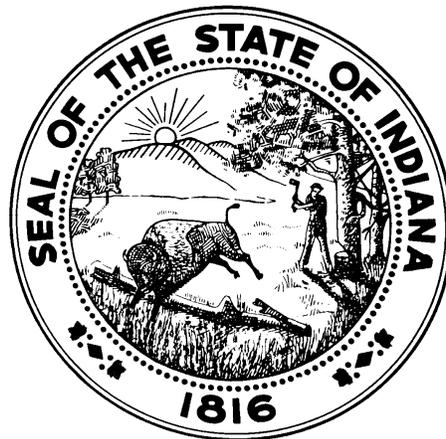


**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

ANNUAL FINANCIAL REPORT

2008

JOHNSON COUNTY, INDIANA



**FILED**

12/31/2009



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Janice D. Richhart	01-01-08 to 12-31-10
Treasurer	Rita Sievertson	01-01-08 to 12-31-12
Clerk	Jill Jackson	01-01-08 to 12-31-10
Sheriff	Terry McLaughlin	01-01-08 to 12-31-10
Recorder	Sue Anne Misiniec	01-01-08 to 12-31-10
President of the Board of County Commissioners	Thomas Kite John L. Price	01-01-08 to 12-31-08 01-01-09 to 12-31-09
President of the County Council	Josh McCarty Charles Canary	01-01-08 to 12-31-08 01-01-09 to 12-31-09



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

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

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, 2008, 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, 2008, 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 November 10, 2009, 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, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. 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

November 10, 2009



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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, each major fund, and the aggregate remaining fund information of Johnson County (County), as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated November 10, 2009. 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.

We noted certain matters that we reported to management in a separate letter dated December 9, 2009.

This report is intended solely for the information and use of the County's management, Board of County Commissioners, 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

November 10, 2009

JOHNSON COUNTY  
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS  
For The Year Ended December 31, 2008

<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	\$ 17,407,569	\$ 1,350,711	\$ 1,659,428	\$ 1,267,370	\$ (13,130,060)
Public safety	18,230,875	4,708,475	3,102,710	-	(10,419,690)
Highways and streets	8,505,564	33,328	4,858,498	270,567	(3,343,171)
Health and welfare	6,188,750	165,461	1,460,631	-	(4,562,658)
Economic development	42,560	-	-	-	(42,560)
Culture and recreation	1,384,108	310,304	-	-	(1,073,804)
Principal and interest on indebtedness	4,387,433	-	-	-	(4,387,433)
	<u>\$ 56,146,859</u>	<u>\$ 6,568,279</u>	<u>\$ 11,081,267</u>	<u>\$ 1,537,937</u>	<u>(36,959,376)</u>
Total primary government					
General receipts:					
Property taxes					15,809,665
Income taxes					9,084,323
Food and beverage taxes					1,147,032
Wheel and surtaxes					1,545,487
Other local sources					3,830,650
Net proceeds from borrowings					1,600,000
Unrestricted intergovernmental receipts					1,738,470
Investment earnings					1,053,596
					<u>35,809,223</u>
					(1,150,153)
					<u>29,847,375</u>
					<u>\$ 28,697,222</u>
Net assets - ending					
<u>Assets</u>					
Cash and investments					\$ 14,486,808
Restricted assets:					
Cash and investments					14,210,414
Total assets					<u>\$ 28,697,222</u>
<u>Net Assets</u>					
Restricted for:					
General government					\$ 691,371
Public safety					1,697,475
Highways and streets					3,145,107
Health and welfare					758,996
Culture and recreation					21,049
Debt service					471,849
Capital outlay					7,036,492
Other purposes					388,075
Unrestricted					14,486,808
Total net assets					<u>\$ 28,697,222</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, 2008

	General	Cumulative Bridge	Cumulative Capital Development	Other Governmental Funds	Totals
<b>Receipts:</b>					
Taxes	\$ 17,701,232	\$ 982,695	\$ 1,270,991	\$ 7,631,588	\$ 27,586,506
Special assessments	-	-	-	197,599	197,599
Licenses and permits	294,866	-	-	234,549	529,415
Intergovernmental	3,659,197	270,567	1,267,370	7,715,932	12,913,066
Charges for services	1,419,499	-	-	5,013,904	6,433,403
Fines and forfeits	532,601	-	-	517,468	1,050,069
Interfund loans	2,475,000	1,400,000	890,000	3,527,758	8,292,758
Other	2,550,743	-	65,849	1,026,563	3,643,155
<b>Total receipts</b>	<b>28,633,138</b>	<b>2,653,262</b>	<b>3,494,210</b>	<b>25,865,361</b>	<b>60,645,971</b>
<b>Disbursements:</b>					
General government	11,714,797	-	-	1,902,075	13,616,872
Public safety	11,841,371	-	-	6,389,504	18,230,875
Highways and streets	-	-	-	5,606,837	5,606,837
Health and welfare	1,220,978	-	-	4,967,772	6,188,750
Economic development	-	-	-	42,560	42,560
Culture and recreation	1,133,073	-	-	251,035	1,384,108
Interfund loans	2,475,000	1,400,000	890,000	3,527,758	8,292,758
Debt service:					
Principal	-	-	-	3,995,000	3,995,000
Interest	-	-	-	392,433	392,433
Capital outlay:					
General government	-	-	1,948,308	476,312	2,424,620
Highways and streets	-	1,375,956	-	1,522,771	2,898,727
<b>Total disbursements</b>	<b>28,385,219</b>	<b>2,775,956</b>	<b>2,838,308</b>	<b>29,074,057</b>	<b>63,073,540</b>
Excess (deficiency) of receipts over disbursements	247,919	(122,694)	655,902	(3,208,696)	(2,427,569)
<b>Other financing sources (uses):</b>					
Net proceeds from borrowings	-	-	-	1,600,000	1,600,000
Transfers in	-	-	-	929,286	929,286
Transfers out	-	-	(650,000)	(279,286)	(929,286)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>(650,000)</b>	<b>2,250,000</b>	<b>1,600,000</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	247,919	(122,694)	5,902	(958,696)	(827,569)
Cash and investment fund balance - beginning	5,984,145	3,200,799	3,518,517	16,433,255	29,136,716
Cash and investment fund balance - ending	<u>\$ 6,232,064</u>	<u>\$ 3,078,105</u>	<u>\$ 3,524,419</u>	<u>\$ 15,474,559</u>	<u>28,309,147</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.					
					388,075
Net assets of governmental activities					<u>\$ 28,697,222</u>
<b>Cash and Investment Assets - Ending</b>					
Cash and investments	\$ 6,232,064	\$ -	\$ -	\$ 8,254,744	\$ 14,486,808
Restricted assets:					
Cash and investments	-	3,078,105	3,524,419	7,219,815	13,822,339
<b>Total cash and investment assets - ending</b>	<u>\$ 6,232,064</u>	<u>\$ 3,078,105</u>	<u>\$ 3,524,419</u>	<u>\$ 15,474,559</u>	<u>\$ 28,309,147</u>
<b>Cash and Investment Fund Balance - Ending</b>					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ 691,371	\$ 691,371
Public safety	-	-	-	1,697,475	1,697,475
Highways and streets	-	-	-	3,145,107	3,145,107
Health and welfare	-	-	-	758,996	758,996
Culture and recreation	-	-	-	21,049	21,049
Debt service	-	-	-	471,849	471,849
Capital outlay	-	3,078,105	3,524,419	433,968	7,036,492
Unrestricted	6,232,064	-	-	8,254,744	14,486,808
<b>Total cash and investment fund balance - ending</b>	<u>\$ 6,232,064</u>	<u>\$ 3,078,105</u>	<u>\$ 3,524,419</u>	<u>\$ 15,474,559</u>	<u>\$ 28,309,147</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  
PROPRIETARY FUNDS  
As Of And For The Year Ended December 31, 2008

	<u>Internal Service Funds</u>
Operating receipts:	
Employee contributions	\$ 1,041,045
Employer contributions	<u>1,215,000</u>
Total operating receipts	<u>2,256,045</u>
Operating disbursements:	
Insurance claims and expense	<u>2,581,077</u>
Deficiency of operating receipts over operating disbursements	<u>(325,032)</u>
Nonoperating receipts:	
Investment income	<u>2,448</u>
Deficiency of receipts over disbursements and nonoperating receipts	(322,584)
Transfers in	13,228
Transfers out	<u>(13,228)</u>
Deficiency of receipts and transfers in over disbursements and transfers out	(322,584)
Cash and investment fund balance - beginning	<u>710,659</u>
Cash and investment fund balance - ending	<u><u>\$ 388,075</u></u>
<u>Cash and Investment Assets - December 31</u>	
Restricted assets:	
Cash and investments	<u><u>\$ 388,075</u></u>
<u>Cash and Investment Fund Balance - December 31</u>	
Restricted for:	
Other purposes	<u><u>\$ 388,075</u></u>

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  
For The Year Ended December 31, 2008

	Pension Trust Funds	Private-Purpose Trust Funds	Agency Funds
Additions:			
Contributions:			
Employer	\$ 817,453	\$ -	
Total contributions	817,453	-	
Investment earnings:			
Interest	93,484	-	
Dividends	3,667	-	
Total investment earnings	97,151	-	
Less investment fees	(78,457)	-	
Net investment earnings	18,694	-	
Total additions	836,147	-	
Deductions:			
Benefits	365,128	-	
Administrative and general	23,699	30,442	
Total deductions	388,827	30,442	
Excess (deficiency) of total additions over total deductions	447,320	(30,442)	
Cash and investment fund balance - beginning	7,658,037	30,442	
Cash and investment fund balance - ending	\$ 8,105,357	\$ -	\$ 10,576,468

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, Needham Fire Protection District, and Amity 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, Needham Fire Protection District, and Amity 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, 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, mainly property taxes, to provide for the cost of construction, maintenance, and repair of bridges, approaches and grade separations.

The cumulative capital development fund is a capital projects fund. It accounts for the financial resource, mainly property taxes, to provide for the cost of major capital development projects.

Additionally, the County reports the following fund types:

The internal service fund accounts for medical benefits for employees and their dependents provided to other departments on a cost-reimbursement basis and self-funded worker's compensation expenses and professional and general liability expenses.

The pension trust funds account for the activities of the County Sheriff's retirement and benefit plans, 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. This was closed out to the State of Indiana in 2008 who will assume this duty.

Agency funds account for assets held by the County as an agent for other governmental units and serves as a control account for certain cash transactions during the time that they are a 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.

JOHNSON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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.

