

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

ANNUAL FINANCIAL REPORT

2007

JOHNSON COUNTY, INDIANA



FILED

09/26/2008

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report on Financial Statements and Supplementary Schedule of Expenditures of Federal Awards	3-4
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards	5-6
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Activities and Net Assets – Cash and Investment Basis	7
Fund Financial Statements:	
Governmental Funds:	
Statement of Assets and Fund Balances and Receipts, Disbursements, and Changes in Fund Balances – Cash and Investment Basis – Governmental Funds	8
Proprietary Funds:	
Statement of Assets and Fund Balances and Receipts, Disbursements, and Changes in Fund Balances – Cash and Investment Basis – Proprietary Funds.....	9
Fiduciary Funds:	
Statement of Additions, Deductions, and Changes in Cash and Investment Balances – Fiduciary Funds	10
Notes to Financial Statements	11-23
Required Supplementary Information:	
Schedules of Funding Progress	24
Supplementary Information:	
Combining Schedule of Assets and Fund Balances and Receipts, Disbursements, and Changes in Fund Balances – Cash and Investment Basis – Other Governmental Funds.....	25-46
Combining Schedule of Assets and Fund Balances and Receipts, Disbursements, and Changes in Fund Balances – Cash and Investment Basis – Internal Service Funds	47
Combining Schedule of Additions, Deductions, and Changes in Cash and Investment Balances – Trust Funds	48
Combining Schedule of Additions, Deductions, and Changes in Cash and Investment Balances – Agency Funds.....	49-56
Schedule of Capital Assets.....	57
Schedule of Long-Term Debt	58
Other Reports.....	59
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133.....	62-63
Schedule of Expenditures of Federal Awards	64-66
Notes to Schedule of Expenditures of Federal Awards.....	67
Schedule of Findings and Questioned Costs	68
Auditee Prepared Schedule:	
Summary Schedule of Prior Audit Findings	69
Exit Conference.....	70

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Janice D. Richhart	01-01-07 to 12-31-10
Treasurer	Rita Sievertson	01-01-07 to 12-31-08
Clerk	Jill Jackson	01-01-07 to 12-31-10
Sheriff	Terry McLaughlin	01-01-07 to 12-31-10
Recorder	Sue Ann Misiniec	01-01-07 to 12-31-10
President of the Board of County Commissioners	R.J. McConnell Mitchael Ripley Thomas Kite	01-01-07 to 05-20-07 05-21-07 to 12-31-07 01-01-08 to 12-31-08
President of the County Council	John L. Price Josh McCarty	01-01-07 to 12-31-07 01-01-08 to 12-31-08



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

TO: THE OFFICIALS OF JOHNSON COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Johnson County (County), as of and for the year ended December 31, 2007, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note I, the County prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As discussed in Note I, the financial statements referred to above do not include a number of component units of the County which should have been included to fairly present the financial position of the County.

In our opinion, except that the omission of the component units of the County referred to in the preceding paragraph results in incomplete presentation, the financial statements referred to above present fairly, in all material respects, the respective cash and investment balances of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2007, and the respective cash receipts and cash disbursements during the year then ended on the basis of accounting described in Note I.

In accordance with Government Auditing Standards, we have also issued a report dated August 27, 2008, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. Our report on compliance and on internal control over financial reporting should be read along with this report.

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)

Our audit was performed for the purpose of forming an opinion on the basic financial statements of the County taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The Schedules of Funding Progress, as listed in the Table of Contents, are not required parts of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management, regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The County has not presented Management's Discussion and Analysis or Budgetary Comparison Schedules that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Combining Schedules, as listed in the Table of Contents, Schedule of Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the basic financial statements. The Combining Schedules, as listed in the Table of Contents, have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The Schedule of Capital Assets and Schedule of Long-Term Debt have not been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, accordingly, we express no opinion on them.

STATE BOARD OF ACCOUNTS

August 27, 2008



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF JOHNSON COUNTY, INDIANA

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Johnson County (County), as of and for the year ended December 31, 2007, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 27, 2008. The opinions to the financial statements were qualified due to the omission of component units which results in incomplete financial reporting presentation. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be significant deficiencies or material weaknesses, as defined above.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

We noted certain matters that we reported to management in a separate letter dated August 27, 2008.

This report is intended solely for the information and use of the County's management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

August 27, 2008

JOHNSON COUNTY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For The Year Ended December 31, 2007

<u>Functions/Programs</u>	<u>Disbursements</u>	<u>Program Receipts</u>			<u>Net (Disbursement) Receipt and Changes in Net Assets</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Primary Government Governmental Activities</u>
Primary government:					
Governmental activities:					
General government	\$ 17,873,571	\$ 4,898,569	\$ 1,245,783	\$ -	\$ (11,729,219)
Public safety	16,081,947	5,709,965	1,564,082	-	(8,807,900)
Highways and streets	6,394,087	18,450	3,259,874	1,061,994	(2,053,769)
Health and welfare	3,206,163	325,164	1,356,872	-	(1,524,127)
Culture and recreation	1,425,225	201,498	-	-	(1,223,727)
Capital outlay	4,137,038	-	-	-	(4,137,038)
Retired debt principal	2,236,607	-	-	-	(2,236,607)
Interest on long-term debt	520,597	-	-	-	(520,597)
Total primary government	<u>\$ 51,875,235</u>	<u>\$ 11,153,646</u>	<u>\$ 7,426,611</u>	<u>\$ 1,061,994</u>	<u>(32,232,984)</u>
General receipts:					
Property taxes					23,562,102
Excise tax					1,859,398
Alcohol, food and beverage taxes					1,059,337
Financial institution taxes					65,742
Bonds and loans					2,658,931
Other taxes					1,270,737
Miscellaneous					2,826,799
Unrestricted investment earnings					<u>2,396,146</u>
Total general receipts					<u>35,699,192</u>
Change in net assets					3,466,208
Net assets - beginning					<u>26,034,582</u>
Net assets - ending					<u>\$ 29,500,790</u>
 <u>Assets</u>					
Cash and investments					\$ 15,062,385
Restricted assets:					
Cash and investments					<u>14,438,405</u>
Total assets					<u>\$ 29,500,790</u>
 <u>Net Assets</u>					
Restricted for:					
Public safety					\$ 1,623,494
Highway and streets					1,098,487
Health and welfare					1,533,500
Debt service					2,074,121
Capital projects					6,719,316
Other purposes					1,389,487
Unrestricted					<u>15,062,385</u>
Total net assets					<u>\$ 29,500,790</u>

The notes to the financial statements are an integral part of this statement.

JOHNSON COUNTY
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
GOVERNMENTAL FUNDS
For The Year Ended December 31, 2007

	General	Cumulative Bridge	Cumulative Capital Development	Other Governmental Funds	Totals
Receipts:					
Taxes	\$ 18,586,654	\$ 1,096,217	\$ 1,417,592	\$ 6,684,137	\$ 27,784,600
Licenses and permits	-	-	-	224,246	224,246
Intergovernmental	370,581	108,863	461,809	8,139,082	9,080,335
Charges for services	2,020,946	-	-	4,729,388	6,750,334
Fines and forfeits	633,674	-	-	1,290,939	1,924,613
Other	3,447,120	41,261	-	1,156,333	4,644,714
Total receipts	25,058,975	1,246,341	1,879,401	22,224,125	50,408,842
Disbursements:					
General government	13,472,583	-	-	1,840,507	15,313,090
Public safety	11,024,771	-	-	5,723,047	16,747,818
Highways and streets	-	-	-	6,784,763	6,784,763
Health and welfare	-	-	-	3,206,173	3,206,173
Culture and recreation	1,331,147	-	-	190,392	1,521,539
Debt service:					
Principal	-	-	-	2,216,884	2,216,884
Interest	-	-	-	520,596	520,596
Capital outlay:					
Highways and streets	-	803,306	1,222,801	1,196,450	3,222,557
Special assessments	-	-	-	180,000	180,000
Total disbursements	25,828,501	803,306	1,222,801	21,858,812	49,713,420
Excess (deficiency) of receipts over disbursements	<u>(769,526)</u>	<u>443,035</u>	<u>656,600</u>	<u>365,313</u>	<u>695,422</u>
Other financing sources (uses):					
Transfers in	60,462	6,482	1,748,514	2,947,140	4,762,598
Transfers out	-	-	(2,240,000)	(2,522,598)	(4,762,598)
Other receipts	2,658,931	-	-	(90,955)	2,567,976
Total other financing sources (uses)	2,719,393	6,482	(491,486)	333,587	2,567,976
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,949,867	449,517	165,114	698,900	3,263,398
Cash and investment fund balance - beginning	4,034,278	2,751,282	3,353,403	15,387,770	25,526,733
Cash and investment fund balance - ending	<u>\$ 5,984,145</u>	<u>\$ 3,200,799</u>	<u>\$ 3,518,517</u>	<u>\$ 16,086,670</u>	<u>\$ 28,790,131</u>
Amounts reported for governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis are different because:					
Internal services funds are used by management to charge the costs of certain services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis.					
					<u>710,659</u>
Net assets of governmental activities					<u>\$ 29,500,790</u>
<u>Cash and Investment Assets - December 31</u>					
Cash and investments	\$ 5,984,145	\$ -	\$ -	\$ 9,078,240	\$ 15,062,385
Restricted assets:					
Cash and investments	-	3,200,799	3,518,517	7,008,430	13,727,746
Total cash and investment assets - December 31	\$ 5,984,145	\$ 3,200,799	\$ 3,518,517	\$ 16,086,670	\$ 28,790,131
<u>Cash and Investment Fund Balance - December 31</u>					
Restricted for:					
Public safety	\$ -	\$ -	\$ -	\$ 1,623,494	\$ 1,623,494
Highway and streets	-	-	-	1,098,487	1,098,487
Health and welfare	-	-	-	1,533,500	1,533,500
Debt service	-	-	-	2,074,121	2,074,121
Capital projects	-	3,200,799	3,518,517	-	6,719,316
Other purposes	-	-	-	678,828	678,828
Unrestricted	5,984,145	-	-	9,078,240	15,062,385
Total cash and investment fund balance - December 31	\$ 5,984,145	\$ 3,200,799	\$ 3,518,517	\$ 16,086,670	\$ 28,790,131

JOHNSON COUNTY
STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
PROPRIETARY FUNDS
For The Year Ended December 31, 2007

	Internal Service Funds
Operating receipts:	
Insurance proceeds	\$ 2,678,586
Other	9,472
Total operating receipts	2,688,058
Operating disbursements:	
Insurance disbursements	2,588,953
Other	320
Total operating disbursements	2,589,273
Excess of total operating receipts over total operating disbursements	98,785
Cash and investment fund balance - beginning	611,874
Cash and investment fund balance - ending	\$ 710,659
<u>Cash and Investment Assets - December 31</u>	
Restricted assets:	
Cash and investments	\$ 710,659
<u>Cash and Investment Fund Balance - December 31</u>	
Restrict for:	
Other purposes	\$ 710,659

The notes to the financial statements are an integral part of this statement.

