,116</u>	<u>89,130</u>
Excess of revenues over expenditures	-	89,130	89,130
OTHER FINANCING USES			
Transfers out	-	(105,015)	(105,015)
Net Change in Fund Balance	-	(15,885)	(15,885)
FUND BALANCE - Beginning	<u>2,757</u>	<u>2,757</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ 2,757</u>	<u>\$ (13,128)</u>	<u>\$ (15,885)</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, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Taxes	\$ 4,474,282	\$ 4,474,282	\$ -
Intergovernmental	23,822	32,182	8,360
Public charges for services	12,800	4,874	(7,926)
Miscellaneous	10,000	1,782	(8,218)
Total Revenues	<u>4,520,904</u>	<u>4,513,120</u>	<u>(7,784)</u>
EXPENDITURES			
Current			
Culture, education and recreation			
Personal services	584,572	533,776	50,796
Contractual services	3,834,206	3,837,259	(3,053)
Other	139,372	155,423	(16,051)
Total Expenditures	<u>4,558,150</u>	<u>4,526,458</u>	<u>31,692</u>
Excess (deficiency) of revenues over (under) expenditures	(37,246)	(13,338)	23,908
OTHER FINANCING USES			
Transfers out	-	(4,433)	(4,433)
Net Change in Fund Balance	(37,246)	(17,771)	19,475
FUND BALANCE - Beginning	<u>114,237</u>	<u>114,237</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ 76,991</u>	<u>\$ 96,466</u>	<u>\$ 19,475</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, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Intergovernmental	\$ 300	\$ 300	\$ -
Public charges for services	1,039,498	983,387	(56,111)
Investment Income	60,800	1,443	(59,357)
Total Revenues	<u>1,100,598</u>	<u>985,130</u>	<u>(115,468)</u>
EXPENDITURES			
Current			
Conservation and economic development			
Personal services	569,000	558,744	10,256
Contractual services	156,903	181,196	(24,293)
Other	21,700	74,526	(52,826)
Total Conservation and Economic Development Expenditures	747,603	814,466	(66,863)
Capital Outlay	992,601	597,390	395,211
Total Expenditures	<u>1,740,204</u>	<u>1,411,856</u>	<u>328,348</u>
Excess (deficiency) of revenues over (under) expenditures	(639,606)	(426,726)	212,880
OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(118,000)</u>	<u>(63,098)</u>	<u>54,902</u>
Net Change in Fund Balance	(757,606)	(489,824)	267,782
FUND BALANCE - Beginning	<u>996,920</u>	<u>996,920</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ 239,314</u>	<u>\$ 507,096</u>	<u>\$ 267,782</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, 2010

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Taxes	\$ 93,400	\$ 93,400	\$ -
Investment income	2,800	139	(2,661)
Total Revenues	<u>96,200</u>	<u>93,539</u>	<u>(2,661)</u>
EXPENDITURES			
Current			
Public works	<u>245,467</u>	<u>142,495</u>	<u>102,972</u>
Excess (deficiency) of revenues over (under) expenditures	(149,267)	(48,956)	100,311
OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(2,800)</u>	<u>(139)</u>	<u>2,661</u>
Net Change in Fund Balance	(152,067)	(49,095)	102,972
FUND BALANCE - Beginning	<u>152,067</u>	<u>152,067</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ 102,972</u>	<u>\$ 102,972</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, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Intergovernmental	\$ 2,139,504	\$ 1,430,342	\$ (709,162)
Investment income	1,281	2,357	1,076
Miscellaneous	<u>95,000</u>	<u>100,189</u>	<u>5,189</u>
Total Revenues	<u>2,235,785</u>	<u>1,532,888</u>	<u>(702,897)</u>
EXPENDITURES			
Conservation and economic development	<u>2,965,104</u>	<u>1,698,982</u>	<u>1,266,122</u>
Excess (deficiency) of revenues over (under) expenditures	(729,319)	(166,094)	563,225
FUND BALANCE - Beginning	<u>146,555</u>	<u>146,555</u>	<u>-</u>
FUND BALANCE (DEFICIT) - ENDING	<u>\$ (582,764)</u>	<u>\$ (19,539)</u>	<u>\$ 563,225</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, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Intergovernmental	\$ 1,009,011	\$ 489,467	\$ (519,544)
Miscellaneous	15,000	31,870	16,870
Total Revenues	<u>1,024,011</u>	<u>521,337</u>	<u>(502,674)</u>
EXPENDITURES			
Conservation and economic development	<u>1,335,559</u>	<u>521,339</u>	<u>814,220</u>
Excess (deficiency) of revenues over (under) expenditures	(311,548)	(2)	311,546
FUND BALANCE (DEFICIT) - Beginning	<u>(113)</u>	<u>(113)</u>	<u>-</u>
FUND BALANCE (DEFICIT) - ENDING	<u>\$ (311,661)</u>	<u>\$ (115)</u>	<u>\$ 311,546</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, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Intergovernmental	\$ 2,444,595	\$ 132,995	\$ (2,311,600)
Investment income	-	790	790
Total Revenues	<u>2,444,595</u>	<u>133,785</u>	<u>(2,310,810)</u>
EXPENDITURES			
Conservation and economic development	<u>2,255,900</u>	<u>201,000</u>	<u>2,054,900</u>
Total Expenditures	<u>2,255,900</u>	<u>201,000</u>	<u>2,054,900</u>
Excess (deficiency) of revenues over (under) expenditures	188,695	(67,215)	(255,910)
FUND BALANCE - Beginning	<u>371,705</u>	<u>371,705</u>	-
FUND BALANCE - ENDING	<u>\$ 560,400</u>	<u>\$ 304,490</u>	<u>\$ (255,910)</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, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -
EXPENDITURES			
Conservation and economic development	<u>30,000</u>	<u>10,255</u>	<u>19,745</u>
Total Expenditures	<u>30,000</u>	<u>10,255</u>	<u>19,745</u>
 Excess (deficiency) of revenues over (under) expenditures	 (30,000)	 (10,255)	 19,745
OTHER FINANCING SOURCES			
Transfers in	<u>30,000</u>	<u>10,255</u>	<u>(19,745)</u>
 Net Change in Fund Balance	 -	 -	 -
 FUND BALANCE - Beginning	 -	 -	 -
 FUND BALANCE - ENDING	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>