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. Property Taxes

Property taxes levied are collected by the County Treasurer and are distributed to the County in June and in December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100% of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which become delinquent if not paid by May 10 and November 10, respectively. All property taxes collected by the County Treasurer and available for distribution were distributed on or prior to December 31 of the year collected; however, state property tax reform legislation resulted in the County's distribution of property taxes to not follow the normal timetable in 2008.

3. 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.

4. 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.

JOHNSON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

5. 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.

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.

JOHNSON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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 government-wide Statement of Activities and Net Assets – Cash and Investment Basis.

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. Disbursements in Excess of Appropriations

For the year ended December 31, 2008, disbursements exceeded budgeted appropriations in the following funds by the amounts below:

JOHNSON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Fund	2008
Family and Children	\$ 497,601
Jail Expansion Lease	1,000
General Obligation Bonds of 2001	400
 Total	 \$ 499,001

These disbursements were funded by available fund balance in the case of family and children and jail expansion lease funds and future revenues in the case of general obligation bonds of 2001 fund.

C. Cash and Investment Balance Deficits

At December 31, 2008, the following funds reported deficits in cash and investments, which are violations of the Uniform Compliance Guidelines and state statute:

Fund	2008
Victim Assistance Grant	\$ 10,548
STOP Grant 2007-2008	6,615
Women Infants and Children Grant	53,209
Juvenile Mental Health Screening Grant	1
State Homeland Security Grant	8,553
District 5 Fire Training	1,175
Juvenile Accountability Incentive Grant 2008-2009	4,638
Johnson County Court and Alcohol Drug Program	531
General Obligation Bonds of 2001	25,193

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.

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. The County does not have a deposit policy for custodial credit risk. At December 31, 2008, the County had deposit balances in the amount of \$47,379,047. Of this amount, the following was exposed to custodial credit risk:

JOHNSON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

	2008
Uninsured and uncollateralized deposits	\$ 8,732,315

The remaining 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

As of December 31, 2008, the County and the Sheriff's Retirement and Benefit Plan had the following investments:

Investment Type	Primary Government Market Value	Sheriff's Retirement and Benefit Pension Plans
Mutual funds	\$ 626,958	\$ 8,105,357

Statutory Authorization for Investments

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 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

JOHNSON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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.

The following investments held by the County and the Sheriff's Retirement and Benefit Pension Plans were exposed to custodial credit risks because they are uninsured and unregistered with securities held by the counterparty, or the counterparty's trust department or agent, either in the government's name or not in the government's name:

Primary Government:

Investment Type	2008 In the Government's Name
Mutual funds	\$ 626,958

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	2008 In the Government's Name
Mutual funds	\$ 8,105,357

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County must follow state statute and limit the stated final maturities of the investments to no more than two years. The County does not have a formal investment policy for interest rate risk for investments.

JOHNSON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

The Sheriff's Merit Board has not adopted a formal investment policy for interest rate risk.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The distribution of securities with credit ratings is summarized below. The County does not have a formal investment policy for credit risk for investments.

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

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, 2008, were as follows:

<u>Transfer From</u>	<u>Transfer To</u>	<u>Transfers</u>	<u>Interfund Loans</u>
General Fund	Cumulative Bridge Fund	\$ -	\$ 1,400,000
General Fund	Cumulative Capital Development Fund	-	700,000
General Fund	Other Governmental Funds	-	375,000
Other governmental funds	Cumulative Capital Development Fund	-	190,000
Cumulative Capital Development Fund	General Fund	-	700,000
Cumulative Bridge Fund	General Fund	-	1,400,000
Cumulative Capital Development Fund	Other governmental funds	650,000	190,000
Other governmental funds	General Fund	-	375,000
Other governmental funds	Other governmental funds	279,286	2,962,758
Internal Service Fund	Internal Service Fund	13,228	-
Totals		<u>\$ 942,514</u>	<u>\$ 8,292,758</u>

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

JOHNSON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

C. Restatements and Reclassifications

For the year ended December 31, 2008, 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, 2007	Fund Reclassification	Balance as Restated January 1, 2008
Governmental Funds	\$ 28,790,131	\$ 346,585	\$ 29,136,716
Private-Purpose Trust Funds	17,671	12,771	30,442
Agency Funds	7,615,913	(359,356)	7,256,557

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; medical benefits to employees, retirees, and dependents (excluding postemployment benefits); and natural disasters are covered by commercial insurance from independent third parties. There were no significant reductions in insurance by major category of risk. Risk financing is not utilized for the other risks of loss.

In June 2008, the County suffered damages to infrastructure and facilities due to substantial flooding. The County subsequently received a presidential disaster declaration from the United States Federal Emergency Management Agency (FEMA). During the remainder of the year, the County received \$1,727,501 from FEMA as well as funds from the insurance carrier. There are still facilities and infrastructure that have not been restored to pre-flood condition including the loss of a building that had to be demolished. The County's estimate of losses is \$8,316,843 with an anticipated recovery from FEMA of \$6,265,297 as of July 6, 2009.

Medical Benefits to 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 Employee Benefit Plan, Group Health Insurance, and Employee Flexible Spending Plan Funds, internal service funds,) where assets are set aside for claim 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. Interfund premiums are paid into the fund by all affected funds and are available to pay claims, claim reserves, and administrative costs of the program. Interfund premiums are reported as quasi-external interfund transactions.

JOHNSON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Professional Liability, Job Related Illnesses and Casualty

The County has chosen to establish a risk financing fund for risks associated with professional liability, job related illnesses and casualty. The risk financing fund is accounted for in the Liability Worker's Compensation Casualty and Worker's Compensation Trust Funds, internal service funds,) 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 this risk did not exceed commercial insurance coverage in the past two years. 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.

B. Holding Corporation

The County has entered into a capital lease with 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

Beginning in 2009, services provided by the Family and Children and the Children's Psychiatric Residential Treatment Service Funds will be accounted for by the State rather than through these funds at the county level.

The County entered into the following lease agreements in 2009:

Fund Payable	For	Annual Payments	Beginning	Ending
Motor Vehicle Highway	Equipment	\$ 8,072	Year 2009	Year 2011
Motor Vehicle Highway	Equipment	27,012	Year 2009	Year 2011
Cumulative Capital Development	Equipment	15,645	Year 2009	Year 2011
County General	Equipment	28,562	Year 2009	Year 2013
County General	Equipment	18,744	Year 2009	Year 2013
County General	Equipment	12,295	Year 2009	Year 2012
County General	Equipment	3,550	Year 2009	Year 2013

Additionally in 2009, the County issued general obligation bonds for \$310,000 to cover unpaid Family and Children Fund claims as of December 31, 2008. These bonds will be repaid in two semiannual installments totaling \$320,001 in 2010.

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, 7 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

JOHNSON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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. Retirees eligible for Medicare benefits also are eligible to participate in the Medicare supplemental insurance program. Currently 43 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 reasonable estimated. The County will discontinue these postemployment benefits effective January 1, 2010.

E. Administration of Welfare Programs

The County is required to provide certain funding for administrative costs of welfare programs, the Hospital Care for 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. Beginning January 1, 2009, administration of all welfare programs is funded at the state level rather than through local property tax levies.

F. Pension Plans

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

a. 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

JOHNSON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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.

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

b. 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.

c. 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	\$ 756,298	\$ 475,627	\$ 11,157
Interest on net pension obligation	(23,147)	47,676	-
Adjustment to annual required contribution	26,378	(87,430)	-
Annual pension cost	759,529	435,873	11,157
Contributions made	845,382	595,275	11,157
Decrease in net pension obligation	(85,853)	(159,402)	-
Net pension obligation, beginning of year	(319,269)	681,081	-
Net pension obligation, end of year	\$ (405,122)	\$ 521,679	\$ -

	PERF	County Police Retirement Plan	County Police Benefit Plan
Contribution rates:			
County	6.13%	27%	1%
Plan members	3%	6%	6%
Actuarial valuation date	07-01-08	01-01-09	01-01-09
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	30 years	30 years	30 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	PERF	County Police Retirement Plan	County Police Benefit Plan
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	06-30-06	\$ 733,230	87%	\$ (313,518)
	06-30-07	715,174	101%	(319,269)
	06-30-08	759,529	111%	(405,122)
County Police Retirement Plan	12-31-06	428,594	36%	492,201
	12-31-07	450,019	55%	681,081
	12-31-08	435,873	125%	521,679
County Police Benefit Plan	12-31-06	17,571	100%	-
	12-31-07	16,943	100%	-
	12-31-08	11,157	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)
07-01-06	\$ 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%)
07-01-08	13,520,417	14,006,597	(486,180)	97%	13,412,850	(4%)

County Police Retirement Pension 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)
01-01-04	\$ 6,680,159	\$ 6,680,159	\$ -	100%	\$ 1,956,026	0%
01-01-05	6,695,120	6,695,120	-	100%	1,903,424	0%
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%)
01-01-09	8,148,284	10,997,800	(2,849,516)	74%	2,456,350	(116%)

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, 2008

	Local Road And Street	Accident Report	Firearms Training	Park Nonreverting Operating	Health	Alcohol And Drug Services
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 509,755	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	35,760	-	165,461	-
Intergovernmental	881,423	-	-	-	48,996	-
Charges for services	-	3,586	-	132,712	-	-
Fines and forfeits	-	-	-	-	-	134,604
Interfund loans	-	-	-	-	116,000	-
Other	-	-	-	1,675	1,474	-
<b>Total receipts</b>	<b>881,423</b>	<b>3,586</b>	<b>35,760</b>	<b>134,387</b>	<b>841,686</b>	<b>134,604</b>
<b>Disbursements:</b>						
General government	-	-	-	-	-	-
Public safety	-	2,154	11,761	-	-	110,070
Highways and streets	817,105	-	-	-	-	-
Health and welfare	-	-	-	-	704,795	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	160,908	-	-
Interfund loans	-	-	-	-	116,000	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
<b>Total disbursements</b>	<b>817,105</b>	<b>2,154</b>	<b>11,761</b>	<b>160,908</b>	<b>820,795</b>	<b>110,070</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>64,318</b>	<b>1,432</b>	<b>23,999</b>	<b>(26,521)</b>	<b>20,891</b>	<b>24,534</b>
<b>Other financing sources (uses):</b>						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>64,318</b>	<b>1,432</b>	<b>23,999</b>	<b>(26,521)</b>	<b>20,891</b>	<b>24,534</b>
Cash and investment fund balance - beginning	1,098,487	3,747	32,890	44,426	319,281	112,739
Cash and investment fund balance - ending	<u>\$ 1,162,805</u>	<u>\$ 5,179</u>	<u>\$ 56,889</u>	<u>\$ 17,905</u>	<u>\$ 340,172</u>	<u>\$ 137,273</u>
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 137,273
Restricted assets:						
Cash and investments	1,162,805	5,179	56,889	17,905	340,172	-
<b>Total cash and investment assets - ending</b>	<b>\$ 1,162,805</b>	<b>\$ 5,179</b>	<b>\$ 56,889</b>	<b>\$ 17,905</b>	<b>\$ 340,172</b>	<b>\$ 137,273</b>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	5,179	56,889	-	-	-
Highways and streets	1,162,805	-	-	-	-	-
Health and welfare	-	-	-	-	340,172	-
Culture and recreation	-	-	-	17,905	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	137,273
<b>Total cash and investment fund balance - ending</b>	<b>\$ 1,162,805</b>	<b>\$ 5,179</b>	<b>\$ 56,889</b>	<b>\$ 17,905</b>	<b>\$ 340,172</b>	<b>\$ 137,273</b>