JOHNSON COUNTY
STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
FIDUCIARY FUNDS
As of and for the Year Ended December 31, 2007

	<u>Pension Trust Funds</u>	<u>Private-Purpose Trust Funds</u>	<u>Agency Funds</u>
Additions:			
Contributions:			
Employer	\$ 205,569	\$ -	\$ -
Other	<u>73,119</u>	<u>-</u>	<u>-</u>
Total contributions	<u>278,688</u>	<u>-</u>	<u>-</u>
Investment earnings:			
Net increase in fair value of investments	71,121	-	-
Interest	<u>21,118</u>	<u>-</u>	<u>-</u>
Net investment earnings	<u>92,239</u>	<u>-</u>	<u>-</u>
Agency fund additions	<u>-</u>	<u>-</u>	<u>295,673,534</u>
Total additions	<u>370,927</u>	<u>-</u>	<u>295,673,534</u>
Deductions:			
Benefits	267,675	-	-
Administrative and general	104,174	-	-
Agency fund deductions	<u>-</u>	<u>-</u>	<u>295,148,705</u>
Total deductions	<u>371,849</u>	<u>-</u>	<u>295,148,705</u>
Excess (deficiency) of total additions over total deductions	(922)	-	524,829
Cash and investment fund balance - beginning	<u>7,658,959</u>	<u>17,671</u>	<u>7,091,084</u>
Cash and investment fund balance - ending	<u>\$ 7,658,037</u>	<u>\$ 17,671</u>	<u>\$ 7,615,913</u>

The notes to the financial statements are an integral part of this statement.

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENTS

I. Summary of Significant Accounting Policies

A. Reporting Entity

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The County's financial reporting entity is composed of the following:

Primary Government:	Johnson County
Blended Component Unit:	Johnson County Solid Waste Management District, White River Fire Protection District, Bargersville Fire Protection District, Whiteland Fire Protection District, Nineveh Fire Protection District, Hensley Fire Protection District, and Needham Fire Protection District
Discretely Presented Component Unit:	Johnson Memorial Hospital

In determining the financial reporting entity, the County complies with the provisions of GASB Statement No. 14, *The Financial Reporting Entity*.

The Johnson Memorial Hospital, a discretely presented component unit and Johnson County Solid Waste Management District, White River Fire Protection District, Bargersville Fire Protection District, Whiteland Fire Protection District, Nineveh Fire Protection District, Hensley Fire Protection District, and Needham Fire Protection District, blended component units, have been omitted from these financial statements. Accordingly, the financial statements do not include the data of all of the County's component units necessary to fairly present the financial position of the County.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The Statement of Activities and Net Assets – Cash and Investment Basis displays information about the reporting government as a whole. It includes all funds of the reporting entity except for fiduciary funds. The statement distinguishes between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, liabilities, fund equity, receipts, and disbursements. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. However, at this time, the County has not established any enterprise funds.

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

The County reports the following major governmental funds:

The general fund is the primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The cumulative bridge fund is a capital projects fund. It accounts for the financial resources to provide for the cost of construction, maintenance, and repair of bridges, approaches, and grade separations.

The cumulative capital development fund is a capital project fund. It accounts for the financial resources to provide for the cost of capital projects.

Additionally, the County reports the following fund types:

The internal service fund accounts for self-funded medical expenses provided to other departments on a cost-reimbursement basis and self-funded workmen's compensation and professional liability expenses.

The pension trust funds account for the activities of the sheriff's pension trust and sheriff's benefit pension funds, which accumulate resources for pension benefit payments.

The private-purpose trust fund reports a trust arrangement under which principal and income benefit the school corporations within the County.

Agency funds account for assets held by the County as an agent for other governmental units and serve as control of accounts for certain cash transactions during the time they are liability to the County.

C. Measurement Focus and Basis of Accounting

The government-wide, governmental fund, proprietary fund, and fiduciary fund financial statements are reported using the basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The cash and investment basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash rather than when earned and disbursements are recognized when paid rather than when a liability is incurred. Investment transactions are not presented on the financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes. Elimination of these charges would distort the direct costs and program receipts reported for the various functions concerned.

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities are provided to people outside the government (enterprise funds) or other departments or agencies primarily within the government (internal service funds). The County does not have any enterprise funds.

D. Assets and Cash and Investment Balances

1. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as interest receipts in the year of the sale of the investment.

2. Capital Assets

Capital assets arising from cash transactions acquired for use in governmental or proprietary fund operations are accounted for as capital outlay disbursements of the fund upon acquisition.

3. Long-Term Debt

Long-term debt arising from cash basis transactions of governmental and proprietary funds is not reported as liabilities in the basic financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as disbursements.

4. Equity Classification

Government-Wide Statements

Equity is classified as net assets and displayed in two components:

- a. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation.
- b. Unrestricted net assets – All other net assets that do not meet the definition of "restricted."

It is the County's policy to first use restricted net assets prior to the use of unrestricted net assets when a disbursement is incurred for purposes for which both restricted and unrestricted net assets are available.

Fund Financial Statements

Governmental fund equity is classified as fund balance. Proprietary fund equity is classified the same as in the government-wide statements.

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

E. Receipts and Disbursements

1. Program Receipts

Amounts reported as program receipts include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general receipts rather than as program receipts. Likewise, general receipts include all taxes.

2. Operating Receipts and Disbursements

Operating receipts and disbursements for proprietary funds and the similar discretely presented component unit result from providing services and producing and delivering goods and/or services. They also include all receipts and disbursements not related to capital and related financing, noncapital financing, or investing activities.

F. Internal and Interfund Balances and Activities

In the process of aggregating the financial information for the government-wide Statement of Activities and Net Assets – Cash and Investment Basis, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

Fund Financial Statements

1. Interfund services – Sales or purchases of goods and services between funds are reported as receipts and disbursements.
2. Interfund reimbursements – Repayments from funds responsible for certain disbursements to the funds that initially paid for them are not reported as reimbursements but as adjustments to disbursements in the respective funds.
3. Interfund transfers – Flow of assets from one fund to another where repayment is not expected is reported as transfers in and out.

Government-Wide Financial Statements

Interfund activity and balances, if any, are eliminated or reclassified in the government-wide financial statements as follows:

Internal activities – Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis except for the net amount of transfers between governmental and business-type activities, which are reported as Transfers – Internal Activities. The effects of interfund services between funds, if any, are not eliminated in the Statement of Activities and Net Assets – Cash and Investment Basis.

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

II. Stewardship, Compliance and Accountability

A. Budgetary Information

Annual budgets are adopted on the cash basis, which is not consistent with accounting principles generally accepted in the United States of America. All annual appropriations lapse at calendar year end.

Prior to the first required publication, the fiscal officer of the County submits to the governing board a proposed operating budget for the year commencing the following January 1. Prior to adoption, the budget is advertised and public hearings are conducted by the governing board to obtain taxpayer comments. In September of each year, the governing board, through the passage of a resolution/ordinance, approves the budget for the next year. Copies of the budget resolution/ordinance and the advertisement for funds for which property taxes are levied or highway use taxes are received are sent to the Indiana Department of Local Government Finance. The budget becomes legally enacted after the fiscal officer of the County receives approval of the Indiana Department of Local Government Finance.

The County's management cannot transfer budgeted appropriations between object classifications of a budget without approval of the governing board. The Indiana Department of Local Government Finance must approve any revisions to the appropriations for any fund or any department of the General Fund. The legal level of budgetary control is by object and department within the fund for the General Fund and by object within the fund for all other budgeted funds.

B. Cash and Investment Balance Deficits

At December 31, 2007, the following funds reported deficits in cash and investments, which are violations of the Uniform Compliance Guidelines and state statute:

Fund	2007
Stop Grant, FY 2007-2008	\$ 17,385
Operation Pullover	7,615
Victim Assistance FY 2007-2008	13,187
Juvenile Accountability Incentive	
Block Grant 2006-2007	6,111
State Homeland Security	1,924
Guardian Ad Litem/Court	1,560
Plat Book	1,144
Parks Sales Tax	18

Cash and investment deficits arose primarily from disbursements exceeding receipts due to the underestimate of current requirements; these deficits are to be repaid from future receipts.

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

III. Detailed Notes on All Funds

A. Deposits and Investments

1. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. Indiana Code 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. Bank balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

2. Investments

Authorization for investment activity is stated in Indiana Code 5-13. The Sheriff's Merit Board has established an investment policy for the Sheriff's Retirement and Benefit Pension Plan. This investment policy outlines parameters for investment activity for the Sheriff's Pension Plans. (The Sheriff's Merit Board has not established an investment policy for the Sheriff's Retirement and Benefit Pension Plan. As of December 31, 2007, the County had the following investments:

<u>Investment Type</u>	<u>Sheriff Retirement and Benefit Pension Plans</u>
Mutual funds	<u>\$ 7,658,037</u>

Investment Policies

Indiana Code 5-13-9 authorizes the County to invest in securities backed by the full faith and credit of the United States Treasury or fully guaranteed by the United States of America and issued by the United States Treasury, a federal agency, a federal instrumentality, or a federal government sponsored enterprise. Indiana Code also authorizes the County to invest in securities fully guaranteed and issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. These investments are required by statute to have a stated final maturity of not more than two years.

Indiana Code also provides for investment in money market mutual funds that are in the form of securities of, or interest in, an open-end, no-load, management-type investment company or investment trust registered under the provision of the federal Investment Company Act of 1940, as amended. Investments in money market mutual funds may not exceed 50% of the funds held by the County and available for investment. The portfolio of an investment company or investment trust used must be limited to direct obligations of the United States of America, obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise or repurchase agreements fully collateralized by direct obligations of the United States of America or obligations issued by a federal agency, a federal

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

instrumentality, or a federal government sponsored enterprise. The form of securities of, or interest in, an investment company or investment trust must be rated as AAA, or its equivalent by Standard and Poor's Corporation or its successor or Aaa, or its equivalent, by Moody's Investors Service, Inc., or its successor. The form of securities in an investment company or investment trust should have a stated final maturity of one day.

Additionally, the County may enter into repurchase agreements with depositories designated by the State Board of Finance as depositories for state deposits involving the County's purchase and guaranteed resale of any interest-bearing obligations issued or fully insured or guaranteed by the United States of America, a United States of America government agency, an instrumentality of the United States of America, or a federal government sponsored enterprise. The repurchase agreement is considered to have a stated final maturity of one day. This agreement must be fully collateralized by interest-bearing obligations as determined by their current market value.

The Sheriff's Pension Plan is not subject to the same investment laws as the County. The Sheriff's Merit Board has not adopted an investment policy for interest rate and credit risk.

Investment Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The County does not have a formal investment policy for custodial credit risk for investments.

The Sheriff's Merit Board has not adopted an investment policy for custodial credit risk for investments. At December 31, 2007, the Sheriff's Retirement and Benefit Pension Plans held investments in mutual funds in the amount of \$7,658,037. Of these investments, none are held by the investment's counterparty, but in the name of the Sheriff's Pension Plan.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County does not have a policy in regards to concentration of credit risk. United States of America government and United States of America governmental agency securities are exempt from this policy requirement.

The Sheriff's Merit Board has not adopted a policy for the concentration of credit risk.

Foreign Currency Risk

The County does not have a formal policy in regards to foreign currency risk.

The Sheriff's Merit Board has not adopted a formal policy in regards to foreign currency risk.

B. Interfund Transfers

Interfund transfers for the year ended December 31, 2007, were as follows:

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Transfer From	Transfer To	2007
Cumulative Capital Development Fund	Other governmental funds	\$ 2,240,000
Other governmental funds	General Fund	60,462
	Cumulative Bridge Fund	6,482
	Cumulative Capital Development Fund	1,748,514
	Other governmental funds	707,140
Total		<u>\$ 4,762,598</u>

The County typically uses transfers for cash flow purposes as provided by various statutory provisions.