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, 2010

	Enterprise Funds		Totals
	Printing and Services	Methane Gas	
ASSETS			
Current Assets			
Cash and investments	\$ -	\$ 1,102	\$ 1,102
Accounts receivable, net	1,470	593,746	595,216
Due from other governmental units	62,852	-	62,852
Inventories	117,816	-	117,816
Total Current Assets	<u>182,138</u>	<u>594,848</u>	<u>776,986</u>
Noncurrent Assets			
Capital Assets			
Construction in progress	-	1,234,153	1,234,153
Machinery and equipment	325,103	5,288,483	5,613,586
Less: Accumulated depreciation	<u>(271,739)</u>	<u>(2,376,626)</u>	<u>(2,648,365)</u>
Total Capital Assets (Net of Accumulated Depreciation)	<u>53,364</u>	<u>4,146,010</u>	<u>4,199,374</u>
Total Noncurrent Assets	<u>53,364</u>	<u>4,146,010</u>	<u>4,199,374</u>
Total Assets	<u>235,502</u>	<u>4,740,858</u>	<u>4,976,360</u>
LIABILITIES			
Current Liabilities			
Accounts payable	30,031	222,762	252,793
Accrued payroll and payroll taxes	24,323	4,631	28,954
Accrued compensated absences	51,255	13,389	64,644
Other accrued liabilities and deposits	-	3,673	3,673
Due to other governments	26,842	-	26,842
Due to other funds	1,513	217,951	219,464
Current portion of general obligation debt	-	393,902	393,902
Total Current Liabilities	<u>133,964</u>	<u>856,308</u>	<u>990,272</u>
Noncurrent Liabilities			
Advances from other funds	452,109	-	452,109
Accrued compensated absences	126,136	40,860	166,996
Other post-employment benefits	38,083	3,391	41,474
General obligation debt	-	1,328,968	1,328,968
Total Noncurrent Liabilities	<u>616,328</u>	<u>1,373,219</u>	<u>1,989,547</u>
Total Liabilities	<u>750,292</u>	<u>2,229,527</u>	<u>2,979,819</u>
NET ASSETS			
Invested in capital assets, net of related debt	53,364	2,479,699	2,533,063
Unrestricted (deficit)	<u>(568,154)</u>	<u>31,632</u>	<u>(536,522)</u>
TOTAL NET ASSETS (DEFICIT)	<u>\$ (514,790)</u>	<u>\$ 2,511,331</u>	<u>\$ 1,996,541</u>

COUNTY OF DANE

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS - NONMAJOR PROPRIETARY FUNDS For the Year Ended December 31, 2010