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, 2008  
 (Continued)

	Animal Shelter Branigan Donation	Economic Development Operating	Inspection Fees - New Subdivisions	Animal Shelter	Animal Shelter Donation	Animal Shelter Building Donation
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ 306,824	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	31,135	-	-
Charges for services	-	-	28,964	51,240	4,957	4,028
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	169,000	-	-
Other	-	17,210	6,399	1,203	-	3,600
<b>Total receipts</b>	<b>-</b>	<b>17,210</b>	<b>35,363</b>	<b>559,402</b>	<b>4,957</b>	<b>7,628</b>
<b>Disbursements:</b>						
General government	-	-	47,896	398,440	4,936	89,454
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	42,560	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	169,000	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>42,560</b>	<b>47,896</b>	<b>567,440</b>	<b>4,936</b>	<b>89,454</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>-</b>	<b>(25,350)</b>	<b>(12,533)</b>	<b>(8,038)</b>	<b>21</b>	<b>(81,826)</b>
<b>Other financing sources (uses):</b>						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>-</b>	<b>(25,350)</b>	<b>(12,533)</b>	<b>(8,038)</b>	<b>21</b>	<b>(81,826)</b>
Cash and investment fund balance - beginning	5,968	38,350	317,870	88,071	17,408	329,013
Cash and investment fund balance - ending	<u>\$ 5,968</u>	<u>\$ 13,000</u>	<u>\$ 305,337</u>	<u>\$ 80,033</u>	<u>\$ 17,429</u>	<u>\$ 247,187</u>
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ 5,968	\$ 13,000	\$ 305,337	\$ 80,033	\$ 17,429	\$ 247,187
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<u>\$ 5,968</u>	<u>\$ 13,000</u>	<u>\$ 305,337</u>	<u>\$ 80,033</u>	<u>\$ 17,429</u>	<u>\$ 247,187</u>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	5,968	13,000	305,337	80,033	17,429	247,187
<b>Total cash and investment fund balance - ending</b>	<u>\$ 5,968</u>	<u>\$ 13,000</u>	<u>\$ 305,337</u>	<u>\$ 80,033</u>	<u>\$ 17,429</u>	<u>\$ 247,187</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, 2008  
 (Continued)

	Child Advocacy Center Donation	Wheel Surtax County Portion	Community Corrections Adult Project Income	Clerk's Records Perpetuation	Enhanced Access	Electronic Map Generation
<b>Receipts:</b>						
Taxes	\$ -	\$ 1,545,487	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	15,603	-	-	-	-
Charges for services	-	-	1,444,609	18,998	-	3,297
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	1,231	705	-	-
<b>Total receipts</b>	<b>-</b>	<b>1,561,090</b>	<b>1,445,840</b>	<b>19,703</b>	<b>-</b>	<b>3,297</b>
<b>Disbursements:</b>						
General government	1,430	-	-	6,595	-	10,864
Public safety	-	-	992,305	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Highways and streets	-	970,715	-	-	-	-
<b>Total disbursements</b>	<b>1,430</b>	<b>970,715</b>	<b>992,305</b>	<b>6,595</b>	<b>-</b>	<b>10,864</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>(1,430)</b>	<b>590,375</b>	<b>453,535</b>	<b>13,108</b>	<b>-</b>	<b>(7,567)</b>
<b>Other financing sources (uses):</b>						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>(1,430)</b>	<b>590,375</b>	<b>453,535</b>	<b>13,108</b>	<b>-</b>	<b>(7,567)</b>
Cash and investment fund balance - beginning	3,498	-	440,634	57,406	500	8,690
Cash and investment fund balance - ending	<u>\$ 2,068</u>	<u>\$ 590,375</u>	<u>\$ 894,169</u>	<u>\$ 70,514</u>	<u>\$ 500</u>	<u>\$ 1,123</u>
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ 2,068	\$ -	\$ 894,169	\$ -	\$ 500	\$ 1,123
Restricted assets:						
Cash and investments	-	590,375	-	70,514	-	-
<b>Total cash and investment assets - ending</b>	<u>\$ 2,068</u>	<u>\$ 590,375</u>	<u>\$ 894,169</u>	<u>\$ 70,514</u>	<u>\$ 500</u>	<u>\$ 1,123</u>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ 70,514	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	590,375	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	2,068	-	894,169	-	500	1,123
<b>Total cash and investment fund balance - ending</b>	<u>\$ 2,068</u>	<u>\$ 590,375</u>	<u>\$ 894,169</u>	<u>\$ 70,514</u>	<u>\$ 500</u>	<u>\$ 1,123</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, 2008  
 (Continued)

	Prosecutor's Deferral Program	Emergency Telephone System	Sheriff's Service Of Process	Drug Free Community	Drug Free Community Prosecutor	Drainage Maintenance
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	197,599
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	1,628,747	83,390	-	-	-
Fines and forfeits	52,965	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	609	-	-	-	-
<b>Total receipts</b>	<b>52,965</b>	<b>1,629,356</b>	<b>83,390</b>	<b>-</b>	<b>-</b>	<b>197,599</b>
<b>Disbursements:</b>						
General government	-	-	-	-	-	226,989
Public safety	420,361	2,033,886	96,429	144,229	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
<b>Total disbursements</b>	<b>420,361</b>	<b>2,033,886</b>	<b>96,429</b>	<b>144,229</b>	<b>-</b>	<b>226,989</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>(367,396)</b>	<b>(404,530)</b>	<b>(13,039)</b>	<b>(144,229)</b>	<b>-</b>	<b>(29,390)</b>
<b>Other financing sources (uses):</b>						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	150,549	-	7,452
Transfers out	(15,115)	-	-	-	-	(79,585)
<b>Total other financing sources (uses)</b>	<b>(15,115)</b>	<b>-</b>	<b>-</b>	<b>150,549</b>	<b>-</b>	<b>(72,133)</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>(382,511)</b>	<b>(404,530)</b>	<b>(13,039)</b>	<b>6,320</b>	<b>-</b>	<b>(101,523)</b>
Cash and investment fund balance - beginning	387,471	742,854	13,039	10,258	2,843	673,698
Cash and investment fund balance - ending	<u>\$ 4,960</u>	<u>\$ 338,324</u>	<u>\$ -</u>	<u>\$ 16,578</u>	<u>\$ 2,843</u>	<u>\$ 572,175</u>
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ 4,960	\$ -	\$ -	\$ -	\$ 2,843	\$ 572,175
Restricted assets:						
Cash and investments	-	338,324	-	16,578	-	-
<b>Total cash and investment assets - ending</b>	<u>\$ 4,960</u>	<u>\$ 338,324</u>	<u>\$ -</u>	<u>\$ 16,578</u>	<u>\$ 2,843</u>	<u>\$ 572,175</u>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	338,324	-	16,578	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	4,960	-	-	-	2,843	572,175
<b>Total cash and investment fund balance - ending</b>	<u>\$ 4,960</u>	<u>\$ 338,324</u>	<u>\$ -</u>	<u>\$ 16,578</u>	<u>\$ 2,843</u>	<u>\$ 572,175</u>

JOHNSON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
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 For The Year Ended December 31, 2008  
 (Continued)

	Emergency Planning and Right to Know	Welfare Reform Local Planning	Highway	Extradition	Juvenile Probation Service	Juvenile Probation Administrative Fees
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	33,328	-	-	-
Intergovernmental	12,803	-	3,089,219	-	-	-
Charges for services	-	-	-	-	75,217	25,681
Fines and forfeits	-	-	-	8,600	-	-
Interfund loans	-	-	-	-	-	-
Other	71	-	420,826	-	17,112	-
<b>Total receipts</b>	<b>12,874</b>	<b>-</b>	<b>3,543,373</b>	<b>8,600</b>	<b>92,329</b>	<b>25,681</b>
<b>Disbursements:</b>						
General government	-	-	-	-	-	-
Public safety	20,246	-	-	13,043	78,367	39,685
Highways and streets	-	-	3,794,415	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
<b>Total disbursements</b>	<b>20,246</b>	<b>-</b>	<b>3,794,415</b>	<b>13,043</b>	<b>78,367</b>	<b>39,685</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>(7,372)</b>	<b>-</b>	<b>(251,042)</b>	<b>(4,443)</b>	<b>13,962</b>	<b>(14,004)</b>
<b>Other financing sources (uses):</b>						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>(7,372)</b>	<b>-</b>	<b>(251,042)</b>	<b>(4,443)</b>	<b>13,962</b>	<b>(14,004)</b>
Cash and investment fund balance - beginning	26,285	1,578	1,574,666	16,866	18,770	34,050
Cash and investment fund balance - ending	<u>\$ 18,913</u>	<u>\$ 1,578</u>	<u>\$ 1,323,624</u>	<u>\$ 12,423</u>	<u>\$ 32,732</u>	<u>\$ 20,046</u>
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ 18,913	\$ 1,578	\$ -	\$ 12,423	\$ 32,732	\$ 20,046
Restricted assets:						
Cash and investments	-	-	1,323,624	-	-	-
<b>Total cash and investment assets - ending</b>	<u>\$ 18,913</u>	<u>\$ 1,578</u>	<u>\$ 1,323,624</u>	<u>\$ 12,423</u>	<u>\$ 32,732</u>	<u>\$ 20,046</u>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	1,323,624	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	18,913	1,578	-	12,423	32,732	20,046
<b>Total cash and investment fund balance - ending</b>	<u>\$ 18,913</u>	<u>\$ 1,578</u>	<u>\$ 1,323,624</u>	<u>\$ 12,423</u>	<u>\$ 32,732</u>	<u>\$ 20,046</u>

JOHNSON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
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 For The Year Ended December 31, 2008  
 (Continued)