D. Restatements and Reclassifications

For the year ended December 31, 2007, certain changes have been made to the financial statements to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances by opinion unit.

Opinion Unit	Balance as Reported December 31, 2006	Fund Reclassification	Balance as Restated January 1, 2007
Other governmental funds	\$ 15,283,745	\$ 104,025	\$ 15,387,770
Agency funds	7,195,109	(104,025)	7,091,084

IV. Other Information

A. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents (excluding postemployment benefits); and natural disasters.

The risks of torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; and natural disasters are covered by commercial insurance from independent third parties and the Johnson County Self-Insurance Fund. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk.

Medical Benefits Employees, Retirees, and Dependents

The County has chosen to establish a risk financing fund for risks associated with medical benefits to employees, retirees, and dependents. The risk financing fund is accounted for in the Medical Self-Insurance Fund, an internal service fund, where assets are set aside for claim

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

settlements. An excess policy through commercial insurance covers individual claims in excess of \$75,000 per year. Settled claims resulting from this risk did not exceed commercial insurance coverage in the past three years. Amounts paid into the fund by the General Funds and are available to pay claims, claim reserves, and administrative costs of the program. Interfund premiums are reported as quasi-external interfund transactions.

Professional Liability, Job Related Illnesses or Injuries and Casualty

During 2005, the County established a risk financing fund for risk associated with professional liability, workers' compensation and casualty liability. The risk financing fund is accounted for in the Liability Workers' Compensation Casualty Fund, an internal service fund where assets are set aside for claim settlements. An excess policy through commercial insurance covers individual claims in excess of \$250,000 per year. Settled claims resulting from the risk did not exceed commercial insurance coverage in 2007. Amounts are paid into the fund by the General Fund and are available to pay claims and administrative costs of the program. Interfund premiums are reported as quasi-external interfund transactions.

Catastrophic Liability

During 2005, the County joined with other governmental entities to form the Indiana Political Subdivision Catastrophic Liability Fund, a public entity risk pool currently operating as a common risk management and insurance program for 28 member governmental entities. This risk pool was formed in 1987. The purpose of the risk pool is to provide a medium for the funding and administration of general liability. The County pays an annual premium to the risk pool for its general liability insurance coverage. The risk pool is considered self-sustaining risk pool that will provide coverage for its members for up to \$4,000,000.

B. Holding Corporation

The County has entered into capital leases with the Johnson County Jail Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related party of the County. Lease payments during the year totaled \$994,400.

C. Subsequent Events

The weekend of June 7 and 8, 2008, Johnson County suffered substantial flooding. Estimates of damages to infrastructure and County facilities are incomplete. Federal funding for significant portion of the recovery costs are anticipated but the exact amount is unknown at this time.

In 2008, the County paid \$375,000 to settle a complaint for damages filed in U.S. District Court.

D. Postemployment Benefits

In addition to the pension benefits described below, the County provides postemployment health benefits, as authorized by Indiana Code 5-10-8, to all employees who retire from the County on or after attaining age 55 with at least 10 years of service. Currently, 18 retirees meet these eligibility requirements. Retirees between the ages of 55 and 62 are responsible for paying an amount up to the County's Cobra premium for the year. After age 62, retirees receive a \$10 monthly credit for each year of service and will pay no more than 80% of the County's Cobra Premium for the year. The County is self-insured for health benefits. Disbursements for postemployment benefits cannot be reasonably estimated.

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Retirees eligible for Medicare benefits also are eligible to participate in the Medicare supplemental insurance program. Currently 28 retirees meet these eligibility requirements. Retirees will receive a \$10 monthly credit for each year of service but the County will not pay more than 50% of the policy premium of the retiree for the year. Disbursements for postemployment supplemental Medicare insurance cannot be reasonably estimated.

E. Administration of Welfare Programs

The County is required to provide certain funding for administrative costs of welfare programs, the Hospital Care for the Indigent Program, Medical Assistance to Wards and Children with Special Health Care Needs through local property tax levies. The County remits those taxes to the State, which pays the cost.

F. Pension Plans

Agent Multiple-Employer and Single-Employer Defined Benefit Pension Plans

1. Public Employees' Retirement Fund

Plan Description

The County contributes to the Indiana Public Employees' Retirement Fund (PERF), a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in the defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of member's contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

PERF administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. The report may be obtained by contacting:

Public Employees' Retirement Fund
Harrison Building, Room 800
143 West Market Street
Indianapolis, IN 46204
Ph. (317) 233-4162

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Information to segregate the assets/liabilities and the actuarial study figures between the County and the Utilities is not available.

2. County Police Retirement Plan

Plan Description

The County contributes to the County Police Retirement Plan, which is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

3. County Police Benefit Plan

Plan Description

The County contributes to the County Police Benefit Plan which is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Actuarial Information for the Above Plans

	PERF	County Police Retirement Plan	County Police Benefit Plan
Annual required contribution	\$ 712,001	\$ 478,749	\$ 16,943
Interest on net pension obligation	(22,730)	34,454	-
Adjustment to annual required contribution	25,903	(63,184)	-
Annual pension cost	715,174	450,019	16,943
Contributions made	720,925	261,139	16,943
Increase (decrease) in net pension obligation	(5,751)	188,880	-
Net pension obligation, beginning of year	(313,518)	492,201	-
Net pension obligation, end of year	\$ (319,269)	\$ 681,081	\$ -

	PERF	County Police Retirement Plan	County Police Benefit Plan
Contribution rates:			
County	6%	55%	1%
Plan members	3%	0%	0%
Actuarial valuation date	07-01-07	01-01-08	01-01-08
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed
Amortization period	40 years	40 years	40 years
Amortization period (from date)	07-01-97	12-31-97	12-31-97
Asset valuation method	4 year smoothed market	4 year smoothed market	4 year smoothed market

Actuarial Assumptions

Investment rate of return	7.25%	7%	7%
Projected future salary increases:			
Total	5%	5%	5%
Attributed to inflation	4%	4%	4%
Attributed to merit/seniority	1%	1%	1%
Cost-of-living adjustments	2%	2%	0%

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Three Year Trend Information

	<u>Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
PERF	06-30-05	\$ 632,937	100%	\$ (408,291)
	06-30-06	733,230	87%	(313,518)
	06-30-07	715,174	101%	(319,269)
County Police				
Retirement Plan	12-31-05	442,895	102%	220,256
	12-31-06	428,594	36%	492,201
	12-31-07	450,019	55%	681,081
County Police				
Benefit Plan	12-31-05	19,340	100%	-
	12-31-06	17,571	100%	-
	12-31-07	16,943	100%	-

JOHNSON COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULES OF FUNDING PROGRESS

Public Employees' Retirement Fund

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over (Unfunded) AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess (Unfunded) AAL as a Percentage of Covered Payroll ((a-b)/c)
07-01-05	\$ 9,091,031	\$ 10,930,095	\$ (1,839,064)	83%	\$ 11,828,001	(16%)
07-01-06	10,822,005	11,091,376	(269,371)	98%	11,756,493	(2%)
07-01-07	12,464,447	12,617,181	(152,734)	99%	12,343,342	(1%)

County Police Retirement Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over (Unfunded) AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess (Unfunded) AAL as a Percentage of Covered Payroll ((a-b)/c)
01-01-06	\$ 7,567,765	\$ 7,567,765	-	100%	\$ 1,986,153	0%
01-01-07	8,213,323	8,213,323	-	100%	2,113,774	0%
01-01-08	8,945,611	10,627,322	(1,681,711)	84%	2,218,212	(76%)

JOHNSON COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2007

	Accident Report	Access Johnson County Grant	Adult Probation Administration Fees	Adult Probation Services	Alcohol and Drug Services	Animal Shelter
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 314,744
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	638,168	-	-	-	-
Charges for services	6,086	-	53,087	341,573	-	-
Fines and forfeits	-	-	-	-	120,297	45,417
Other	-	-	-	-	-	-
Total receipts	6,086	638,168	53,087	341,573	120,297	360,161
Disbursements:						
General government	16,559	-	-	-	-	369,572
Public safety	-	-	66,145	278,660	97,183	-
Highways and streets	-	638,168	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Highways and streets	-	-	-	-	-	-
Other Infrastructure	-	-	-	-	-	-
Total disbursements	16,559	638,168	66,145	278,660	97,183	369,572
Excess (deficiency) of receipts over disbursements	(10,473)	-	(13,058)	62,913	23,114	(9,411)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	91,599
Transfers out	-	-	-	-	-	(90,000)
Other receipts/disbursements	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	1,599
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(10,473)	-	(13,058)	62,913	23,114	(7,812)
Cash and investment fund balance - beginning	14,220	-	30,677	96,197	89,626	95,882
Cash and investment fund balance - ending	<u>\$ 3,747</u>	<u>\$ -</u>	<u>\$ 17,619</u>	<u>\$ 159,110</u>	<u>\$ 112,740</u>	<u>\$ 88,070</u>
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ 3,747	\$ -	\$ 17,619	\$ 159,110	\$ 112,740	\$ 88,070
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - December 31	<u>\$ 3,747</u>	<u>\$ -</u>	<u>\$ 17,619</u>	<u>\$ 159,110</u>	<u>\$ 112,740</u>	<u>\$ 88,070</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highway and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	3,747	-	17,619	159,110	112,740	88,070
Total cash and investment fund balance - December 31	<u>\$ 3,747</u>	<u>\$ -</u>	<u>\$ 17,619</u>	<u>\$ 159,110</u>	<u>\$ 112,740</u>	<u>\$ 88,070</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2007
 (Continued)

	Animal Shelter Branigan Donation	Animal Shelter Building Donation	Animal Shelter Donation	2004-2005 BCC Seat Belt Enforcement	Bioterrorism Preparedness Grant August 2004 to July 2005	Bioterrorism Preparedness Responder Supplemental
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	22,650	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	2,047	971	-	-	-
Total receipts	-	2,047	971	22,650	-	-
Disbursements:						
General government	-	8,362	911	-	-	-
Public safety	-	-	-	4,519	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Highways and streets	-	-	-	-	-	-
Other Infrastructure	-	-	-	-	-	-
Total disbursements	-	8,362	911	4,519	-	-
Excess (deficiency) of receipts over disbursements	-	(6,315)	60	18,131	-	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts/disbursements	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(6,315)	60	18,131	-	-
Cash and investment fund balance - beginning	5,968	335,327	17,349	-	754	6,114
Cash and investment fund balance - ending	<u>\$ 5,968</u>	<u>\$ 329,012</u>	<u>\$ 17,409</u>	<u>\$ 18,131</u>	<u>\$ 754</u>	<u>\$ 6,114</u>
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ 5,968	\$ 329,012	\$ 17,409	\$ 18,131	\$ 754	\$ 6,114
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - December 31	<u>\$ 5,968</u>	<u>\$ 329,012</u>	<u>\$ 17,409</u>	<u>\$ 18,131</u>	<u>\$ 754</u>	<u>\$ 6,114</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highway and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	5,968	329,012	17,409	18,131	754	6,114
Total cash and investment fund balance - December 31	<u>\$ 5,968</u>	<u>\$ 329,012</u>	<u>\$ 17,409</u>	<u>\$ 18,131</u>	<u>\$ 754</u>	<u>\$ 6,114</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2007
 (Continued)