	Enterprise Funds		Totals
	Printing and Services	Methane Gas	
OPERATING REVENUES			
Charges for services	\$ 1,036,455	\$ 3,314,363	\$ 4,350,818
Total Operating Revenues	<u>1,036,455</u>	<u>3,314,363</u>	<u>4,350,818</u>
OPERATING EXPENSES			
Personal services	564,039	107,216	671,255
Contractual services	151,015	-	151,015
Other	483,157	1,035,016	1,518,173
Depreciation	5,135	241,218	246,353
Total Operating Expenses	<u>1,203,346</u>	<u>1,383,450</u>	<u>2,586,796</u>
Operating Income (Loss)	<u>(166,891)</u>	<u>1,930,913</u>	<u>1,764,022</u>
NONOPERATING REVENUES (EXPENSES)			
Investment income	-	2,583	2,583
Interest expense	-	(80,989)	(80,989)
Amortization of bond premium	-	34,177	34,177
Gain (loss) on sale or disposal of capital assets	<u>(26,850)</u>	<u>-</u>	<u>(26,850)</u>
Total Nonoperating Revenues (Expenses)	<u>(26,850)</u>	<u>(44,229)</u>	<u>(71,079)</u>
Income (loss) before transfers	(193,741)	1,886,684	1,692,943
Transfers out	<u>(5,033)</u>	<u>(1,886,684)</u>	<u>(1,891,717)</u>
Change in Net Assets	(198,774)	-	(198,774)
TOTAL NET ASSETS (DEFICIT) - Beginning	<u>(316,016)</u>	<u>2,511,331</u>	<u>2,195,315</u>
TOTAL NET ASSETS (DEFICIT) - ENDING	<u>\$ (514,790)</u>	<u>\$ 2,511,331</u>	<u>\$ 1,996,541</u>

COUNTY OF DANE

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR PROPRIETARY FUNDS
For the Year Ended December 31, 2010

	Enterprise Funds		
	Printing and Services	Methane Gas	Totals
CASH FLOWS FROM OPERATING ACTIVITIES			
Received from customers	\$ 364,580	\$ 3,252,093	\$ 3,616,673
Received from other funds	740,433	-	740,433
Paid to suppliers for goods and services	(673,961)	(679,499)	(1,353,460)
Paid to employees for services	(564,039)	(106,044)	(670,083)
Net Cash Flows From Operating Activities	(132,987)	2,466,550	2,333,563
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers out	(5,033)	(1,886,684)	(1,891,717)
Advances from other funds	138,020	-	138,020
Net Cash Flows From Noncapital Financing Activities	132,987	(1,886,684)	(1,753,697)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Debt issued	-	763,950	763,950
Principal payments on long-term debt	-	(1,166,502)	(1,166,502)
Interest paid on capital debt	-	(51,058)	(51,058)
Acquisition and construction of capital assets	-	(511,567)	(511,567)
Net Cash Flows From Capital and Related Financing Activities	-	(965,177)	(965,177)
CASH FLOWS FROM INVESTING ACTIVITIES			
Investment income	-	2,583	2,583
Net Cash Flows From Investing Activities	-	2,583	2,583
Net Increase in Cash and Cash Equivalents	-	(382,728)	(382,728)
CASH AND CASH EQUIVALENTS - Beginning of Year			
	-	383,830	383,830
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ -	\$ 1,102	\$ 1,102

	Enterprise Funds		
	Printing and Services	Methane Gas	Totals
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FROM OPERATING ACTIVITIES			
Operating income (loss)	\$ (166,891)	\$ 1,930,913	\$ 1,764,022
Adjustments to reconcile operating income (loss) to net cash flows from operating activities			
Depreciation	5,135	241,218	246,353
Change in assets and liabilities			
Accounts receivable	1,441	(62,270)	(60,829)
Due from other governmental units	67,117	-	67,117
Inventories	23,504	-	23,504
Accounts payable	(32,844)	129,281	96,437
Accrued payroll and payroll taxes	454	449	903
Accrued compensated absences	(45,966)	7,101	(38,865)
Other post-employment benefits	15,574	1,907	17,481
Due to other funds	(511)	217,951	217,440
 NET CASH FLOWS FROM OPERATING ACTIVITIES	 \$ (132,987)	 \$ 2,466,550	 \$ 2,333,563

NONCASH INVESTING, CAPITAL AND RELATED 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, 2010