	Recorder's Records Perpetuation	Jury Fee	Cannabis Marijuana Eradication	Family And Children	Health Maintenance	Community Corrections Home Detention
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ 1,929,277	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	910,891	54,504	29,995
Charges for services	165,757	-	-	-	-	-
Fines and forfeits	-	25,601	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	4,960	-	-	-	3,679	-
<b>Total receipts</b>	<b>170,717</b>	<b>25,601</b>	<b>-</b>	<b>2,840,168</b>	<b>58,183</b>	<b>29,995</b>
<b>Disbursements:</b>						
General government	258,565	-	-	-	-	-
Public safety	-	15,967	-	-	-	31,657
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	3,604,892	47,699	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	1,600,000	-	-
Interest	-	-	-	9,800	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
<b>Total disbursements</b>	<b>258,565</b>	<b>15,967</b>	<b>-</b>	<b>5,214,692</b>	<b>47,699</b>	<b>31,657</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>(87,848)</b>	<b>9,634</b>	<b>-</b>	<b>(2,374,524)</b>	<b>10,484</b>	<b>(1,662)</b>
<b>Other financing sources (uses):</b>						
Net proceeds from borrowings	-	-	-	1,600,000	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,600,000</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>(87,848)</b>	<b>9,634</b>	<b>-</b>	<b>(774,524)</b>	<b>10,484</b>	<b>(1,662)</b>
Cash and investment fund balance - beginning	511,801	166,028	25,691	985,202	197,662	45,698
Cash and investment fund balance - ending	<u>\$ 423,953</u>	<u>\$ 175,662</u>	<u>\$ 25,691</u>	<u>\$ 210,678</u>	<u>\$ 208,146</u>	<u>\$ 44,036</u>
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ -	\$ 175,662	\$ 25,691	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	423,953	-	-	210,678	208,146	44,036
<b>Total cash and investment assets - ending</b>	<b>\$ 423,953</b>	<b>\$ 175,662</b>	<b>\$ 25,691</b>	<b>\$ 210,678</b>	<b>\$ 208,146</b>	<b>\$ 44,036</b>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ 423,953	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	44,036
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	210,678	208,146	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	175,662	25,691	-	-	-
<b>Total cash and investment fund balance - ending</b>	<b>\$ 423,953</b>	<b>\$ 175,662</b>	<b>\$ 25,691</b>	<b>\$ 210,678</b>	<b>\$ 208,146</b>	<b>\$ 44,036</b>

JOHNSON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
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 For The Year Ended December 31, 2008  
 (Continued)

	Pretrial Diversion	Guardian Ad Litem/Court	Misdemeanant	Supplemental Public Defender Service	Surveyor's Corner Perpetuation	Auditor's Plat Book Perpetuation
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	31,830	66,883	-	-	-
Charges for services	-	-	-	-	22,740	29,724
Fines and forfeits	141,816	-	-	27,084	-	-
Interfund loans	-	-	-	-	-	-
Other	-	59	-	-	7,954	-
<b>Total receipts</b>	<b>141,816</b>	<b>31,889</b>	<b>66,883</b>	<b>27,084</b>	<b>30,694</b>	<b>29,724</b>
<b>Disbursements:</b>						
General government	-	-	-	-	75,607	20,398
Public safety	170,572	15,300	86,015	34,839	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
<b>Total disbursements</b>	<b>170,572</b>	<b>15,300</b>	<b>86,015</b>	<b>34,839</b>	<b>75,607</b>	<b>20,398</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>(28,756)</b>	<b>16,589</b>	<b>(19,132)</b>	<b>(7,755)</b>	<b>(44,913)</b>	<b>9,326</b>
<b>Other financing sources (uses):</b>						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>(28,756)</b>	<b>16,589</b>	<b>(19,132)</b>	<b>(7,755)</b>	<b>(44,913)</b>	<b>9,326</b>
Cash and investment fund balance - beginning	190,883	(1,560)	81,302	56,649	241,817	(1,145)
Cash and investment fund balance - ending	<u>\$ 162,127</u>	<u>\$ 15,029</u>	<u>\$ 62,170</u>	<u>\$ 48,894</u>	<u>\$ 196,904</u>	<u>\$ 8,181</u>
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ -	\$ -	\$ 62,170	\$ 48,894	\$ -	\$ 8,181
Restricted assets:						
Cash and investments	162,127	15,029	-	-	196,904	-
<b>Total cash and investment assets - ending</b>	<u>\$ 162,127</u>	<u>\$ 15,029</u>	<u>\$ 62,170</u>	<u>\$ 48,894</u>	<u>\$ 196,904</u>	<u>\$ 8,181</u>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ 196,904	\$ -
Public safety	162,127	15,029	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	62,170	48,894	-	8,181
<b>Total cash and investment fund balance - ending</b>	<u>\$ 162,127</u>	<u>\$ 15,029</u>	<u>\$ 62,170</u>	<u>\$ 48,894</u>	<u>\$ 196,904</u>	<u>\$ 8,181</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, 2008  
 (Continued)

	Sheriff's Law Enforcement Continuing Education	Park Donation	CASA Fee and Donation	Victim Assistance Grant	STOP Grant 2007-2008
<b>Receipts:</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	59,784	50,768
Charges for services	-	2,890	-	-	-
Fines and forfeits	8,881	-	-	-	-
Interfund loans	-	-	-	-	-
Other	-	-	18,446	-	-
<b>Total receipts</b>	<b>8,881</b>	<b>2,890</b>	<b>18,446</b>	<b>59,784</b>	<b>50,768</b>
<b>Disbursements:</b>					
General government	-	-	-	-	-
Public safety	90	-	-	57,145	39,998
Highways and streets	-	-	-	-	-
Health and welfare	-	-	19,647	-	-
Economic development	-	-	-	-	-
Culture and recreation	-	2,322	-	-	-
Interfund loans	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Highways and streets	-	-	-	-	-
<b>Total disbursements</b>	<b>90</b>	<b>2,322</b>	<b>19,647</b>	<b>57,145</b>	<b>39,998</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>8,791</b>	<b>568</b>	<b>(1,201)</b>	<b>2,639</b>	<b>10,770</b>
<b>Other financing sources (uses):</b>					
Net proceeds from borrowings	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>8,791</b>	<b>568</b>	<b>(1,201)</b>	<b>2,639</b>	<b>10,770</b>
Cash and investment fund balance - beginning	2,604	5,064	5,419	(13,187)	(17,385)
Cash and investment fund balance - ending	<u>\$ 11,395</u>	<u>\$ 5,632</u>	<u>\$ 4,218</u>	<u>\$ (10,548)</u>	<u>\$ (6,615)</u>
<b>Cash and Investment Assets - Ending</b>					
Cash and investments	\$ 11,395	\$ 5,632	\$ 4,218	\$ (10,548)	\$ (6,615)
Restricted assets:					
Cash and investments	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<u>\$ 11,395</u>	<u>\$ 5,632</u>	<u>\$ 4,218</u>	<u>\$ (10,548)</u>	<u>\$ (6,615)</u>
<b>Cash and Investment Fund Balance - Ending</b>					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Unrestricted	11,395	5,632	4,218	(10,548)	(6,615)
<b>Total cash and investment fund balance - ending</b>	<u>\$ 11,395</u>	<u>\$ 5,632</u>	<u>\$ 4,218</u>	<u>\$ (10,548)</u>	<u>\$ (6,615)</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, 2008  
 (Continued)

	Community Corrections Juvenile Project Income	Women Infants and Children Grant	Access Johnson County Grant	Johnson County Family Court Grant	March of Dimes Grant WIC
<b>Receipts:</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	243,737	845,317	3,500	-
Charges for services	48,632	-	-	-	-
Fines and forfeits	-	-	-	-	-
Interfund loans	-	-	-	-	-
Other	45,900	2,620	-	-	230
<b>Total receipts</b>	<b>94,532</b>	<b>246,357</b>	<b>845,317</b>	<b>3,500</b>	<b>230</b>
<b>Disbursements:</b>					
General government	-	-	-	-	-
Public safety	76,435	-	-	3,022	-
Highways and streets	-	-	845,317	-	-
Health and welfare	-	308,738	-	-	283
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Interfund loans	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Highways and streets	-	-	-	-	-
<b>Total disbursements</b>	<b>76,435</b>	<b>308,738</b>	<b>845,317</b>	<b>3,022</b>	<b>283</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>18,097</b>	<b>(62,381)</b>	<b>-</b>	<b>478</b>	<b>(53)</b>
<b>Other financing sources (uses):</b>					
Net proceeds from borrowings	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>18,097</b>	<b>(62,381)</b>	<b>-</b>	<b>478</b>	<b>(53)</b>
Cash and investment fund balance - beginning	72,103	9,172	-	5,419	519
Cash and investment fund balance - ending	<u>\$ 90,200</u>	<u>\$ (53,209)</u>	<u>\$ -</u>	<u>\$ 5,897</u>	<u>\$ 466</u>
<b>Cash and Investment Assets - Ending</b>					
Cash and investments	\$ -	\$ (53,209)	\$ -	\$ 5,897	\$ 466
Restricted assets:					
Cash and investments	90,200	-	-	-	-
<b>Total cash and investment assets - ending</b>	<u>\$ 90,200</u>	<u>\$ (53,209)</u>	<u>\$ -</u>	<u>\$ 5,897</u>	<u>\$ 466</u>
<b>Cash and Investment Fund Balance - Ending</b>					
<b>Restricted for:</b>					
General government	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	90,200	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Unrestricted	-	(53,209)	-	5,897	466
<b>Total cash and investment fund balance - ending</b>	<u>\$ 90,200</u>	<u>\$ (53,209)</u>	<u>\$ -</u>	<u>\$ 5,897</u>	<u>\$ 466</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, 2008  
 (Continued)