	Bioterrorism Preparedness Grant - Health	Operation Pullover	Byrne Justice Assistance Grant	Byrne Memorial Justice Grant	Campaign Finance Enforcement	Cannabis Marijuana Eradication
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	102,700	300	10,877	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	3,597	-
Total receipts	-	102,700	300	10,877	3,597	-
Disbursements:						
General government	-	-	-	-	3,572	-
Public safety	-	116,250	15,363	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Highways and streets	-	-	-	-	-	-
Other Infrastructure	-	-	-	-	-	-
Total disbursements	-	116,250	15,363	-	3,572	-
Excess (deficiency) of receipts over disbursements	-	(13,550)	(15,063)	10,877	25	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts/disbursements	-	-	-	-	94	-
Total other financing sources (uses)	-	-	-	-	94	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(13,550)	(15,063)	10,877	119	-
Cash and investment fund balance - beginning	2,000	5,935	15,063	1	2,001	25,691
Cash and investment fund balance - ending	<u>\$ 2,000</u>	<u>\$ (7,615)</u>	<u>\$ -</u>	<u>\$ 10,878</u>	<u>\$ 2,120</u>	<u>\$ 25,691</u>
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ 2,000	\$ (7,615)	\$ -	\$ 10,878	\$ 2,120	\$ 25,691
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - December 31	<u>\$ 2,000</u>	<u>\$ (7,615)</u>	<u>\$ -</u>	<u>\$ 10,878</u>	<u>\$ 2,120</u>	<u>\$ 25,691</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highway and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	2,000	(7,615)	-	10,878	2,120	25,691
Total cash and investment fund balance - December 31	<u>\$ 2,000</u>	<u>\$ (7,615)</u>	<u>\$ -</u>	<u>\$ 10,878</u>	<u>\$ 2,120</u>	<u>\$ 25,691</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2007
 (Continued)

	CASA Donation	Child Advocacy Center Donations	Child Restraint System	Superior Alternative Dispute Resolution Co-Pay	Circuit Alternative Dispute Resolution Co-Pay	Circuit Alternative Dispute Resolution Fee
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	675	940	-	8,604
Other	7,400	475	-	-	-	-
Total receipts	7,400	475	675	940	-	8,604
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	269	625	-	-	5,000
Highways and streets	-	-	-	-	-	-
Health and welfare	18,238	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Highways and streets	-	-	-	-	-	-
Other Infrastructure	-	-	-	-	-	-
Total disbursements	18,238	269	625	-	-	5,000
Excess (deficiency) of receipts over disbursements	(10,838)	206	50	940	-	3,604
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts/disbursements	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(10,838)	206	50	940	-	3,604
Cash and investment fund balance - beginning	16,257	3,292	25	16	20	8,192
Cash and investment fund balance - ending	\$ 5,419	\$ 3,498	\$ 75	\$ 956	\$ 20	\$ 11,796
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ 5,419	\$ 3,498	\$ 75	\$ 956	\$ 20	\$ 11,796
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - December 31	\$ 5,419	\$ 3,498	\$ 75	\$ 956	\$ 20	\$ 11,796
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highway and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	5,419	3,498	75	956	20	11,796
Total cash and investment fund balance - December 31	\$ 5,419	\$ 3,498	\$ 75	\$ 956	\$ 20	\$ 11,796

JOHNSON COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2007
 (Continued)

	Clerk's Records Perpetuation	Community Correction Adult Project Income	Community Correction Juvenile Project Income	Community Correction Juvenile Grant	Community Correction Adult Grant	Community Corrections CTP
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	112,834	408,272	35,509
Charges for services	-	1,047,830	50,912	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	19,398	1,089	44,400	-	-	-
Total receipts	19,398	1,048,919	95,312	112,834	408,272	35,509
Disbursements:						
General government	16,125	-	-	-	-	-
Public safety	-	952,522	81,334	71,991	373,489	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Highways and streets	-	-	-	-	-	-
Other Infrastructure	-	-	-	-	-	-
Total disbursements	16,125	952,522	81,334	71,991	373,489	-
Excess (deficiency) of receipts over disbursements	3,273	96,397	13,978	40,843	34,783	35,509
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts/disbursements	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,273	96,397	13,978	40,843	34,783	35,509
Cash and investment fund balance - beginning	54,133	344,237	58,126	12,237	13,849	10,189
Cash and investment fund balance - ending	<u>\$ 57,406</u>	<u>\$ 440,634</u>	<u>\$ 72,104</u>	<u>\$ 53,080</u>	<u>\$ 48,632</u>	<u>\$ 45,698</u>
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ 57,406	\$ 440,634	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	-	72,104	53,080	48,632	45,698
Total cash and investment assets - December 31	<u>\$ 57,406</u>	<u>\$ 440,634</u>	<u>\$ 72,104</u>	<u>\$ 53,080</u>	<u>\$ 48,632</u>	<u>\$ 45,698</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ 72,104	\$ 53,080	\$ 48,632	\$ 45,698
Highway and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	57,406	440,634	-	-	-	-
Total cash and investment fund balance - December 31	<u>\$ 57,406</u>	<u>\$ 440,634</u>	<u>\$ 72,104</u>	<u>\$ 53,080</u>	<u>\$ 48,632</u>	<u>\$ 45,698</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2007
 (Continued)

	Countermeasure Fees	County Sales Disclosure	Court and Alcohol Drug Program	DARE Alcohol Resistance Education	Deferral Program	Drainage Maintenance
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	20,344	-	300	-	-
Fines and forfeits	-	-	2,500	-	357,363	212,838
Other	-	-	-	-	-	-
Total receipts	-	20,344	2,500	300	357,363	212,838
Disbursements:						
General government	-	-	-	-	-	196,020
Public safety	-	-	20	-	345,879	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Highways and streets	-	-	-	-	-	-
Other Infrastructure	-	-	-	-	-	-
Total disbursements	-	-	20	-	345,879	196,020
Excess (deficiency) of receipts over disbursements	-	20,344	2,480	300	11,484	16,818
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts/disbursements	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	20,344	2,480	300	11,484	16,818
Cash and investment fund balance - beginning	972	111,102	(2,480)	1	375,987	656,880
Cash and investment fund balance - ending	<u>\$ 972</u>	<u>\$ 131,446</u>	<u>\$ -</u>	<u>\$ 301</u>	<u>\$ 387,471</u>	<u>\$ 673,698</u>
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ 972	\$ 131,446	\$ -	\$ 301	\$ 387,471	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	-	673,698
Total cash and investment assets - December 31	<u>\$ 972</u>	<u>\$ 131,446</u>	<u>\$ -</u>	<u>\$ 301</u>	<u>\$ 387,471</u>	<u>\$ 673,698</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highway and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	673,698
Unrestricted	972	131,446	-	301	387,471	-
Total cash and investment fund balance - December 31	<u>\$ 972</u>	<u>\$ 131,446</u>	<u>\$ -</u>	<u>\$ 301</u>	<u>\$ 387,471</u>	<u>\$ 673,698</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2007
 (Continued)

	Drug Free Community Prosecutor	Economic Development Fund	Economic Development Operating	Edinburgh Tower	Electronic Map Generation	Emergency Planning and Right to Know
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	9,127
Charges for services	-	-	-	-	8,494	-
Fines and forfeits	-	-	-	-	-	-
Other	-	70,860	-	-	-	-
Total receipts	-	70,860	-	-	8,494	9,127
Disbursements:						
General government	-	67,535	-	-	8,883	-
Public safety	-	-	-	-	-	11,716
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Highways and streets	-	-	-	-	-	-
Other Infrastructure	-	-	-	180,000	-	-
Total disbursements	-	67,535	-	180,000	8,883	11,716
Excess (deficiency) of receipts over disbursements	-	3,325	-	(180,000)	(389)	(2,589)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts/disbursements	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	3,325	-	(180,000)	(389)	(2,589)
Cash and investment fund balance - beginning	2,843	35,025	5,097	180,000	9,079	28,874
Cash and investment fund balance - ending	<u>\$ 2,843</u>	<u>\$ 38,350</u>	<u>\$ 5,097</u>	<u>\$ -</u>	<u>\$ 8,690</u>	<u>\$ 26,285</u>
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ 2,843	\$ 38,350	\$ 5,097	\$ -	\$ 8,690	\$ 26,285
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - December 31	<u>\$ 2,843</u>	<u>\$ 38,350</u>	<u>\$ 5,097</u>	<u>\$ -</u>	<u>\$ 8,690</u>	<u>\$ 26,285</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highway and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	2,843	38,350	5,097	-	8,690	26,285
Total cash and investment fund balance - December 31	<u>\$ 2,843</u>	<u>\$ 38,350</u>	<u>\$ 5,097</u>	<u>\$ -</u>	<u>\$ 8,690</u>	<u>\$ 26,285</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2007
 (Continued)

	Emergency Telephone System	Enhanced Access	Extradition	Family and Children	Firearms Training	Forfeiture Seizure Prosecutor
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ 2,437,432	\$ -	\$ -
Licenses and permits	-	-	-	-	25,811	-
Intergovernmental	-	-	-	800,098	-	-
Charges for services	1,833,674	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	2,862
Other	-	-	400	-	-	-
Total receipts	1,833,674	-	400	3,237,530	25,811	2,862
Disbursements:						
General government	-	-	-	-	-	-
Public safety	1,860,003	-	9,735	-	7,482	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	2,106,992	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Highways and streets	-	-	-	-	-	-
Other Infrastructure	-	-	-	-	-	-
Total disbursements	1,860,003	-	9,735	2,106,992	7,482	-
Excess (deficiency) of receipts over disbursements	(26,329)	-	(9,335)	1,130,538	18,329	2,862
Other financing sources (uses):						
Transfers in	-	-	-	755,964	-	-
Transfers out	-	-	-	(750,000)	-	-
Other receipts/disbursements	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	5,964	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(26,329)	-	(9,335)	1,136,502	18,329	2,862
Cash and investment fund balance - beginning	769,183	500	26,201	(151,300)	14,561	17,872
Cash and investment fund balance - ending	<u>\$ 742,854</u>	<u>\$ 500</u>	<u>\$ 16,866</u>	<u>\$ 985,202</u>	<u>\$ 32,890</u>	<u>\$ 20,734</u>
Cash and Investment Assets - December 31						
Cash and investments	\$ -	\$ 500	\$ 16,866	\$ -	\$ 32,890	\$ 20,734
Restricted assets:						
Cash and investments	<u>742,854</u>	<u>-</u>	<u>-</u>	<u>985,202</u>	<u>-</u>	<u>-</u>
Total cash and investment assets - December 31	<u>\$ 742,854</u>	<u>\$ 500</u>	<u>\$ 16,866</u>	<u>\$ 985,202</u>	<u>\$ 32,890</u>	<u>\$ 20,734</u>
Cash and Investment Fund Balance - December 31						
Restricted for:						
Public safety	\$ 742,854	\$ -	\$ -	\$ -	\$ -	\$ -
Highway and streets	-	-	-	-	-	-
Health and welfare	-	-	-	985,202	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	<u>-</u>	<u>500</u>	<u>16,866</u>	<u>-</u>	<u>32,890</u>	<u>20,734</u>
Total cash and investment fund balance - December 31	<u>\$ 742,854</u>	<u>\$ 500</u>	<u>\$ 16,866</u>	<u>\$ 985,202</u>	<u>\$ 32,890</u>	<u>\$ 20,734</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2007
 (Continued)