	<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	\$ 702,173	\$ 2,241,761	\$ 283,782	\$ -	\$ 3,227,716
Accounts receivable, net	574	579,541	-	10,813	590,928
Due from other funds	-	3,025,065	-	89,570	3,114,635
Deposits	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
Total Current Assets	<u>752,747</u>	<u>5,846,367</u>	<u>283,782</u>	<u>100,383</u>	<u>6,983,279</u>
Noncurrent Assets					
Restricted deposit with Wisconsin Municipal Mutual Insurance Company					
Advance to other funds	942,850	-	-	-	942,850
Capital Assets					
Construction in progress	-	-	-	17,000	17,000
Buildings	-	-	-	1,968,705	1,968,705
Machinery and equipment	-	-	-	996,723	996,723
Less: Accumulated depreciation	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,545,313)</u>	<u>(1,545,313)</u>
Total Capital Assets (Net of Accumulated Depreciation)	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,437,115</u>	<u>1,437,115</u>
Total Noncurrent Assets	<u>942,850</u>	<u>1,809,171</u>	<u>-</u>	<u>1,437,115</u>	<u>4,189,136</u>
Total Assets	<u>1,695,597</u>	<u>7,655,538</u>	<u>283,782</u>	<u>1,537,498</u>	<u>11,172,415</u>

LIABILITIES	Workers' Compensation	Liability Insurance	Employee Benefits	Consolidated Food Service	Totals
Current Liabilities					
Accounts payable	\$ 340,621	\$ 600	\$ -	\$ 192,605	\$ 533,826
Accrued payroll and payroll taxes	-	-	-	81,103	81,103
Accrued compensated absences	-	-	-	77,366	77,366
Other accrued liabilities and deposits	3,474,949	3,416,222	-	4,513	6,895,684
Due to other funds	-	-	-	1,505	1,505
Current portion of leases payable	-	-	-	15,384	15,384
Total Current Liabilities	<u>3,815,570</u>	<u>3,416,822</u>	<u>-</u>	<u>372,476</u>	<u>7,604,868</u>
Noncurrent Liabilities					
Advance from other funds	-	-	-	490,741	490,741
Leases payable	-	-	-	12,718	12,718
Accrued compensated absences	-	-	-	328,522	328,522
Other post-employment benefits	-	-	-	73,975	73,975
Total Noncurrent Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>905,956</u>	<u>905,956</u>
Total Liabilities	<u>3,815,570</u>	<u>3,416,822</u>	<u>-</u>	<u>1,278,432</u>	<u>8,510,824</u>
NET ASSETS					
Invested in capital assets, net of related debt	-	-	-	1,409,013	1,409,013
Unrestricted (deficit)	<u>(2,119,973)</u>	<u>4,238,716</u>	<u>283,782</u>	<u>(1,149,947)</u>	<u>1,252,578</u>
TOTAL NET ASSETS (DEFICIT)	<u>\$ (2,119,973)</u>	<u>\$ 4,238,716</u>	<u>\$ 283,782</u>	<u>\$ 259,066</u>	<u>\$ 2,661,591</u>

COUNTY OF DANE

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
 FUND NET ASSETS - INTERNAL SERVICE FUNDS
 For the Year Ended December 31, 2010

	Workers' Compensation	Liability Insurance	Employee Benefits	Consolidated Food Service	Totals
OPERATING REVENUES					
Charges for services	\$ 2,318,732	\$ 1,698,226	\$ -	\$ 4,000,254	\$ 8,017,212
Other	-	5,500	-	-	5,500
Total Operating Revenues	<u>2,318,732</u>	<u>1,703,726</u>	<u>-</u>	<u>4,000,254</u>	<u>8,022,712</u>
OPERATING EXPENSES					
Personal services	-	-	-	2,089,733	2,089,733
Contractual services	-	-	78,348	9,219	87,567
Insurance services	1,751,833	1,021,706	-	-	2,773,539
Other	-	178,911	-	2,010,551	2,189,462
Depreciation	-	-	-	62,244	62,244
Total Operating Expenses	<u>1,751,833</u>	<u>1,200,617</u>	<u>78,348</u>	<u>4,171,747</u>	<u>7,202,545</u>
Operating Income (Loss)	<u>566,899</u>	<u>503,109</u>	<u>(78,348)</u>	<u>(171,493)</u>	<u>820,167</u>
NONOPERATING REVENUES					
Investment income	709	25,929	687	-	27,325
Total Nonoperating Revenues	<u>709</u>	<u>25,929</u>	<u>687</u>	<u>-</u>	<u>27,325</u>
Income (loss) before transfers	<u>567,608</u>	<u>529,038</u>	<u>(77,661)</u>	<u>(171,493)</u>	<u>847,492</u>
Transfers out	<u>(709)</u>	<u>(9,047)</u>	<u>(596)</u>	<u>(16,378)</u>	<u>(26,730)</u>
Changes in Net Assets	566,899	519,991	(78,257)	(187,871)	820,762
TOTAL NET ASSETS (DEFICIT) - Beginning	<u>(2,686,872)</u>	<u>3,718,725</u>	<u>362,039</u>	<u>446,937</u>	<u>1,840,829</u>
TOTAL NET ASSETS (DEFICIT) - ENDING	<u>\$ (2,119,973)</u>	<u>\$ 4,238,716</u>	<u>\$ 283,782</u>	<u>\$ 259,066</u>	<u>\$ 2,661,591</u>