	Juvenile Mental Health Screening Grant	Pro Bono (Intake) Grant	Voting Machine Reimbursement	Sheriff Narcotics Seizure	Property Reassessment
<b>Receipts:</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 247,960
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	26,020
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	6,576	-
Interfund loans	-	-	-	-	-
Other	-	2,500	-	-	59,516
<b>Total receipts</b>	<b>-</b>	<b>2,500</b>	<b>-</b>	<b>6,576</b>	<b>333,496</b>
<b>Disbursements:</b>					
General government	-	2,500	61,341	-	466,331
Public safety	-	-	-	2,249	-
Highways and streets	-	-	-	-	-
Health and welfare	5,751	-	-	-	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Interfund loans	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Highways and streets	-	-	-	-	-
<b>Total disbursements</b>	<b>5,751</b>	<b>2,500</b>	<b>61,341</b>	<b>2,249</b>	<b>466,331</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>(5,751)</b>	<b>-</b>	<b>(61,341)</b>	<b>4,327</b>	<b>(132,835)</b>
<b>Other financing sources (uses):</b>					
Net proceeds from borrowings	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>(5,751)</b>	<b>-</b>	<b>(61,341)</b>	<b>4,327</b>	<b>(132,835)</b>
Cash and investment fund balance - beginning	5,750	-	775,645	10,429	1,751,239
Cash and investment fund balance - ending	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ 714,304</u>	<u>\$ 14,756</u>	<u>\$ 1,618,404</u>
<b>Cash and Investment Assets - Ending</b>					
Cash and investments	\$ (1)	\$ -	\$ 714,304	\$ 14,756	\$ 1,618,404
Restricted assets:					
Cash and investments	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ 714,304</u>	<u>\$ 14,756</u>	<u>\$ 1,618,404</u>
<b>Cash and Investment Fund Balance - Ending</b>					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Unrestricted	(1)	-	714,304	14,756	1,618,404
<b>Total cash and investment fund balance - ending</b>	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ 714,304</u>	<u>\$ 14,756</u>	<u>\$ 1,618,404</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, 2008  
 (Continued)

	Title II Formula Grant 2006-2007	Rainy Day	Inmate Medical	Olive Branch Road Project	Law Enforcement Coalition
<b>Receipts:</b>					
Taxes	\$ -	\$ 1,002,798	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	19,584	-	11,094
Fines and forfeits	-	-	-	-	-
Interfund loans	-	1,856,379	-	-	-
Other	-	1,500	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>2,860,677</b>	<b>19,584</b>	<b>-</b>	<b>11,094</b>
<b>Disbursements:</b>					
General government	-	140,958	-	-	-
Public safety	-	-	19,535	-	11,079
Highways and streets	-	-	-	150,000	-
Health and welfare	-	-	-	-	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Interfund loans	-	1,856,379	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Highways and streets	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>1,997,337</b>	<b>19,535</b>	<b>150,000</b>	<b>11,079</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>-</b>	<b>863,340</b>	<b>49</b>	<b>(150,000)</b>	<b>15</b>
<b>Other financing sources (uses):</b>					
Net proceeds from borrowings	-	-	-	-	-
Transfers in	-	650,000	-	-	-
Transfers out	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>650,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>-</b>	<b>1,513,340</b>	<b>49</b>	<b>(150,000)</b>	<b>15</b>
Cash and investment fund balance - beginning	4,707	614,483	35,304	151,622	468
<b>Cash and investment fund balance - ending</b>	<b>\$ 4,707</b>	<b>\$ 2,127,823</b>	<b>\$ 35,353</b>	<b>\$ 1,622</b>	<b>\$ 483</b>
<b><u>Cash and Investment Assets - Ending</u></b>					
Cash and investments	\$ 4,707	\$ 2,127,823	\$ 35,353	\$ 1,622	\$ 483
Restricted assets:					
Cash and investments	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ 4,707</b>	<b>\$ 2,127,823</b>	<b>\$ 35,353</b>	<b>\$ 1,622</b>	<b>\$ 483</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>					
<b>Restricted for:</b>					
General government	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Unrestricted	4,707	2,127,823	35,353	1,622	483
<b>Total cash and investment fund balance - ending</b>	<b>\$ 4,707</b>	<b>\$ 2,127,823</b>	<b>\$ 35,353</b>	<b>\$ 1,622</b>	<b>\$ 483</b>

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, 2008  
 (Continued)

	Law Enforcement Continued Education Animal Control	Law Enforcement Prosecutor	Drug and Alcohol Resistance Education Program	Hospital Care for Indigent Program	Medical Assistance to Wards
<b>Receipts:</b>					
Taxes	\$ -	\$ -	\$ -	\$ 6,095	\$ 6,095
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	687	687
Charges for services	-	-	-	-	-
Fines and forfeits	21	-	-	-	-
Interfund loans	-	-	-	-	-
Other	-	-	1,100	-	-
<b>Total receipts</b>	<b>21</b>	<b>-</b>	<b>1,100</b>	<b>6,782</b>	<b>6,782</b>
<b>Disbursements:</b>					
General government	-	-	-	-	-
Public safety	-	-	1,200	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	6,770	6,770
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Interfund loans	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Highways and streets	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>1,200</b>	<b>6,770</b>	<b>6,770</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>21</b>	<b>-</b>	<b>(100)</b>	<b>12</b>	<b>12</b>
<b>Other financing sources (uses):</b>					
Net proceeds from borrowings	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>21</b>	<b>-</b>	<b>(100)</b>	<b>12</b>	<b>12</b>
Cash and investment fund balance - beginning	1,163	952	301	-	-
<b>Cash and investment fund balance - ending</b>	<b>\$ 1,184</b>	<b>\$ 952</b>	<b>\$ 201</b>	<b>\$ 12</b>	<b>\$ 12</b>
<b>Cash and Investment Assets - Ending</b>					
Cash and investments	\$ 1,184	\$ 952	\$ 201	\$ 12	\$ 12
Restricted assets:					
Cash and investments	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ 1,184</b>	<b>\$ 952</b>	<b>\$ 201</b>	<b>\$ 12</b>	<b>\$ 12</b>
<b>Cash and Investment Fund Balance - Ending</b>					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Unrestricted	1,184	952	201	12	12
<b>Total cash and investment fund balance - ending</b>	<b>\$ 1,184</b>	<b>\$ 952</b>	<b>\$ 201</b>	<b>\$ 12</b>	<b>\$ 12</b>

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, 2008  
 (Continued)

	Children with Special Health Care Needs	Juvenile Accountability Incentive Block Grant 2006-2007	Prosecutor Bad Check	Sheriff Deferral	Countermeasure Fees
<b>Receipts:</b>					
Taxes	\$ 67,045	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	7,557	6,111	-	-	-
Charges for services	-	-	19,000	-	-
Fines and forfeits	-	-	-	-	-
Interfund loans	-	-	-	-	-
Other	-	-	-	-	-
<b>Total receipts</b>	<b>74,602</b>	<b>6,111</b>	<b>19,000</b>	<b>-</b>	<b>-</b>
<b>Disbursements:</b>					
General government	-	-	-	-	-
Public safety	-	-	-	7,944	-
Highways and streets	-	-	-	-	-
Health and welfare	74,468	-	-	-	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Interfund loans	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Highways and streets	-	-	-	-	-
<b>Total disbursements</b>	<b>74,468</b>	<b>-</b>	<b>-</b>	<b>7,944</b>	<b>-</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>134</b>	<b>6,111</b>	<b>19,000</b>	<b>(7,944)</b>	<b>-</b>
<b>Other financing sources (uses):</b>					
Net proceeds from borrowings	-	-	-	-	-
Transfers in	-	-	-	15,115	-
Transfers out	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,115</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>134</b>	<b>6,111</b>	<b>19,000</b>	<b>7,171</b>	<b>-</b>
Cash and investment fund balance - beginning	-	(6,111)	29,255	68,226	972
<b>Cash and investment fund balance - ending</b>	<b>\$ 134</b>	<b>\$ -</b>	<b>\$ 48,255</b>	<b>\$ 75,397</b>	<b>\$ 972</b>
<b><u>Cash and Investment Assets - Ending</u></b>					
Cash and investments	\$ 134	\$ -	\$ 48,255	\$ 75,397	\$ 972
Restricted assets:					
Cash and investments	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ 134</b>	<b>\$ -</b>	<b>\$ 48,255</b>	<b>\$ 75,397</b>	<b>\$ 972</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>					
<b>Restricted for:</b>					
General government	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Unrestricted	134	-	48,255	75,397	972
<b>Total cash and investment fund balance - ending</b>	<b>\$ 134</b>	<b>\$ -</b>	<b>\$ 48,255</b>	<b>\$ 75,397</b>	<b>\$ 972</b>

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, 2008  
 (Continued)

	Campaign Finance Enforcement	Medical Office Manager	Railroad Crossing Upgrade	Community Corrections Juvenile Grant	Community Corrections Adult Grant
<b>Receipts:</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	26,936	200,594	250,583
Charges for services	-	-	-	-	-
Fines and forfeits	870	-	-	-	-
Interfund loans	-	-	-	-	-
Other	74	-	316,206	-	-
<b>Total receipts</b>	<b>944</b>	<b>-</b>	<b>343,142</b>	<b>200,594</b>	<b>250,583</b>
<b>Disbursements:</b>					
General government	-	-	-	-	-
Public safety	-	-	-	204,418	245,163
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Interfund loans	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Highways and streets	-	-	316,206	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>316,206</b>	<b>204,418</b>	<b>245,163</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>944</b>	<b>-</b>	<b>26,936</b>	<b>(3,824)</b>	<b>5,420</b>
<b>Other financing sources (uses):</b>					
Net proceeds from borrowings	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>944</b>	<b>-</b>	<b>26,936</b>	<b>(3,824)</b>	<b>5,420</b>
Cash and investment fund balance - beginning	2,120	1,263	18,000	53,080	48,632
Cash and investment fund balance - ending	<u>\$ 3,064</u>	<u>\$ 1,263</u>	<u>\$ 44,936</u>	<u>\$ 49,256</u>	<u>\$ 54,052</u>
<b>Cash and Investment Assets - Ending</b>					
Cash and investments	\$ 3,064	\$ 1,263	\$ 44,936	\$ -	\$ -
Restricted assets:					
Cash and investments	-	-	-	49,256	54,052
<b>Total cash and investment assets - ending</b>	<u>\$ 3,064</u>	<u>\$ 1,263</u>	<u>\$ 44,936</u>	<u>\$ 49,256</u>	<u>\$ 54,052</u>
<b>Cash and Investment Fund Balance - Ending</b>					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	49,256	54,052
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Unrestricted	3,064	1,263	44,936	-	-
<b>Total cash and investment fund balance - ending</b>	<u>\$ 3,064</u>	<u>\$ 1,263</u>	<u>\$ 44,936</u>	<u>\$ 49,256</u>	<u>\$ 54,052</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, 2008  
 (Continued)