	Guardian Ad Litem Court	Health	Health Maintenance	Homeland Security - Law Enforcement Terror Protection	Homeland Security Lap/Top Security	Identification Security Protection
Receipts:						
Taxes	\$ -	\$ 460,369	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	197,835	-	-	-	-
Intergovernmental	2,926	-	90,840	2,331	65,039	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	61,984
Other	-	730	3,807	-	-	-
Total receipts	<u>2,926</u>	<u>658,934</u>	<u>94,647</u>	<u>2,331</u>	<u>65,039</u>	<u>61,984</u>
Disbursements:						
General government	-	-	-	-	-	-
Public safety	3,300	-	-	-	-	37,458
Highways and streets	-	-	-	-	-	-
Health and welfare	-	631,170	59,453	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Highways and streets	-	-	-	-	-	-
Other Infrastructure	-	-	-	-	-	-
Total disbursements	<u>3,300</u>	<u>631,170</u>	<u>59,453</u>	<u>-</u>	<u>-</u>	<u>37,458</u>
Excess (deficiency) of receipts over disbursements	<u>(374)</u>	<u>27,764</u>	<u>35,194</u>	<u>2,331</u>	<u>65,039</u>	<u>24,526</u>
Other financing sources (uses):						
Transfers in	-	2,247	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts/disbursements	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>2,247</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(374)</u>	<u>30,011</u>	<u>35,194</u>	<u>2,331</u>	<u>65,039</u>	<u>24,526</u>
Cash and investment fund balance - beginning	<u>(1,186)</u>	<u>289,269</u>	<u>162,468</u>	<u>(2,330)</u>	<u>(65,039)</u>	<u>22,560</u>
Cash and investment fund balance - ending	<u>\$ (1,560)</u>	<u>\$ 319,280</u>	<u>\$ 197,662</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 47,086</u>
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ (1,560)	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	319,280	197,662	1	-	47,086
Total cash and investment assets - December 31	<u>\$ (1,560)</u>	<u>\$ 319,280</u>	<u>\$ 197,662</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 47,086</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ 47,086
Highway and streets	-	-	-	-	-	-
Health and welfare	-	319,280	197,662	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	<u>(1,560)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total cash and investment fund balance - December 31	<u>\$ (1,560)</u>	<u>\$ 319,280</u>	<u>\$ 197,662</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 47,086</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2007
 (Continued)

	Inmate Medical	Inspection Fees - New Subdivisions	Law Enforcement Continuing Education	Sheriffs Office Lab Fee	Jury Pay	Juvenile Mental Health Screening Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	5,750
Charges for services	19,756	-	-	-	-	-
Fines and forfeits	-	60,704	7,154	100	24,709	-
Other	-	7,537	-	-	-	-
Total receipts	19,756	68,241	7,154	100	24,709	5,750
Disbursements:						
General government	-	127,883	9,068	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Highways and streets	-	-	-	-	-	-
Other Infrastructure	-	-	-	-	-	-
Total disbursements	-	127,883	9,068	-	-	-
Excess (deficiency) of receipts over disbursements	19,756	(59,642)	(1,914)	100	24,709	5,750
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts/disbursements	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	19,756	(59,642)	(1,914)	100	24,709	5,750
Cash and investment fund balance - beginning	15,548	377,512	4,517	50	141,319	-
Cash and investment fund balance - ending	<u>\$ 35,304</u>	<u>\$ 317,870</u>	<u>\$ 2,603</u>	<u>\$ 150</u>	<u>\$ 166,028</u>	<u>\$ 5,750</u>
Cash and Investment Assets - December 31						
Cash and investments	\$ 35,304	\$ 317,870	\$ 2,603	\$ 150	\$ 166,028	\$ 5,750
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - December 31	<u>\$ 35,304</u>	<u>\$ 317,870</u>	<u>\$ 2,603</u>	<u>\$ 150</u>	<u>\$ 166,028</u>	<u>\$ 5,750</u>
Cash and Investment Fund Balance - December 31						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highway and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	35,304	317,870	2,603	150	166,028	5,750
Total cash and investment fund balance - December 31	<u>\$ 35,304</u>	<u>\$ 317,870</u>	<u>\$ 2,603</u>	<u>\$ 150</u>	<u>\$ 166,028</u>	<u>\$ 5,750</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2007
 (Continued)

	Juvenile Probation Administration Fees	Juvenile Probation Services	Law Enforcement Continuing Education Animal Shelter	Law Enforcement Prosecutor	Local Road and Street	March of Dimes WIC
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	1,061,995	-
Charges for services	38,325	92,720	-	-	-	-
Fines and forfeits	-	-	66	-	-	-
Other	-	-	-	-	15,583	400
Total receipts	38,325	92,720	66	-	1,077,578	400
Disbursements:						
General government	-	-	-	-	-	-
Public safety	45,279	102,737	-	-	-	-
Highways and streets	-	-	-	-	1,891,643	-
Health and welfare	-	-	-	-	-	47
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Highways and streets	-	-	-	-	-	-
Other Infrastructure	-	-	-	-	-	-
Total disbursements	45,279	102,737	-	-	1,891,643	47
Excess (deficiency) of receipts over disbursements	(6,954)	(10,017)	66	-	(814,065)	353
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts/disbursements	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(6,954)	(10,017)	66	-	(814,065)	353
Cash and investment fund balance - beginning	41,004	28,787	1,097	952	1,912,552	166
Cash and investment fund balance - ending	<u>\$ 34,050</u>	<u>\$ 18,770</u>	<u>\$ 1,163</u>	<u>\$ 952</u>	<u>\$ 1,098,487</u>	<u>\$ 519</u>
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ 34,050	\$ 18,770	\$ 1,163	\$ 952	\$ -	\$ 519
Restricted assets:						
Cash and investments	-	-	-	-	1,098,487	-
Total cash and investment assets - December 31	<u>\$ 34,050</u>	<u>\$ 18,770</u>	<u>\$ 1,163</u>	<u>\$ 952</u>	<u>\$ 1,098,487</u>	<u>\$ 519</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highway and streets	-	-	-	-	1,098,487	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	34,050	18,770	1,163	952	-	519
Total cash and investment fund balance - December 31	<u>\$ 34,050</u>	<u>\$ 18,770</u>	<u>\$ 1,163</u>	<u>\$ 952</u>	<u>\$ 1,098,487</u>	<u>\$ 519</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2007
 (Continued)

	Misdemeanant	Motor Vehicle Highway	National Childrens Alliance	OJJDP Conference Scholarship	Olive Branch Road	Park Gift
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	600	-
Intergovernmental	66,882	3,856,595	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	170,965	15,667	-	-	4,785
Total receipts	66,882	4,027,560	15,667	-	600	4,785
Disbursements:						
General government	-	-	-	-	-	-
Public safety	77,313	-	-	-	-	-
Highways and streets	-	4,193,585	-	-	-	-
Health and welfare	-	-	14,727	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Highways and streets	-	-	-	-	-	-
Other Infrastructure	-	-	-	-	-	-
Total disbursements	77,313	4,193,585	14,727	-	-	-
Excess (deficiency) of receipts over disbursements	(10,431)	(166,025)	940	-	600	4,785
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts/disbursements	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(10,431)	(166,025)	940	-	600	4,785
Cash and investment fund balance - beginning	91,732	1,740,691	-	698	151,022	279
Cash and investment fund balance - ending	<u>\$ 81,301</u>	<u>\$ 1,574,666</u>	<u>\$ 940</u>	<u>\$ 698</u>	<u>\$ 151,622</u>	<u>\$ 5,064</u>
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ 81,301	\$ 1,574,666	\$ 940	\$ 698	\$ 151,622	\$ 5,064
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - December 31	<u>\$ 81,301</u>	<u>\$ 1,574,666</u>	<u>\$ 940</u>	<u>\$ 698</u>	<u>\$ 151,622</u>	<u>\$ 5,064</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highway and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	81,301	1,574,666	940	698	151,622	5,064
Total cash and investment fund balance - December 31	<u>\$ 81,301</u>	<u>\$ 1,574,666</u>	<u>\$ 940</u>	<u>\$ 698</u>	<u>\$ 151,622</u>	<u>\$ 5,064</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2007
 (Continued)

	Park Operating	Plat Book	Pretrail Diversion	Property Reassessment #2	Public Health Preparedness	Public Health Preparedness ER 2007
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ 270,825	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	55,641	13,700
Charges for services	154,758	35,857	-	-	-	-
Fines and forfeits	-	-	206,693	-	-	-
Other	-	-	-	68,977	-	-
Total receipts	<u>154,758</u>	<u>35,857</u>	<u>206,693</u>	<u>339,802</u>	<u>55,641</u>	<u>13,700</u>
Disbursements:						
General government	-	42,316	-	248,795	-	-
Public safety	-	-	172,276	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	55,565	5,550
Culture and recreation	94,078	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Highways and streets	-	-	-	-	-	-
Other Infrastructure	-	-	-	-	-	-
Total disbursements	<u>94,078</u>	<u>42,316</u>	<u>172,276</u>	<u>248,795</u>	<u>55,565</u>	<u>5,550</u>
Excess (deficiency) of receipts over disbursements	<u>60,680</u>	<u>(6,459)</u>	<u>34,417</u>	<u>91,007</u>	<u>76</u>	<u>8,150</u>
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts/disbursements	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>60,680</u>	<u>(6,459)</u>	<u>34,417</u>	<u>91,007</u>	<u>76</u>	<u>8,150</u>
Cash and investment fund balance - beginning	<u>(16,254)</u>	<u>5,315</u>	<u>156,466</u>	<u>1,660,233</u>	<u>(71)</u>	<u>-</u>
Cash and investment fund balance - ending	<u>\$ 44,426</u>	<u>\$ (1,144)</u>	<u>\$ 190,883</u>	<u>\$ 1,751,240</u>	<u>\$ 5</u>	<u>\$ 8,150</u>
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ 44,426	\$ (1,144)	\$ 190,883	\$ 1,751,240	\$ 5	\$ 8,150
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - December 31	<u>\$ 44,426</u>	<u>\$ (1,144)</u>	<u>\$ 190,883</u>	<u>\$ 1,751,240</u>	<u>\$ 5</u>	<u>\$ 8,150</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highway and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	<u>44,426</u>	<u>(1,144)</u>	<u>190,883</u>	<u>1,751,240</u>	<u>5</u>	<u>8,150</u>
Total cash and investment fund balance - December 31	<u>\$ 44,426</u>	<u>\$ (1,144)</u>	<u>\$ 190,883</u>	<u>\$ 1,751,240</u>	<u>\$ 5</u>	<u>\$ 8,150</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2007
 (Continued)

