

DEUEL COUNTY
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
For the Year Ended December 31, 2008

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Assets			Component Units
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
					Governmental Activities	Business-Type Activities	Total	
Primary Government:								
Governmental Activities:								
General Government	842,980.54	100,128.72	10,721.54		(732,130.28)		(732,130.28)	
Public Safety	574,331.35	108,837.80	20,748.03		(444,745.52)		(444,745.52)	
Public Works	1,299,540.06	119,354.74	479,046.21		(701,139.11)		(701,139.11)	
Health and Welfare	135,261.62	8,790.54			(126,471.08)		(126,471.08)	
Culture and Recreation	27,467.94	975.00			(26,492.94)		(26,492.94)	
Conservation of Natural Resources	112,714.80	21,577.40	3,780.33		(87,357.07)		(87,357.07)	
Urban and Economic Development	83,507.37	19,240.00			(64,267.37)		(64,267.37)	
Intergovernmental Expenditures					0.00		0.00	
Payments to Local Education Agencies					0.00		0.00	
**Capital Outlay - Unallocated					0.00		0.00	
*Interest on Long-Term Debt	21,702.12				(21,702.12)		(21,702.12)	
Total Governmental Activities	3,097,505.80	378,904.20	514,296.11	0.00	(2,204,305.49)		(2,204,305.49)	
Business-type Activities:								
Hospital						0.00		
Solid Waste						0.00		
_____						0.00		
_____						0.00		
Total Business-Type Activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Primary Government	3,097,505.80	378,904.20	514,296.11	0.00	(2,204,305.49)	0.00	(2,204,305.49)	
Component Units:								0.00
General Revenues:								
Taxes:								
Property Taxes					2,114,637.29		2,114,637.29	
Wheel Tax					63,940.12		63,940.12	
911 Telephone Surcharge					41,122.20		41,122.20	
State Shared Revenues					36,245.40		36,245.40	
Grants and Contributions not Restricted to Specific Programs					992.47		992.47	
Unrestricted Investment Earnings					84,085.36		84,085.36	
Debt Issued							0.00	
Miscellaneous Revenue					40,904.22		40,904.22	
Special Items							0.00	
Extraordinary Items							0.00	
Transfers							0.00	
Total General Revenues and Transfers					2,381,927.06	0.00	2,381,927.06	0.00
Change in Net Assets					177,621.57	0.00	177,621.57	0.00
Net Assets - Beginning					1,963,376.64		1,963,376.64	
Adjustments:							0.00	
Adjusted Net Assets - Beginning					1,963,376.64	0.00	1,963,376.64	0.00
NET ASSETS-ENDING					2,140,998.21	0.00	2,140,998.21	0.00

* The County does not have interest expense related to the functions presented above. This amount includes indirect interest expense on general long-term debt.

** This amount excludes the capital purchases that are included in the direct expenses of the various functions. See Note ____