	Tobacco Settlement	Child Advocacy	Sheriff Federal Forfeitures and Seizures	Prosecutor Forfeitures and Seizures	Regional Gang Grant 2006-2007
<b>Receipts:</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	52,854	-	-	-	-
Charges for services	-	640	-	-	-
Fines and forfeits	-	-	-	9,251	-
Interfund loans	-	-	-	-	-
Other	3,495	-	-	-	-
<b>Total receipts</b>	<b>56,349</b>	<b>640</b>	<b>-</b>	<b>9,251</b>	<b>-</b>
<b>Disbursements:</b>					
General government	-	-	-	-	-
Public safety	-	-	-	4,215	13,591
Highways and streets	-	-	-	-	-
Health and welfare	17,557	-	-	-	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Interfund loans	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Highways and streets	-	-	-	-	-
<b>Total disbursements</b>	<b>17,557</b>	<b>-</b>	<b>-</b>	<b>4,215</b>	<b>13,591</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>38,792</b>	<b>640</b>	<b>-</b>	<b>5,036</b>	<b>(13,591)</b>
<b>Other financing sources (uses):</b>					
Net proceeds from borrowings	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>38,792</b>	<b>640</b>	<b>-</b>	<b>5,036</b>	<b>(13,591)</b>
Cash and investment fund balance - beginning	206,324	5,480	2,615	20,734	13,591
Cash and investment fund balance - ending	<u>\$ 245,116</u>	<u>\$ 6,120</u>	<u>\$ 2,615</u>	<u>\$ 25,770</u>	<u>\$ -</u>
<b>Cash and Investment Assets - Ending</b>					
Cash and investments	\$ 245,116	\$ 6,120	\$ 2,615	\$ 25,770	\$ -
Restricted assets:					
Cash and investments	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<u>\$ 245,116</u>	<u>\$ 6,120</u>	<u>\$ 2,615</u>	<u>\$ 25,770</u>	<u>\$ -</u>
<b>Cash and Investment Fund Balance - Ending</b>					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Unrestricted	245,116	6,120	2,615	25,770	-
<b>Total cash and investment fund balance - ending</b>	<u>\$ 245,116</u>	<u>\$ 6,120</u>	<u>\$ 2,615</u>	<u>\$ 25,770</u>	<u>\$ -</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, 2008  
 (Continued)

	Emergency Management Training CERT	Bryne Justice Grant 2007-2008	State Homeland Security Grant	Operation Pullover 2007-2008	Aggressive Driving Grant 2007-2008
<b>Receipts:</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	23,445	124,153	19,997
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Interfund loans	-	-	-	-	-
Other	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>-</b>	<b>23,445</b>	<b>124,153</b>	<b>19,997</b>
<b>Disbursements:</b>					
General government	-	-	-	-	-
Public safety	252	13,583	30,075	142,284	29,697
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Interfund loans	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Highways and streets	-	-	-	-	-
<b>Total disbursements</b>	<b>252</b>	<b>13,583</b>	<b>30,075</b>	<b>142,284</b>	<b>29,697</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>(252)</b>	<b>(13,583)</b>	<b>(6,630)</b>	<b>(18,131)</b>	<b>(9,700)</b>
<b>Other financing sources (uses):</b>					
Net proceeds from borrowings	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>(252)</b>	<b>(13,583)</b>	<b>(6,630)</b>	<b>(18,131)</b>	<b>(9,700)</b>
Cash and investment fund balance - beginning	1,919	13,583	(1,923)	18,131	9,700
Cash and investment fund balance - ending	<u>\$ 1,667</u>	<u>\$ -</u>	<u>\$ (8,553)</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>Cash and Investment Assets - Ending</u></b>					
Cash and investments	\$ 1,667	\$ -	\$ (8,553)	\$ -	\$ -
Restricted assets:					
Cash and investments	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<u>\$ 1,667</u>	<u>\$ -</u>	<u>\$ (8,553)</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>Cash and Investment Fund Balance - Ending</u></b>					
<b>Restricted for:</b>					
General government	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Unrestricted	1,667	-	(8,553)	-	-
<b>Total cash and investment fund balance - ending</b>	<u>\$ 1,667</u>	<u>\$ -</u>	<u>\$ (8,553)</u>	<u>\$ -</u>	<u>\$ -</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, 2008  
 (Continued)

	National Children's Alliance	Spanish Translation Grant	Public Health Preparedness 2007-2008	Juvenile Detention Association Training Project	District 5 Hazardous Materials Grant
<b>Receipts:</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	33,142	52,474
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Interfund loans	-	-	-	-	-
Other	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33,142</b>	<b>52,474</b>
<b>Disbursements:</b>					
General government	-	-	-	-	-
Public safety	-	-	-	33,142	50,134
Highways and streets	-	-	-	-	-
Health and welfare	921	-	12,969	-	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Interfund loans	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Highways and streets	-	-	-	-	-
<b>Total disbursements</b>	<b>921</b>	<b>-</b>	<b>12,969</b>	<b>33,142</b>	<b>50,134</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>(921)</b>	<b>-</b>	<b>(12,969)</b>	<b>-</b>	<b>2,340</b>
<b>Other financing sources (uses):</b>					
Net proceeds from borrowings	-	-	-	-	-
Transfers in	-	-	4,819	-	-
Transfers out	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>4,819</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>(921)</b>	<b>-</b>	<b>(8,150)</b>	<b>-</b>	<b>2,340</b>
Cash and investment fund balance - beginning	940	1,825	8,150	-	-
Cash and investment fund balance - ending	<u>\$ 19</u>	<u>\$ 1,825</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,340</u>
<b><u>Cash and Investment Assets - Ending</u></b>					
Cash and investments	\$ 19	\$ 1,825	\$ -	\$ -	\$ 2,340
Restricted assets:					
Cash and investments	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<u>\$ 19</u>	<u>\$ 1,825</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,340</u>
<b><u>Cash and Investment Fund Balance - Ending</u></b>					
<b>Restricted for:</b>					
General government	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Unrestricted	19	1,825	-	-	2,340
<b>Total cash and investment fund balance - ending</b>	<u>\$ 19</u>	<u>\$ 1,825</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,340</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, 2008  
 (Continued)

	District 5 Fire Training	Juvenile Accountability Block Grant	2008 Bioterrorism Grant Part 1	NACCHO 2008 Capacity Building Grant	Juvenile Accountability Incentive Grant 2008-2009
<b>Receipts:</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	78,762	33,018	24,825	-	6,700
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Interfund loans	-	-	-	-	-
Other	-	-	-	10,000	-
<b>Total receipts</b>	<b>78,762</b>	<b>33,018</b>	<b>24,825</b>	<b>10,000</b>	<b>6,700</b>
<b>Disbursements:</b>					
General government	-	-	-	837	-
Public safety	79,937	33,018	24,825	-	11,338
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Interfund loans	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Highways and streets	-	-	-	-	-
<b>Total disbursements</b>	<b>79,937</b>	<b>33,018</b>	<b>24,825</b>	<b>837</b>	<b>11,338</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>(1,175)</b>	<b>-</b>	<b>-</b>	<b>9,163</b>	<b>(4,638)</b>
<b>Other financing sources (uses):</b>					
Net proceeds from borrowings	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>(1,175)</b>	<b>-</b>	<b>-</b>	<b>9,163</b>	<b>(4,638)</b>
Cash and investment fund balance - beginning	-	-	-	-	-
<b>Cash and investment fund balance - ending</b>	<b>\$ (1,175)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,163</b>	<b>\$ (4,638)</b>
<b>Cash and Investment Assets - Ending</b>					
Cash and investments	\$ (1,175)	\$ -	\$ -	\$ 9,163	\$ (4,638)
Restricted assets:					
Cash and investments	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ (1,175)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,163</b>	<b>\$ (4,638)</b>
<b>Cash and Investment Fund Balance - Ending</b>					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Unrestricted	(1,175)	-	-	9,163	(4,638)
<b>Total cash and investment fund balance - ending</b>	<b>\$ (1,175)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,163</b>	<b>\$ (4,638)</b>

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, 2008  
 (Continued)

	2008 Bioterrorism Grant Part 2	Youth Law Team	Operation Pullover 2008-2009	Aggressive Driving Grant 2008-2009	ACE 65 South Grant
<b>Receipts:</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	40,018	20,351	22,950	8,000	2,934
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Interfund loans	-	-	-	-	-
Other	-	-	-	-	-
<b>Total receipts</b>	<b>40,018</b>	<b>20,351</b>	<b>22,950</b>	<b>8,000</b>	<b>2,934</b>
<b>Disbursements:</b>					
General government	-	-	-	-	-
Public safety	40,018	20,351	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Interfund loans	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Highways and streets	-	-	-	-	-
<b>Total disbursements</b>	<b>40,018</b>	<b>20,351</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>-</b>	<b>-</b>	<b>22,950</b>	<b>8,000</b>	<b>2,934</b>
<b>Other financing sources (uses):</b>					
Net proceeds from borrowings	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>-</b>	<b>-</b>	<b>22,950</b>	<b>8,000</b>	<b>2,934</b>
Cash and investment fund balance - beginning	-	-	-	-	-
<b>Cash and investment fund balance - ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,950</b>	<b>\$ 8,000</b>	<b>\$ 2,934</b>
<b><u>Cash and Investment Assets - Ending</u></b>					
Cash and investments	\$ -	\$ -	\$ 22,950	\$ 8,000	\$ 2,934
Restricted assets:					
Cash and investments	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,950</b>	<b>\$ 8,000</b>	<b>\$ 2,934</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>					
<b>Restricted for:</b>					
General government	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Unrestricted	-	-	22,950	8,000	2,934
<b>Total cash and investment fund balance - ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,950</b>	<b>\$ 8,000</b>	<b>\$ 2,934</b>

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, 2008  
 (Continued)

	Spay And Neuter	Identification Security Protection	Children's Psychiatric Residential Treatment Service	Sheriff Sex Offender Fee	Johnson County Court and Alcohol Drug Program
<b>Receipts:</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	28,916	-	2,125
Charges for services	14,150	45,878	-	5,895	-
Fines and forfeits	-	-	-	-	-
Interfund loans	-	-	-	-	-
Other	-	-	-	-	-
<b>Total receipts</b>	<b>14,150</b>	<b>45,878</b>	<b>28,916</b>	<b>5,895</b>	<b>2,125</b>
<b>Disbursements:</b>					
General government	-	-	-	-	-
Public safety	6,900	17,140	-	1,129	2,656
Highways and streets	-	-	-	-	-
Health and welfare	-	-	156,512	-	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Interfund loans	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Highways and streets	-	-	-	-	-
<b>Total disbursements</b>	<b>6,900</b>	<b>17,140</b>	<b>156,512</b>	<b>1,129</b>	<b>2,656</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>7,250</b>	<b>28,738</b>	<b>(127,596)</b>	<b>4,766</b>	<b>(531)</b>
<b>Other financing sources (uses):</b>					
Net proceeds from borrowings	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>7,250</b>	<b>28,738</b>	<b>(127,596)</b>	<b>4,766</b>	<b>(531)</b>
Cash and investment fund balance - beginning	-	47,086	195,699	898	-
<b>Cash and investment fund balance - ending</b>	<b>\$ 7,250</b>	<b>\$ 75,824</b>	<b>\$ 68,103</b>	<b>\$ 5,664</b>	<b>\$ (531)</b>
<b><u>Cash and Investment Assets - Ending</u></b>					
Cash and investments	\$ 7,250	\$ -	\$ 68,103	\$ 5,664	\$ (531)
Restricted assets:					
Cash and investments	-	75,824	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ 7,250</b>	<b>\$ 75,824</b>	<b>\$ 68,103</b>	<b>\$ 5,664</b>	<b>\$ (531)</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>					
<b>Restricted for:</b>					
General government	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	75,824	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Unrestricted	7,250	-	68,103	5,664	(531)
<b>Total cash and investment fund balance - ending</b>	<b>\$ 7,250</b>	<b>\$ 75,824</b>	<b>\$ 68,103</b>	<b>\$ 5,664</b>	<b>\$ (531)</b>