	Railroad Crossing Upgrade	Rainy Day	Recorder's Records Perpetuation	Sheriff's Narcotic Seizure	Superior Alternative Dispute Resolution Fee	Supplemental Public Defender Service
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	217,774	9,088	6,840	31,222
Fines and forfeits	-	-	-	-	-	-
Other	18,000	590,016	5,844	-	-	-
Total receipts	18,000	590,016	223,618	9,088	6,840	31,222
Disbursements:						
General government	-	487,228	135,878	-	-	-
Public safety	-	-	-	4,335	-	23,277
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Highways and streets	-	-	-	-	-	-
Other Infrastructure	-	-	-	-	-	-
Total disbursements	-	487,228	135,878	4,335	-	23,277
Excess (deficiency) of receipts over disbursements	18,000	102,788	87,740	4,753	6,840	7,945
Other financing sources (uses):						
Transfers in	-	840,000	-	-	-	-
Transfers out	-	(340,000)	-	-	-	-
Other receipts/disbursements	-	-	-	-	-	-
Total other financing sources (uses)	-	500,000	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	18,000	602,788	87,740	4,753	6,840	7,945
Cash and investment fund balance - beginning	-	11,694	424,061	5,676	10,340	48,704
Cash and investment fund balance - ending	\$ 18,000	\$ 614,482	\$ 511,801	\$ 10,429	\$ 17,180	\$ 56,649
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ 18,000	\$ 614,482	\$ 511,801	\$ 10,429	\$ 17,180	\$ 56,649
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - December 31	\$ 18,000	\$ 614,482	\$ 511,801	\$ 10,429	\$ 17,180	\$ 56,649
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highway and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	18,000	614,482	511,801	10,429	17,180	56,649
Total cash and investment fund balance - December 31	\$ 18,000	\$ 614,482	\$ 511,801	\$ 10,429	\$ 17,180	\$ 56,649

JOHNSON COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2007
 (Continued)

	Surveyor Corner Perpetuation	Title II Formula Grant 2006-2007	Tobacco Fund Settlement	Victim's Assistance 2006-2007	Victim's Assistance 2007-2008	Voting System Reimbursement
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	22,317	53,930	45,496	11,649	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	42,020	-	-	-	-	-
Total receipts	42,020	22,317	53,930	45,496	11,649	-
Disbursements:						
General government	47,115	-	-	-	-	34,962
Public safety	-	27,648	-	32,309	24,836	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	36,324	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Highways and streets	-	-	-	-	-	-
Other Infrastructure	-	-	-	-	-	-
Total disbursements	47,115	27,648	36,324	32,309	24,836	34,962
Excess (deficiency) of receipts over disbursements	(5,095)	(5,331)	17,606	13,187	(13,187)	(34,962)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts/disbursements	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(5,095)	(5,331)	17,606	13,187	(13,187)	(34,962)
Cash and investment fund balance - beginning	246,912	10,038	188,717	(13,187)	-	810,607
Cash and investment fund balance - ending	<u>\$ 241,817</u>	<u>\$ 4,707</u>	<u>\$ 206,323</u>	<u>\$ -</u>	<u>\$ (13,187)</u>	<u>\$ 775,645</u>
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ 241,817	\$ 4,707	\$ 206,323	\$ -	\$ (13,187)	\$ 775,645
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - December 31	<u>\$ 241,817</u>	<u>\$ 4,707</u>	<u>\$ 206,323</u>	<u>\$ -</u>	<u>\$ (13,187)</u>	<u>\$ 775,645</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highway and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	241,817	4,707	206,323	-	(13,187)	775,645
Total cash and investment fund balance - December 31	<u>\$ 241,817</u>	<u>\$ 4,707</u>	<u>\$ 206,323</u>	<u>\$ -</u>	<u>\$ (13,187)</u>	<u>\$ 775,645</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2007
 (Continued)

	Women Infants and Children Grant	Welfare Reform Local Planning	CASA Guardian Ad Litem	Drug Free Community	Emergency Management Training	F.C.R.E. Aggressive Driving 2007-2008
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	283,416	-	-	57,112	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	600	-	-	9,700
Total receipts	283,416	-	600	57,112	-	9,700
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	94,472	204	-
Highways and streets	-	-	-	-	-	-
Health and welfare	261,370	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Highways and streets	-	-	-	-	-	-
Other Infrastructure	-	-	-	-	-	-
Total disbursements	261,370	-	-	94,472	204	-
Excess (deficiency) of receipts over disbursements	22,046	-	600	(37,360)	(204)	9,700
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts/disbursements	-	-	-	(89,603)	-	-
Total other financing sources (uses)	-	-	-	(89,603)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	22,046	-	600	(126,963)	(204)	9,700
Cash and investment fund balance - beginning	(12,874)	1,578	4,880	137,221	2,123	-
Cash and investment fund balance - ending	<u>\$ 9,172</u>	<u>\$ 1,578</u>	<u>\$ 5,480</u>	<u>\$ 10,258</u>	<u>\$ 1,919</u>	<u>\$ 9,700</u>
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ 9,172	\$ 1,578	\$ 5,480	\$ -	\$ 1,919	\$ 9,700
Restricted assets:						
Cash and investments	-	-	-	10,258	-	-
Total cash and investment assets - December 31	<u>\$ 9,172</u>	<u>\$ 1,578</u>	<u>\$ 5,480</u>	<u>\$ 10,258</u>	<u>\$ 1,919</u>	<u>\$ 9,700</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ 10,258	\$ -	\$ -
Highway and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	9,172	1,578	5,480	-	1,919	9,700
Total cash and investment fund balance - December 31	<u>\$ 9,172</u>	<u>\$ 1,578</u>	<u>\$ 5,480</u>	<u>\$ 10,258</u>	<u>\$ 1,919</u>	<u>\$ 9,700</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2007
 (Continued)

	Federal Forfeiture Seizure	Johnson County Law Enforcement Coalition	Johnson County Family Court Grant	Juvenile Accountability Incentive Block Grant 2006-2007	Juvenile Training Institute Scholarships	Medical Office Manager
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	13,889	52,869	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	6,933
Total receipts	-	-	-	13,889	52,869	6,933
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	4,257	20,000	52,869	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	16,737
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Highways and streets	-	-	-	-	-	-
Other Infrastructure	-	-	-	-	-	-
Total disbursements	-	-	4,257	20,000	52,869	16,737
Excess (deficiency) of receipts over disbursements	-	-	(4,257)	(6,111)	-	(9,804)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts/disbursements	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(4,257)	(6,111)	-	(9,804)
Cash and investment fund balance - beginning	2,615	468	9,676	-	-	11,068
Cash and investment fund balance - ending	<u>\$ 2,615</u>	<u>\$ 468</u>	<u>\$ 5,419</u>	<u>\$ (6,111)</u>	<u>\$ -</u>	<u>\$ 1,264</u>
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ 2,615	\$ 468	\$ -	\$ (6,111)	\$ -	\$ 1,264
Restricted assets:						
Cash and investments	-	-	5,419	-	-	-
Total cash and investment assets - December 31	<u>\$ 2,615</u>	<u>\$ 468</u>	<u>\$ 5,419</u>	<u>\$ (6,111)</u>	<u>\$ -</u>	<u>\$ 1,264</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ 5,419	\$ -	\$ -	\$ -
Highway and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	2,615	468	-	(6,111)	-	1,264
Total cash and investment fund balance - December 31	<u>\$ 2,615</u>	<u>\$ 468</u>	<u>\$ 5,419</u>	<u>\$ (6,111)</u>	<u>\$ -</u>	<u>\$ 1,264</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2007
 (Continued)

	JAG Grant	Operation Pullover 2003-2004	Prosecutor Bad Check	Regional Gang 2005-2006	Regional GANT Grant 2006-2007	Sheriff's Deferral Fee
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	40,745	-	-	-	48,401	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	22,679	-	-	68,226
Other	-	-	-	190	-	-
Total receipts	40,745	-	22,679	190	48,401	68,226
Disbursements:						
General government	-	-	-	-	-	-
Public safety	27,162	-	-	190	24,899	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Highways and streets	-	-	-	-	-	-
Other Infrastructure	-	-	-	-	-	-
Total disbursements	27,162	-	-	190	24,899	-
Excess (deficiency) of receipts over disbursements	13,583	-	22,679	-	23,502	68,226
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts/disbursements	-	-	(19)	-	-	-
Total other financing sources (uses)	-	-	(19)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	13,583	-	22,660	-	23,502	68,226
Cash and investment fund balance - beginning	-	7,615	6,595	-	(9,911)	-
Cash and investment fund balance - ending	\$ 13,583	\$ 7,615	\$ 29,255	\$ -	\$ 13,591	\$ 68,226
Cash and Investment Assets - December 31						
Cash and investments	\$ 13,583	\$ -	\$ 29,255	\$ -	\$ -	\$ 68,226
Restricted assets:						
Cash and investments	-	7,615	-	-	13,591	-
Total cash and investment assets - December 31	\$ 13,583	\$ 7,615	\$ 29,255	\$ -	\$ 13,591	\$ 68,226
Cash and Investment Fund Balance - December 31						
Restricted for:						
Public safety	\$ -	\$ 7,615	\$ -	\$ -	\$ 13,591	\$ -
Highway and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	13,583	-	29,255	-	-	68,226
Total cash and investment fund balance - December 31	\$ 13,583	\$ 7,615	\$ 29,255	\$ -	\$ 13,591	\$ 68,226

JOHNSON COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2007
 (Continued)

	Sheriff's Service of Process Fees	Sheriff's Sex Offender Fee	Spanish Translation Grant	State Homeland Security	Stop Grant 2006-2007	Stop Grant 2007-2008
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	2,000	101,584	43,395	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	86,158	970	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	86,158	970	2,000	101,584	43,395	-
Disbursements:						
General government	-	-	-	-	-	-
Public safety	73,118	72	175	105,893	25,949	17,385
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Highways and streets	-	-	-	-	-	-
Other Infrastructure	-	-	-	-	-	-
Total disbursements	73,118	72	175	105,893	25,949	17,385
Excess (deficiency) of receipts over disbursements	13,040	898	1,825	(4,309)	17,446	(17,385)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts/disbursements	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	13,040	898	1,825	(4,309)	17,446	(17,385)
Cash and investment fund balance - beginning	-	-	-	2,385	(17,446)	-
Cash and investment fund balance - ending	\$ 13,040	\$ 898	\$ 1,825	\$ (1,924)	\$ -	\$ (17,385)
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ 13,040	\$ 898	\$ 1,825	\$ (1,924)	\$ -	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	-	(17,385)
Total cash and investment assets - December 31	\$ 13,040	\$ 898	\$ 1,825	\$ (1,924)	\$ -	\$ (17,385)
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (17,385)
Highway and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	13,040	898	1,825	(1,924)	-	-
Total cash and investment fund balance - December 31	\$ 13,040	\$ 898	\$ 1,825	\$ (1,924)	\$ -	\$ (17,385)

JOHNSON COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2007
 (Continued)

	Community Correction Commissary	Juvenile Detention Commissary	Sheriff Commissary	Sheriff Narcotic Investigation	Sheriff Reserve	Johnson County Wheel Tax
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	45
Charges for services	174,363	12,876	450,256	19,929	1,500	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	<u>174,363</u>	<u>12,876</u>	<u>450,256</u>	<u>19,929</u>	<u>1,500</u>	<u>45</u>
Disbursements:						
General government	-	-	-	-	-	-
Public safety	139,683	8,047	272,114	7,516	89	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Highways and streets	-	-	-	-	-	-
Other Infrastructure	-	-	-	-	-	-
Total disbursements	<u>139,683</u>	<u>8,047</u>	<u>272,114</u>	<u>7,516</u>	<u>89</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>34,680</u>	<u>4,829</u>	<u>178,142</u>	<u>12,413</u>	<u>1,411</u>	<u>45</u>
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts/disbursements	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>34,680</u>	<u>4,829</u>	<u>178,142</u>	<u>12,413</u>	<u>1,411</u>	<u>45</u>
Cash and investment fund balance - beginning	<u>52,555</u>	<u>4,370</u>	<u>274,993</u>	<u>28,379</u>	<u>2,769</u>	<u>-</u>
Cash and investment fund balance - ending	<u>\$ 87,235</u>	<u>\$ 9,199</u>	<u>\$ 453,135</u>	<u>\$ 40,792</u>	<u>\$ 4,180</u>	<u>\$ 45</u>
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	<u>87,235</u>	<u>9,199</u>	<u>453,135</u>	<u>40,792</u>	<u>4,180</u>	<u>45</u>
Total cash and investment assets - December 31	<u>\$ 87,235</u>	<u>\$ 9,199</u>	<u>\$ 453,135</u>	<u>\$ 40,792</u>	<u>\$ 4,180</u>	<u>\$ 45</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Public safety	\$ 87,235	\$ 9,199	\$ 453,135	\$ 40,792	\$ 4,180	\$ -
Highway and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	45
Other purposes	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - December 31	<u>\$ 87,235</u>	<u>\$ 9,199</u>	<u>\$ 453,135</u>	<u>\$ 40,792</u>	<u>\$ 4,180</u>	<u>\$ 45</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2007
 (Continued)

