

**DEUEL COUNTY**  
**STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS**  
For the Year Ended December 31, 2010

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	
<b>Primary Government:</b>								
Governmental Activities:								
General Government	804,514.03	74,705.45	11,818.40		(717,990.18)		(717,990.18)	
Public Safety	577,792.97	120,145.20	44,303.70		(413,344.07)		(413,344.07)	
Public Works	1,557,674.23	114,977.52	559,434.59		(883,262.12)		(883,262.12)	
Health and Welfare	132,051.34	12,390.80			(119,660.54)		(119,660.54)	
Culture and Recreation	20,992.03	1,350.00			(19,642.03)		(19,642.03)	
Conservation of Natural Resources	112,932.09	9,665.30			(103,266.79)		(103,266.79)	
Urban and Economic Development	77,496.22	90,074.24			12,578.02		12,578.02	
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	17,160.70				(17,160.70)		(17,160.70)	
<b>Total Governmental Activities</b>	<b>3,300,613.61</b>	<b>423,308.51</b>	<b>615,556.69</b>	<b>0.00</b>	<b>(2,261,748.41)</b>		<b>(2,261,748.41)</b>	
Business-type Activities:								
Hospital						0.00		
Solid Waste						0.00		
_____						0.00		
_____						0.00		
<b>Total Business-Type Activities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Total Primary Government</b>	<b>3,300,613.61</b>	<b>423,308.51</b>	<b>615,556.69</b>	<b>0.00</b>	<b>(2,261,748.41)</b>	<b>0.00</b>	<b>(2,261,748.41)</b>	
<b>Component Units:</b>								
_____								0.00
<b>General Revenues:</b>								
Taxes:								
Property Taxes					2,328,316.47		2,328,316.47	
Wheel Tax					66,682.70		66,682.70	
911 Telephone Surcharge					45,468.66		45,468.66	
State Shared Revenues					32,914.93		32,914.93	
Grants and Contributions not Restricted to Specific Programs					2,721.22		2,721.22	
Unrestricted Investment Earnings					41,692.10		41,692.10	
Debt Issued							0.00	
Miscellaneous Revenue					70,865.23		70,865.23	
<b>Special Items</b>							0.00	
<b>Extraordinary Items</b>							0.00	
<b>Transfers</b>							0.00	
<b>Total General Revenues and Transfers</b>					<b>2,588,661.31</b>	<b>0.00</b>	<b>2,588,661.31</b>	<b>0.00</b>
<b>Change in Net Assets</b>					<b>326,912.90</b>	<b>0.00</b>	<b>326,912.90</b>	<b>0.00</b>
<b>Net Assets - Beginning</b>					<b>2,162,563.46</b>		<b>2,162,563.46</b>	
<b>Adjustments:</b>							0.00	
<b>Adjusted Net Assets - Beginning</b>					<b>2,162,563.46</b>	<b>0.00</b>	<b>2,162,563.46</b>	<b>0.00</b>
<b>NET ASSETS-ENDING</b>					<b>2,489,476.36</b>	<b>0.00</b>	<b>2,489,476.36</b>	<b>0.00</b>

\* 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.