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, 2008  
 (Continued)

	County Drug Free Community	County Sales Disclosure	Adult Probation Administrative Fees	Bioterrorism Preparedness Responder Supplemental	Sheriff Traffic Safety Equipment Grant
<b>Receipts:</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	15,854	52,600	-	-
Fines and forfeits	101,199	-	-	-	-
Interfund loans	-	-	-	-	-
Other	-	-	-	-	35
<b>Total receipts</b>	<b>101,199</b>	<b>15,854</b>	<b>52,600</b>	<b>-</b>	<b>35</b>
<b>Disbursements:</b>					
General government	-	43,188	-	-	-
Public safety	-	-	62,456	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Interfund loans	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Highways and streets	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>43,188</b>	<b>62,456</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>101,199</b>	<b>(27,334)</b>	<b>(9,856)</b>	<b>-</b>	<b>35</b>
<b>Other financing sources (uses):</b>					
Net proceeds from borrowings	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	(150,549)	-	-	(2,819)	-
<b>Total other financing sources (uses)</b>	<b>(150,549)</b>	<b>-</b>	<b>-</b>	<b>(2,819)</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>(49,350)</b>	<b>(27,334)</b>	<b>(9,856)</b>	<b>(2,819)</b>	<b>35</b>
Cash and investment fund balance - beginning	151,006	131,446	17,619	6,114	-
Cash and investment fund balance - ending	<u>\$ 101,656</u>	<u>\$ 104,112</u>	<u>\$ 7,763</u>	<u>\$ 3,295</u>	<u>\$ 35</u>
<b>Cash and Investment Assets - Ending</b>					
Cash and investments	\$ 101,656	\$ 104,112	\$ 7,763	\$ 3,295	\$ 35
Restricted assets:					
Cash and investments	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<u>\$ 101,656</u>	<u>\$ 104,112</u>	<u>\$ 7,763</u>	<u>\$ 3,295</u>	<u>\$ 35</u>
<b>Cash and Investment Fund Balance - Ending</b>					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Unrestricted	101,656	104,112	7,763	3,295	35
<b>Total cash and investment fund balance - ending</b>	<u>\$ 101,656</u>	<u>\$ 104,112</u>	<u>\$ 7,763</u>	<u>\$ 3,295</u>	<u>\$ 35</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, 2008  
 (Continued)

	Bioterrorism Preparedness Grant 2004-2005	Bioterrorism Preparedness Grant - Health	OJJDP Conference Scholarship	Byrne Justice Grant 2006-2007	Adult Probation Service
<b>Receipts:</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	325,088
Fines and forfeits	-	-	-	-	-
Interfund loans	-	-	-	-	-
Other	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>325,088</b>
<b>Disbursements:</b>					
General government	-	-	-	-	-
Public safety	-	-	-	2,963	367,280
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Interfund loans	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Highways and streets	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,963</b>	<b>367,280</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,963)</b>	<b>(42,192)</b>
<b>Other financing sources (uses):</b>					
Net proceeds from borrowings	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	(2,000)	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(2,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>-</b>	<b>(2,000)</b>	<b>-</b>	<b>(2,963)</b>	<b>(42,192)</b>
Cash and investment fund balance - beginning	753	2,000	698	10,878	159,110
Cash and investment fund balance - ending	<u>\$ 753</u>	<u>\$ -</u>	<u>\$ 698</u>	<u>\$ 7,915</u>	<u>\$ 116,918</u>
<b><u>Cash and Investment Assets - Ending</u></b>					
Cash and investments	\$ 753	\$ -	\$ 698	\$ 7,915	\$ 116,918
Restricted assets:					
Cash and investments	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<u>\$ 753</u>	<u>\$ -</u>	<u>\$ 698</u>	<u>\$ 7,915</u>	<u>\$ 116,918</u>
<b><u>Cash and Investment Fund Balance - Ending</u></b>					
<b>Restricted for:</b>					
General government	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Unrestricted	753	-	698	7,915	116,918
<b>Total cash and investment fund balance - ending</b>	<u>\$ 753</u>	<u>\$ -</u>	<u>\$ 698</u>	<u>\$ 7,915</u>	<u>\$ 116,918</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, 2008  
 (Continued)

	Economic Development Commission	Public Health Preparedness Grant	Alternative Dispute Resolution	Superior Alternative Dispute Resolution	Circuit Alternative Dispute Resolution Co-Pay
<b>Receipts:</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	23,820	-	-
Fines and forfeits	-	-	-	-	-
Interfund loans	-	-	-	-	-
Other	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>-</b>	<b>23,820</b>	<b>-</b>	<b>-</b>
<b>Disbursements:</b>					
General government	-	-	-	-	-
Public safety	-	-	14,087	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Interfund loans	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Highways and streets	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>14,087</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>-</b>	<b>-</b>	<b>9,733</b>	<b>-</b>	<b>-</b>
<b>Other financing sources (uses):</b>					
Net proceeds from borrowings	-	-	-	-	-
Transfers in	-	-	17,216	-	-
Transfers out	-	-	-	(17,180)	(20)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>17,216</b>	<b>(17,180)</b>	<b>(20)</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>-</b>	<b>-</b>	<b>26,949</b>	<b>(17,180)</b>	<b>(20)</b>
Cash and investment fund balance - beginning	5,097	4	12,737	17,180	20
<b>Cash and investment fund balance - ending</b>	<b>\$ 5,097</b>	<b>\$ 4</b>	<b>\$ 39,686</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Cash and Investment Assets - Ending</u></b>					
Cash and investments	\$ 5,097	\$ 4	\$ 39,686	\$ -	\$ -
Restricted assets:					
Cash and investments	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ 5,097</b>	<b>\$ 4</b>	<b>\$ 39,686</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>					
<b>Restricted for:</b>					
General government	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Unrestricted	5,097	4	39,686	-	-
<b>Total cash and investment fund balance - ending</b>	<b>\$ 5,097</b>	<b>\$ 4</b>	<b>\$ 39,686</b>	<b>\$ -</b>	<b>\$ -</b>

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, 2008  
 (Continued)

	Superior Alternative Dispute Resolution Co-Pay	Sheriff Office Lab Fee	GIS Maintenance	Storm Water Management	Courthouse Annex and Juvenile Detention Lease
<b>Receipts:</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	271	3,900	16,433	-
Fines and forfeits	-	-	-	-	-
Interfund loans	-	-	-	-	-
Other	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>271</b>	<b>3,900</b>	<b>16,433</b>	<b>-</b>
<b>Disbursements:</b>					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Interfund loans	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Highways and streets	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>-</b>	<b>271</b>	<b>3,900</b>	<b>16,433</b>	<b>-</b>
<b>Other financing sources (uses):</b>					
Net proceeds from borrowings	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	(16)	-	-	-	(4,550)
<b>Total other financing sources (uses)</b>	<b>(16)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4,550)</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>(16)</b>	<b>271</b>	<b>3,900</b>	<b>16,433</b>	<b>(4,550)</b>
Cash and investment fund balance - beginning	16	150	-	-	4,550
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 421</u>	<u>\$ 3,900</u>	<u>\$ 16,433</u>	<u>\$ -</u>
<b><u>Cash and Investment Assets - Ending</u></b>					
Cash and investments	\$ -	\$ 421	\$ 3,900	\$ 16,433	\$ -
Restricted assets:					
Cash and investments	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<u>\$ -</u>	<u>\$ 421</u>	<u>\$ 3,900</u>	<u>\$ 16,433</u>	<u>\$ -</u>
<b><u>Cash and Investment Fund Balance - Ending</u></b>					
<b>Restricted for:</b>					
General government	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Unrestricted	-	421	3,900	16,433	-
<b>Total cash and investment fund balance - ending</b>	<u>\$ -</u>	<u>\$ 421</u>	<u>\$ 3,900</u>	<u>\$ 16,433</u>	<u>\$ -</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, 2008  
 (Continued)

	Road and Bridge Equipment Bond Proceeds	Jail Expansion Lease	General Obligation Bonds of 2001	General Obligation Equipment Bonds of 2006 Proceeds	General Obligation Equipment Bonds of 2006
<b>Receipts:</b>					
Taxes	\$ -	\$ 828,200	\$ 815,595	\$ -	\$ 366,457
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	88,934	85,383	-	71,388
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Interfund loans	-	497,200	468,987	-	420,192
Other	-	-	-	52,025	-
<b>Total receipts</b>	<b>-</b>	<b>1,414,334</b>	<b>1,369,965</b>	<b>52,025</b>	<b>858,037</b>
<b>Disbursements:</b>					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Interfund loans	-	497,200	468,987	-	420,192
Debt service:					
Principal	-	735,000	915,000	-	745,000
Interest	-	260,400	29,035	-	93,198
Capital outlay:					
General government	-	-	-	476,312	-
Highways and streets	235,850	-	-	-	-
<b>Total disbursements</b>	<b>235,850</b>	<b>1,492,600</b>	<b>1,413,022</b>	<b>476,312</b>	<b>1,258,390</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>(235,850)</b>	<b>(78,266)</b>	<b>(43,057)</b>	<b>(424,287)</b>	<b>(400,353)</b>
<b>Other financing sources (uses):</b>					
Net proceeds from borrowings	-	-	-	-	-
Transfers in	-	-	-	-	4,550
Transfers out	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,550</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>(235,850)</b>	<b>(78,266)</b>	<b>(43,057)</b>	<b>(424,287)</b>	<b>(395,803)</b>
Cash and investment fund balance - beginning	304,153	547,716	17,864	776,362	423,395
Cash and investment fund balance - ending	<u>\$ 68,303</u>	<u>\$ 469,450</u>	<u>\$ (25,193)</u>	<u>\$ 352,075</u>	<u>\$ 27,592</u>
<b>Cash and Investment Assets - Ending</b>					
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:					
Cash and investments	68,303	469,450	(25,193)	352,075	27,592
<b>Total cash and investment assets - ending</b>	<u>\$ 68,303</u>	<u>\$ 469,450</u>	<u>\$ (25,193)</u>	<u>\$ 352,075</u>	<u>\$ 27,592</u>
<b>Cash and Investment Fund Balance - Ending</b>					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-
Highways and streets	68,303	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	469,450	(25,193)	-	27,592
Capital outlay	-	-	-	352,075	-
Unrestricted	-	-	-	-	-
<b>Total cash and investment fund balance - ending</b>	<u>\$ 68,303</u>	<u>\$ 469,450</u>	<u>\$ (25,193)</u>	<u>\$ 352,075</u>	<u>\$ 27,592</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, 2008  
 (Continued)