	General Obligation Bond	Road and Bridge Equipment Bond	General Obligation Bond - 2006	Equipment Bond	Road and Bridge Equipment Project	Jail Lease
Receipts:						
Taxes	\$ 905,904	\$ -	\$ 1,230,247	\$ -	\$ -	\$ 986,919
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	14,906	-	29,036
Total receipts	905,904	-	1,230,247	14,906	-	1,015,955
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	870,000	-	625,000	-	-	721,884
Interest	65,228	-	181,852	-	-	273,516
Capital outlay:						
Highways and streets	-	422,660	-	773,790	-	-
Other Infrastructure	-	-	-	-	-	-
Total disbursements	935,228	422,660	806,852	773,790	-	995,400
Excess (deficiency) of receipts over disbursements	(29,324)	(422,660)	423,395	(758,884)	-	20,555
Other financing sources (uses):						
Transfers in	399,970	-	435,000	-	-	415,748
Transfers out	(395,000)	-	(435,000)	-	-	(410,000)
Other receipts/disbursements	-	-	-	-	-	-
Total other financing sources (uses)	4,970	-	-	-	-	5,748
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(24,354)	(422,660)	423,395	(758,884)	-	26,303
Cash and investment fund balance - beginning	42,218	726,813	-	1,535,245	36	521,413
Cash and investment fund balance - ending	\$ 17,864	\$ 304,153	\$ 423,395	\$ 776,361	\$ 36	\$ 547,716
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	17,864	304,153	423,395	776,361	36	547,716
Total cash and investment assets - December 31	\$ 17,864	\$ 304,153	\$ 423,395	\$ 776,361	\$ 36	\$ 547,716
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highway and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	17,864	304,153	423,395	776,361	36	547,716
Other purposes	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - December 31	\$ 17,864	\$ 304,153	\$ 423,395	\$ 776,361	\$ 36	\$ 547,716

JOHNSON COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2007
 (Continued)

	Lease Rental Payment	General Drain Improvement	High Tech Communication	Park Nonreverting Capital	Levy Excess Special	Totals
Receipts:						
Taxes	\$ 80	\$ 77,617	\$ -	\$ -	\$ -	\$ 6,684,137
Licenses and permits	-	-	-	-	-	224,246
Intergovernmental	-	-	-	-	-	8,139,082
Charges for services	-	-	-	101,824	-	4,729,388
Fines and forfeits	-	-	-	-	-	1,290,939
Other	-	-	-	-	-	1,156,333
Total receipts	80	77,617	-	101,824	-	22,224,125
Disbursements:						
General government	19,723	-	-	-	-	1,840,507
Public safety	-	-	-	-	-	5,723,047
Highways and streets	-	61,367	-	-	-	6,784,763
Health and welfare	-	-	-	-	-	3,206,173
Culture and recreation	-	-	-	96,314	-	190,392
Debt service:						
Principal	-	-	-	-	-	2,216,884
Interest	-	-	-	-	-	520,596
Capital outlay:						
Highways and streets	-	-	-	-	-	1,196,450
Other infrastructure	-	-	-	-	-	180,000
Total disbursements	19,723	61,367	-	96,314	-	21,858,812
Excess (deficiency) of receipts over disbursements	(19,643)	16,250	-	5,510	-	365,313
Other financing sources (uses):						
Transfers in	6,612	-	-	-	-	2,947,140
Transfers out	-	-	-	-	(102,598)	(2,522,598)
Other receipts/disbursements	-	-	-	-	(1,427)	(90,955)
Total other financing sources (uses)	6,612	-	-	-	(104,025)	333,587
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(13,031)	16,250	-	5,510	(104,025)	698,900
Cash and investment fund balance - beginning	17,582	15,106	109,959	(380)	104,025	15,387,770
Cash and investment fund balance - ending	<u>\$ 4,551</u>	<u>\$ 31,356</u>	<u>\$ 109,959</u>	<u>\$ 5,130</u>	<u>\$ -</u>	<u>\$ 16,086,670</u>
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ -	\$ -	\$ 109,959	\$ -	\$ -	\$ 9,078,240
Restricted assets:						
Cash and investments	4,551	31,356	-	5,130	-	7,008,430
Total cash and investment assets - December 31	<u>\$ 4,551</u>	<u>\$ 31,356</u>	<u>\$ 109,959</u>	<u>\$ 5,130</u>	<u>\$ -</u>	<u>\$ 16,086,670</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,623,494
Highway and streets	-	-	-	-	-	1,098,487
Health and welfare	-	31,356	-	-	-	1,533,500
Debt service	4,551	-	-	-	-	2,074,121
Other purposes	-	-	-	5,130	-	678,828
Unrestricted	-	-	109,959	-	-	9,078,240
Total cash and investment fund balance - December 31	<u>\$ 4,551</u>	<u>\$ 31,356</u>	<u>\$ 109,959</u>	<u>\$ 5,130</u>	<u>\$ -</u>	<u>\$ 16,086,670</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 INTERNAL SERVICE FUNDS
 As of and for the Year Ended December 31, 2007

	Liability Workers Compensation Casualty	Medical and Self-Insurance	Totals
Operating receipts:			
Insurance proceeds	\$ -	\$ 2,678,586	\$ 2,678,586
Other	1,919	7,553	9,472
Total operating receipts	<u>1,919</u>	<u>2,686,139</u>	<u>2,688,058</u>
Operating disbursements:			
Insurance disbursements	-	(2,588,953)	(2,588,953)
Miscellaneous disbursements	(320)	-	(320)
Total operating disbursements	<u>(320)</u>	<u>(2,588,953)</u>	<u>(2,589,273)</u>
Excess of receipts over disbursements	1,599	97,186	98,785
Cash and investment fund balance - beginning	<u>301,441</u>	<u>310,433</u>	<u>611,874</u>
Cash and investment fund balance - ending	<u>\$ 303,040</u>	<u>\$ 407,619</u>	<u>\$ 710,659</u>
<u>Cash and Investment Assets - December 31</u>			
Restricted assets:			
Cash and investments	<u>\$ 303,040</u>	<u>\$ 407,619</u>	<u>\$ 710,659</u>
<u>Cash and Investment Fund Balance - December 31</u>			
Restricted for:			
Other purposes	<u>\$ 303,040</u>	<u>\$ 407,619</u>	<u>\$ 710,659</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 FIDUCIARY FUNDS
 As of and for the Year Ended December 31, 2007

	Retirement Plan	Benefit Plan	Totals
Additions:			
Contributions:			
Employer	\$ 182,504	\$ 23,065	\$ 205,569
Other	73,119	-	73,119
Total contributions	255,623	23,065	278,688
Investment earnings:			
Net increase in fair value of investments	42,366	28,755	71,121
Interest	-	21,118	21,118
Total investment earnings	42,366	49,873	92,239
Total additions	297,989	72,938	370,927
Deductions:			
Benefits	265,275	2,400	267,675
Administrative and general	87,368	16,806	104,174
Total deductions	352,643	19,206	371,849
Excess (deficiency) of total additions over total deductions	(54,654)	53,732	(922)
Cash and investment fund balance - beginning	7,122,957	536,002	7,658,959
Cash and investment fund balance - ending	\$ 7,068,303	\$ 589,734	\$ 7,658,037

The notes to the financial statements are an integral part of this statement.

JOHNSON COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2007

	Bid Bond Checks	Food and Beverage Tax	Ordinance Fines	Riverboat Revenue Sharing	Property Tax TIF Increment	State Sales Disclosure	State Auditor's Mortgage Fee
Additions:							
Agency fund additions	\$ 3,558	\$ 2,114,499	\$ 291	\$ 726,482	\$ 457,456	\$ 4,091	\$ 20,070
Deductions:							
Agency fund deductions	3,736	2,110,038	15	726,482	457,456	4,150	23,390
Excess (deficiency) of total additions over total deductions	(178)	4,461	276	-	-	(59)	(3,320)
Cash and investment fund balance - beginning	3,736	165,718	6,077	-	-	321	4,133
Cash and investment fund balance - ending	<u>\$ 3,558</u>	<u>\$ 170,179</u>	<u>\$ 6,353</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 262</u>	<u>\$ 813</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2007
 (Continued)

	Payroll	Payroll Withholding	Children's Psychiatric	City and Town Court Costs	Congressional School Interest	Commercial Vehicle Excise Tax
Additions:						
Agency fund additions	\$ 12,096,605	\$ 4,766,863	\$ 140,036	\$ 21,787	\$ 1,524	\$ 592,500
Deductions:						
Agency fund deductions	12,096,605	4,752,575	67,144	22,016	707	592,513
Excess (deficiency) of total additions over total deductions	-	14,288	72,892	(229)	817	(13)
Cash and investment fund balance - beginning	-	13,278	122,807	12,270	24,785	13
Cash and investment fund balance - ending	\$ -	\$ 27,566	\$ 195,699	\$ 12,041	\$ 25,602	\$ -

JOHNSON COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2007
 (Continued)

	Coroner's Training and Education	Drug Free Community	Seat Belt Violation	Education Plate Fee	Settlement Funds	Financial Institution Tax
Additions:						
Agency fund additions	\$ 6,710	\$ 221,825	\$ 75	\$ 11,588	\$ 199,251,445	\$ 413,390
Deductions:						
Agency fund deductions	6,552	81,887	75	11,513	199,251,445	413,390
Excess (deficiency) of total additions over total deductions	158	139,938	-	75	-	-
Cash and investment fund balance - beginning	728	11,068	-	-	-	-
Cash and investment fund balance - ending	<u>\$ 886</u>	<u>\$ 151,006</u>	<u>\$ -</u>	<u>\$ 75</u>	<u>\$ -</u>	<u>\$ -</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2007
 (Continued)

	Infraction Judgements	Inheritance Tax	Interstate Compact Fee	Law Enforcement Continuing Education	Park Sales Tax	Praeipce Tax Judgements
Additions:						
Agency fund additions	\$ 238,912	\$ 4,104,703	\$ 675	\$ 3,218	\$ 6,395	\$ -
Deductions:						
Agency fund deductions	235,897	3,375,862	525	3,243	6,574	-
Excess (deficiency) of total additions over total deductions	3,015	728,841	150	(25)	(179)	-
Cash and investment fund balance - beginning	17,495	668,691	-	769	161	492
Cash and investment fund balance - ending	<u>\$ 20,510</u>	<u>\$ 1,397,532</u>	<u>\$ 150</u>	<u>\$ 744</u>	<u>\$ (18)</u>	<u>\$ 492</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2007
 (Continued)