COUNTY OF DANE

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended December 31, 2010

	Workers' Compen- sation	Liability Insurance
CASH FLOWS FROM OPERATING ACTIVITIES		
Received from customers	\$ -	\$ -
Received from other funds	2,318,732	1,698,226
Paid to suppliers for goods and services	(1,475,653)	(1,390,672)
Paid to employees for services	-	-
Net Cash Flows From Operating Activities	<u>843,079</u>	<u>307,554</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers out	(709)	(9,047)
Interfund payments	-	1,087,605
Advances (to)/from other funds	<u>(414,195)</u>	<u>314,089</u>
Net Cash Flows From Noncapital Financing Activities	<u>(414,904)</u>	<u>1,392,647</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal payments on long-term debt	-	-
Acquisition and construction of capital assets	-	-
Net Cash Flows From Capital and Related Financing Activities	<u>-</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment income	<u>709</u>	<u>25,929</u>
Net Cash Flows From Investing Activities	<u>709</u>	<u>25,929</u>
Net Increase (Decrease) in Cash and Cash Equivalents	428,884	1,726,130
CASH AND CASH EQUIVALENTS - Beginning of Year	<u>273,289</u>	<u>515,631</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 702,173</u>	<u>\$ 2,241,761</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FROM OPERATING ACTIVITIES		
Income (loss) from operations	\$ 566,899	\$ 503,109
Adjustments to reconcile income (loss) to net cash flows from operating activities:		
Depreciation	-	-
Change in assets and liabilities:		
Accounts receivable	(574)	62,425
Due from other funds	-	-
Due from other governments	-	177,560
Prepaid items	-	-
Accounts payable	164,812	(2,165)
Accrued compensated absences	-	-
Other accrued liabilities and deposits	111,942	(433,375)
Other post employment benefits	-	-
Due to other funds	-	-
NET CASH FLOWS FROM OPERATING ACTIVITIES	<u>\$ 843,079</u>	<u>\$ 307,554</u>
NONCASH INVESTING, CAPITAL AND RELATED FINANCING ACTIVITIES		
None		

Employee Benefits	Consolidated Food Service	Totals
\$ -	\$ 267,870	\$ 267,870
-	3,764,828	7,781,786
(78,348)	(1,857,686)	(4,802,359)
-	(2,089,733)	(2,089,733)
<u>(78,348)</u>	<u>85,279</u>	<u>1,157,564</u>
(596)	(16,378)	(26,730)
-	-	1,087,605
-	(37,914)	(138,020)
<u>(596)</u>	<u>(54,292)</u>	<u>922,855</u>
-	(14,472)	(14,472)
-	(17,000)	(17,000)
-	(31,472)	(31,472)
687	-	27,325
<u>687</u>	-	<u>27,325</u>
(78,257)	(485)	2,076,272
<u>362,039</u>	<u>485</u>	<u>1,151,444</u>
<u>\$ 283,782</u>	<u>\$ -</u>	<u>\$ 3,227,716</u>
\$ (78,348)	\$ (171,493)	\$ 820,167
-	62,244	62,244
-	20,681	82,532
-	11,762	11,762
-	-	177,560
-	326	326
-	90,201	252,848
-	36,237	36,237
-	(331)	(321,764)
-	35,894	35,894
-	(242)	(242)
<u>\$ (78,348)</u>	<u>\$ 85,279</u>	<u>\$ 1,157,564</u>

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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, 2010

	<u>Private Purpose Trusts</u>			
	<u>John T. Lyle Trust</u>	<u>Blockstein Memorial Trust</u>	<u>Lyman Anderson Trust</u>	<u>Totals</u>
ASSETS				
Cash and investments	<u>\$ 194,383</u>	<u>\$ 8,295</u>	<u>\$ 2,769</u>	<u>\$ 205,447</u>
NET ASSETS				
Reserved for private purpose trust activities	<u>\$ 194,383</u>	<u>\$ 8,295</u>	<u>\$ 2,769</u>	<u>\$ 205,447</u>