	Sewage Collections	Special Death Benefit Fee	State Sales Disclosure Fee	State Fines and Forfeitures	Surplus Tax	Surplus Tax Sale
Additions:						
Agency fund additions	\$ 177,084	\$ 22,045	\$ 16,200	\$ 41,064	\$ 514,112	\$ -
Deductions:						
Agency fund deductions	177,084	24,610	16,434	41,766	244,185	2,119,975
Excess (deficiency) of total additions over total deductions	-	(2,565)	(234)	(702)	269,927	(2,119,975)
Cash and investment fund balance - beginning	-	4,205	1,282	5,961	442,611	2,706,060
Cash and investment fund balance - ending	\$ -	\$ 1,640	\$ 1,048	\$ 5,259	\$ 712,538	\$ 586,085

JOHNSON COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2007
 (Continued)

	Tax Sale Redemption	Treasurer's Collection Fees	Weed Cutting	Welfare Excise Tax State	Welfare Trust	Homestead Credit Rebate
Additions:						
Agency fund additions	\$ 234,474	\$ -	\$ 14,757	\$ 66,383	\$ 36,629	\$ 5,649,890
Deductions:						
Agency fund deductions	236,312	-	14,757	66,383	18,300	5,261,611
Excess (deficiency) of total additions over total deductions	(1,838)	-	-	-	18,329	388,279
Cash and investment fund balance - beginning	1,838	343	-	-	24,667	-
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 343</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 42,996</u>	<u>\$ 388,279</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2007
 (Continued)

	Destruction of Buildings	Sheriff Inmate Trust	Sheriff Property Room	County Recorder	Sheriff's Trust	Clerk of the Circuit Court
Additions:						
Agency fund additions	\$ 2,921	\$ 457,241	\$ 18,498	\$ 789,370	\$ 10,784,954	\$ 13,583,983
Deductions:						
Agency fund deductions	2,921	458,055	14,029	789,370	10,787,881	13,597,758
Excess (deficiency) of total additions over total deductions	-	(814)	4,469	-	(2,927)	(13,775)
Cash and investment fund balance - beginning	-	24,098	60,260	-	43,000	1,453,456
Cash and investment fund balance - ending	\$ -	\$ 23,284	\$ 64,729	\$ -	\$ 40,073	\$ 1,439,681

JOHNSON COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2007
 (Continued)

	County Treasurer	Health Department	Planning Department	Adult Probation	Juvenile Probation	Totals
Additions:						
Agency fund additions	\$ 37,046,038	\$ 227,845	\$ 259,096	\$ 395,335	\$ 130,917	\$ 295,673,534
Deductions:						
Agency fund deductions	36,020,285	227,845	259,096	395,335	130,923	295,148,705
Excess (deficiency) of total additions over total deductions	1,025,753	-	-	-	(6)	524,829
Cash and investment fund balance - beginning	1,270,755	-	-	-	6	7,091,084
Cash and investment fund balance - ending	<u>\$ 2,296,508</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,615,913</u>

JOHNSON COUNTY
SUPPLEMENTARY INFORMATION
SCHEDULE OF CAPITAL ASSETS

For The Year Ended December 31, 2007

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

General capital assets placed in service in the current and prior years have been reported. Retroactive reporting of general infrastructure assets is estimated to be completed by December 31, 2008.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 4,267,450
Infrastructure	-
Buildings	15,350,914
Improvements other than buildings	1,453,976
Machinery and equipment	18,860,521
Construction in progress	<u>7</u>
Total governmental activities, capital assets not being depreciated	<u>\$ 39,932,868</u>

JOHNSON COUNTY
SUPPLEMENTARY INFORMATION
SCHEDULE OF LONG-TERM DEBT
December 31, 2007

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental Activities:		
General Obligation Bonds:		
2001 - Communication Equipment	\$ 915,000	\$ 915,000
2006 - Building & Equipment	2,375,000	745,000
2006 - Highway Equipment	450,000	220,000
Capital leases:		
1999 - Jail Expansion	5,145,000	735,000
2003 - Court Recording Equipment	9,750	9,750
2003 - Gradall	28,708	28,708
2003 - Voting Equipment	1,093,403	350,817
2003 - E911 Ameritech/SBC	933,306	220,855
2004 - Recorders Equipment	74,829	35,559
2005 - Highway Grader	82,444	31,908
2007 - E911 Motorola Radios	2,026,550	183,637
Parks Department:		
2004 - Golf Irrigation System	31,188	15,122
2005 - Golf Carts	36,750	18,375
2005 - Turf Vehicles	7,056	3,528
2006 - GMCA Trucks	59,398	13,358
2006 - Sharp Copier	2,687	1,075
Note Payable:		
Edinburgh Tower	147,039	34,364
Total governmental activities debt	<u>\$ 13,418,108</u>	<u>\$ 3,562,056</u>

JOHNSON COUNTY
OTHER REPORTS

The annual report presented herein was prepared in addition to other official reports prepared for the individual County offices listed below:

County Auditor
Animal Shelter
Parks and Recreation Department
County Adult Probation Department
County Surveyor
County Recorder
County Health Department
County Clerk
County Prosecutor
County Assessor
Juvenile Courts

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF JOHNSON COUNTY, INDIANA

Compliance

We have audited the compliance of Johnson County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2007. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2007.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(Continued)

A control deficiency in a County's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. We did not consider any of the deficiencies described in the accompanying Schedule of Findings and Questioned Costs to be material weaknesses.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be significant deficiencies or material weaknesses, as defined above.

This report is intended solely for the information and use of the County's management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

August 27, 2008

JOHNSON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2007

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Pass-Through Indiana Department of Education Child Nutrition Cluster School Breakfast Program	10.553	FY-2007	\$ 24,331
National School Lunch Program	10.555	FY-2007	<u>43,959</u>
Total for Cluster			<u>68,290</u>
Pass-Through Indiana Department of Health Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	140-1	<u>269,194</u>
Total for federal grantor agency			<u>337,484</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct grant Missing Children's Assistance	16.543	Fran-006-NMPD07	<u>14,727</u>
State Criminal Alien Assistance Program	16.606	2008-AP-BX-0040	<u>3,488</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2005-DJ-BX-1370 05-DJ-064	15,363 <u>24,899</u>
Total for program			<u>40,262</u>
Pass-Through Indiana Criminal Justice institute Juvenile Accountability Block Grants	16.523	04-JB-004	<u>20,000</u>
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	05-JF-021 05-JF-009	52,869 <u>27,648</u>
Total for program			<u>80,517</u>
Crime Victim Assistance	16.575	07-VA-048 06-VA-060 07-ST-022	24,836 32,309 <u>17,385</u>
Total for program			<u>74,530</u>
Edward Byrne Memorial Formula Grant Program	16.579	2007-DJ-BX-0547 04-DB-057	27,162 <u>190</u>
Total for program			<u>27,352</u>
Violence Against Women Formula Grants	16.588	06ST-026	<u>25,949</u>
Total for federal grantor agency			<u>286,825</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

JOHNSON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2007
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation Highway Planning and Construction Cluster Highway Planning and Construction	20.205		
		B0500910	60,896
		B0600495	692,903
		B401026	36,294
		B400266	150,101
		STP-B864011	12,818
		BR-NBIS(582)	17,784
		STP-9641	<u>58,131</u>
Total for cluster			<u>1,028,927</u>
Highway Safety Cluster State and Community Highway Safety	20.600		
		PT-07-04-01-52	67,750
		PT-08-04-01-44	<u>1,530</u>
Total for cluster			<u>69,280</u>
Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants	20.601		
		K8-2007-03-01-23	48,500
		K8-2008-02-03-13	<u>2,989</u>
Total for cluster			<u>51,489</u>
Total for cluster			<u>1,149,696</u>
Pass-Through Indiana Department of Transportation Formula Grants for Other Than Urbanized Areas	20.509		
		5311F	195,372
		5311	<u>383,248</u>
Total for program			<u>578,620</u>
Pass-Through Indiana Department of Homeland Security Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703		
		C44P-7-057	<u>11,716</u>
Total for federal grantor agency			<u>1,740,032</u>
<u>U.S. GENERAL SERVICES ADMINISTRATION</u>			
Pass-Through Indiana Secretary of State Election Reform Payments	39.011	FY 2007	<u>34,962</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Homeland Security Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283		
		BPRS 140-4	5,550
		BPRS 140-4	<u>55,565</u>
Total for program			<u>61,115</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

JOHNSON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2007
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</u>			
Pass-Through Indiana Department of Child Services			
Child Support Enforcement	93.563		
Prosecuting Attorney's Expenditures		FY-2007	250,853
Clerk of the Circuit Court's Expenditures		FY-2007	61,785
Court Expenditures		FY-2007	97,479
Collection Incentives		FY-2007	90,203
Earned Indirect Costs		FY-2007	<u>102,851</u>
Total for program			<u>603,171</u>
Total for federal grantor agency			<u>664,286</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security			
Homeland Security Cluster			
Homeland Security Grant Program			
Homeland Security First	97.067	FY 2007	<u>105,893</u>
Total federal awards expended			<u>\$ 3,169,482</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

JOHNSON COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

I. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Johnson County (County) and is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Accordingly, the amount of federal awards expended is based on when the activity related to the award occurs. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

II. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2007:

Program Title	Federal CFDA Number	2007
Crime Victim Assistance	16.575	\$ 74,530
Formula Grants for Other Than Urbanized Areas	20.509	578,620

JOHNSON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Qualified

Internal control over financial reporting:
 Material weaknesses identified? no
 Reportable conditions identified that are not considered to be material weaknesses? none reported

Noncompliance material to financial statements noted? no

Federal Awards:

Internal control over major programs:
 Material weaknesses identified? no
 Reportable conditions identified that are not considered to be material weaknesses? no

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
20.205	Highway Planning and Construction Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? no

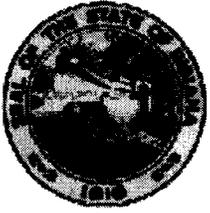
Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

**OFFICE OF THE
PROSECUTING
ATTORNEY**



LANCE D. HAMNER
Johnson County
Prosecuting Attorney

Bradley D. Cooper
Chief Deputy

Joseph D. Gaunt
Supervising Deputy
Child Support

Oren Wright Building
80 South Jackson Street
Franklin, Indiana 46131
317-346-4525
317-736-5709 (FAX)

08/26/2008

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Finding No. 2006-01. Special Tests and Provisions

Federal Agency: U.S. Depart of Health and Human Services
Federal Program: Child Support Enforcement
CFDA No.: 93.563
Federal Award Number: N/A
Pass-Through Entity: Indiana Department of Children's Services
Auditee Contact Person: Lisa L. Lancaster
Title of Contact Person: Administrator
Phone Number: 317-346-4582
Expected Completion Date: ongoing monitoring of cases will take place

The cases continue to be reviewed at least once a year in order to check the balances in order to make sure that ISETS agrees with the computation sheet in our files.

We also have available to our office many specialized reports from the State Data Warehouse. In the future, these reports should be a more efficient way to identify the cases that we should have files for and help to correct cases that are in the system by conversion error or are otherwise incorrect in ISETS.

Sincerely,

Joseph D. Gaunt

Joseph D. Gaunt
Deputy Prosecutor
Child Support Enforcement
80 S. Jackson Street
Franklin, IN 46131
317-346-4582

JOHNSON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 27, 2008, with Janice D. Richhart, Auditor. Our audit disclosed no material items that warrant comment at this time.