COUNTY OF DANE

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS FIDUCIARY FUNDS For the Year Ended December 31, 2010

	Private Purpose Trusts			Totals
	John T. Lyle Trust	Blockstein Memorial Trust	Lyman Anderson Trust	
ADDITIONS				
Investment income	\$ 6,532	\$ 18	\$ 6	\$ 6,556
Total Additions	<u>6,532</u>	<u>18</u>	<u>6</u>	<u>6,556</u>
DEDUCTIONS				
Scholarships and Badger Prairie Health Care Center				
Cultural affairs program benefits	-	18	-	18
Center patient benefits	6,168	-	-	6,168
Total Deductions	<u>6,168</u>	<u>18</u>	<u>-</u>	<u>6,186</u>
Change in Net Assets	364	-	6	370
NET ASSETS - Beginning	<u>194,019</u>	<u>8,295</u>	<u>2,763</u>	<u>205,077</u>
NET ASSETS - ENDING	<u>\$ 194,383</u>	<u>\$ 8,295</u>	<u>\$ 2,769</u>	<u>\$ 205,447</u>

COUNTY OF DANE

COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
For the Year Ended December 31, 2010

	<u>Balance January 1, 2010</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2010</u>
DELINQUENT SPECIAL ASSESSMENTS				
Assets				
Cash and investments	\$ 78,309	\$ 113,058	\$ 78,309	\$ 113,058
Taxes receivable	944,632	1,229,901	944,632	1,229,901
Total Assets	<u>\$ 1,022,941</u>	<u>\$ 1,342,959</u>	<u>\$ 1,022,941</u>	<u>\$ 1,342,959</u>
Liabilities				
Due to other governmental units	<u>\$ 1,022,941</u>	<u>\$ 1,342,959</u>	<u>\$ 1,022,941</u>	<u>\$ 1,342,959</u>
CLERK OF COURTS AGENCY ACCOUNT				
Assets				
Cash and investments	<u>\$ 2,437,791</u>	<u>\$ 2,991,346</u>	<u>\$ 2,437,791</u>	<u>\$ 2,991,346</u>
Liabilities				
Other accrued liabilities and deposits	<u>\$ 2,437,791</u>	<u>\$ 2,991,346</u>	<u>\$ 2,437,791</u>	<u>\$ 2,991,346</u>
STATE TAX LEVY AND SPECIAL CHARGES				
Assets				
Taxes Receivable	<u>\$ 8,822,562</u>	<u>\$ 8,534,330</u>	<u>\$ 8,822,562</u>	<u>\$ 8,534,330</u>
Liabilities				
Due to Other Governmental Units	<u>\$ 8,822,562</u>	<u>\$ 8,534,330</u>	<u>\$ 8,822,562</u>	<u>\$ 8,534,330</u>

COUNTY OF DANE

**COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS (cont.)**

For the Year Ended December 31, 2010

	Balance January 1, 2010	Additions	Deductions	Balance December 31, 2010
OTHER				
Assets				
Cash and investments	\$ 1,173,021	\$ 650,606	\$ 1,173,021	\$ 650,606
Liabilities				
Accounts payable	\$ 4,733	\$ 4,619	\$ 4,733	\$ 4,619
Other accrued liabilities and deposits	1,109,043	570,580	1,109,043	570,580
Due to other governmental units	59,245	75,407	59,245	75,407
Total Liabilities	\$ 1,173,021	\$ 650,606	\$ 1,173,021	\$ 650,606
TOTAL - ALL AGENCY FUNDS				
Assets				
Cash and investments	\$ 3,689,121	\$ 3,755,010	\$ 3,689,121	\$ 3,755,010
Taxes receivable	9,767,194	9,764,231	9,767,194	9,764,231
Total Assets	13,456,315	13,519,241	13,456,315	13,519,241
Liabilities				
Accounts payable	\$ 4,733	\$ 4,619	\$ 4,733	\$ 4,619
Other accrued liabilities and deposits	3,546,834	3,561,926	3,546,834	3,561,926
Due to other governmental units	9,904,748	9,952,696	9,904,748	9,952,696
Total Liabilities	\$ 13,456,315	\$ 13,519,241	\$ 13,456,315	\$ 13,519,241