	Park Nonreverting Capital	Road and Bridge Equipment Project	High Tech Communication	General Drain Improvement	Sheriff's Commissary
<b>Receipts:</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	85,819	-	-	-	400,762
Fines and forfeits	-	-	-	-	-
Interfund loans	-	-	-	-	-
Other	-	-	-	24,149	-
<b>Total receipts</b>	<b>85,819</b>	<b>-</b>	<b>-</b>	<b>24,149</b>	<b>400,762</b>
<b>Disbursements:</b>					
General government	-	-	-	45,746	-
Public safety	-	-	-	-	226,939
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic development	-	-	-	-	-
Culture and recreation	87,805	-	-	-	-
Interfund loans	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Highways and streets	-	-	-	-	-
<b>Total disbursements</b>	<b>87,805</b>	<b>-</b>	<b>-</b>	<b>45,746</b>	<b>226,939</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>(1,986)</b>	<b>-</b>	<b>-</b>	<b>(21,597)</b>	<b>173,823</b>
<b>Other financing sources (uses):</b>					
Net proceeds from borrowings	-	-	-	-	-
Transfers in	-	-	-	79,585	-
Transfers out	-	-	-	(7,452)	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>72,133</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>(1,986)</b>	<b>-</b>	<b>-</b>	<b>50,536</b>	<b>173,823</b>
Cash and investment fund balance - beginning	5,130	36	109,959	31,357	453,135
Cash and investment fund balance - ending	<u>\$ 3,144</u>	<u>\$ 36</u>	<u>\$ 109,959</u>	<u>\$ 81,893</u>	<u>\$ 626,958</u>
<b>Cash and Investment Assets - Ending</b>					
Cash and investments	\$ -	\$ 36	\$ 109,959	\$ -	\$ -
Restricted assets:					
Cash and investments	3,144	-	-	81,893	626,958
<b>Total cash and investment assets - ending</b>	<u>\$ 3,144</u>	<u>\$ 36</u>	<u>\$ 109,959</u>	<u>\$ 81,893</u>	<u>\$ 626,958</u>
<b>Cash and Investment Fund Balance - Ending</b>					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	626,958
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	3,144	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	81,893	-
Unrestricted	-	36	109,959	-	-
<b>Total cash and investment fund balance - ending</b>	<u>\$ 3,144</u>	<u>\$ 36</u>	<u>\$ 109,959</u>	<u>\$ 81,893</u>	<u>\$ 626,958</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, 2008  
 (Continued)

	Sheriff's Narcotics Investigation	Sheriff's Reserves	Juvenile Detention Commissary	Community Corrections Commissary	Totals
<b>Receipts:</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 7,631,588
Special assessments	-	-	-	-	197,599
Licenses and permits	-	-	-	-	234,549
Intergovernmental	-	-	-	-	7,715,932
Charges for services	16,774	500	8,271	172,402	5,013,904
Fines and forfeits	-	-	-	-	517,468
Interfund loans	-	-	-	-	3,527,758
Other	-	-	-	-	1,026,563
<b>Total receipts</b>	<b>16,774</b>	<b>500</b>	<b>8,271</b>	<b>172,402</b>	<b>25,865,361</b>
<b>Disbursements:</b>					
General government	-	-	-	-	1,902,075
Public safety	16,660	-	13,179	146,491	6,389,504
Highways and streets	-	-	-	-	5,606,837
Health and welfare	-	-	-	-	4,967,772
Economic development	-	-	-	-	42,560
Culture and recreation	-	-	-	-	251,035
Interfund loans	-	-	-	-	3,527,758
Debt service:					
Principal	-	-	-	-	3,995,000
Interest	-	-	-	-	392,433
Capital outlay:					
General government	-	-	-	-	476,312
Highways and streets	-	-	-	-	1,522,771
<b>Total disbursements</b>	<b>16,660</b>	<b>-</b>	<b>13,179</b>	<b>146,491</b>	<b>29,074,057</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>114</b>	<b>500</b>	<b>(4,908)</b>	<b>25,911</b>	<b>(3,208,696)</b>
<b>Other financing sources (uses):</b>					
Net proceeds from borrowings	-	-	-	-	1,600,000
Transfers in	-	-	-	-	929,286
Transfers out	-	-	-	-	(279,286)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,250,000</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>114</b>	<b>500</b>	<b>(4,908)</b>	<b>25,911</b>	<b>(958,696)</b>
Cash and investment fund balance - beginning	40,792	4,180	9,199	87,235	16,433,255
Cash and investment fund balance - ending	<u>\$ 40,906</u>	<u>\$ 4,680</u>	<u>\$ 4,291</u>	<u>\$ 113,146</u>	<u>\$ 15,474,559</u>
<b>Cash and Investment Assets - Ending</b>					
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ 8,254,744
Restricted assets:					
Cash and investments	40,906	4,680	4,291	113,146	7,219,815
<b>Total cash and investment assets - ending</b>	<u>\$ 40,906</u>	<u>\$ 4,680</u>	<u>\$ 4,291</u>	<u>\$ 113,146</u>	<u>\$ 15,474,559</u>
<b>Cash and Investment Fund Balance - Ending</b>					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ -	\$ 691,371
Public safety	40,906	4,680	4,291	113,146	1,697,475
Highways and streets	-	-	-	-	3,145,107
Health and welfare	-	-	-	-	758,996
Culture and recreation	-	-	-	-	21,049
Debt service	-	-	-	-	471,849
Capital outlay	-	-	-	-	433,968
Unrestricted	-	-	-	-	8,254,744
<b>Total cash and investment fund balance - ending</b>	<u>\$ 40,906</u>	<u>\$ 4,680</u>	<u>\$ 4,291</u>	<u>\$ 113,146</u>	<u>\$ 15,474,559</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, 2008

	Liability Worker's Compensation Casualty	Group Health Insurance	Employee Benefit Plan	Worker's Compensation Trust	Employee Flexible Spending Plan	Totals
Operating receipts:						
Employee contributions	\$ -	\$ -	\$ 851,351	\$ -	\$ 189,694	\$ 1,041,045
Employer contributions	-	-	940,000	275,000	-	1,215,000
Total operating receipts	-	-	1,791,351	275,000	189,694	2,256,045
Operating disbursements:						
Insurance claims and expense	300,000	-	1,869,824	293,970	117,283	2,581,077
Excess (deficiency) of receipts over disbursements	(300,000)	-	(78,473)	(18,970)	72,411	(325,032)
Nonoperating receipts						
Interest income	-	-	1,632	60	756	2,448
Excess (deficiency) of receipts over disbursements and nonoperating receipts	(300,000)	-	(76,841)	(18,910)	73,167	(322,584)
Transfers in	-	13,228	-	-	-	13,228
Transfers out	-	-	(7,514)	-	(5,714)	(13,228)
Excess (deficiency) of receipts, contributions and transfers in over disbursements and transfers out	(300,000)	13,228	(84,355)	(18,910)	67,453	(322,584)
Cash and investment fund balance - beginning	303,040	180,723	204,766	22,130	-	710,659
Cash and investment fund balance - ending	<u>\$ 3,040</u>	<u>\$ 193,951</u>	<u>\$ 120,411</u>	<u>\$ 3,220</u>	<u>\$ 67,453</u>	<u>\$ 388,075</u>
<u>Cash and Investment Assets - December 31</u>						
Restricted assets:						
Cash and investments	<u>\$ 3,040</u>	<u>\$ 193,951</u>	<u>\$ 120,411</u>	<u>\$ 3,220</u>	<u>\$ 67,453</u>	<u>\$ 388,075</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Other purposes	<u>\$ 3,040</u>	<u>\$ 193,951</u>	<u>\$ 120,411</u>	<u>\$ 3,220</u>	<u>\$ 67,453</u>	<u>\$ 388,075</u>

JOHNSON COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 PENSION TRUST FUNDS  
 For The Year Ended December 31, 2008

	<u>Sheriff Retirement Plan</u>	<u>Sheriff Benefit Plan</u>	<u>Totals</u>
Additions:			
Contributions:			
Employer	\$ 806,296	\$ 11,157	\$ 817,453
Total contributions	<u>806,296</u>	<u>11,157</u>	<u>817,453</u>
Investment receipts:			
Interest	87,553	5,931	93,484
Dividends	<u>3,667</u>	<u>-</u>	<u>3,667</u>
Total investment receipts	91,220	5,931	97,151
Less investment fees	<u>(74,409)</u>	<u>(4,048)</u>	<u>(78,457)</u>
Net investment receipts	<u>16,811</u>	<u>1,883</u>	<u>18,694</u>
Total additions	<u>823,107</u>	<u>13,040</u>	<u>836,147</u>
Deductions:			
Benefits	362,728	2,400	365,128
Administrative and general	<u>6,100</u>	<u>17,599</u>	<u>23,699</u>
Total deductions	<u>368,828</u>	<u>19,999</u>	<u>388,827</u>
Excess (deficiency) of total additions over total deductions	454,279	(6,959)	447,320
Cash and investment fund balance - beginning	<u>7,068,303</u>	<u>589,734</u>	<u>7,658,037</u>
Cash and investment fund balance - ending	<u>\$ 7,522,582</u>	<u>\$ 582,775</u>	<u>\$ 8,105,357</u>

JOHNSON COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2008

	City And Town Court Costs	Congressional School Interest	Weed Cutting	Surplus Tax Sale	Tax Sale Redemption	Surplus Tax	State Settlement
Additions:							
Agency fund additions	\$ 24,637	\$ 2,324	\$ 17,417	\$ 8,715,214	\$ 612,146	\$ 869,044	\$ 162,720
Deductions:							
Agency fund deductions	24,133	15,155	17,417	6,654,498	612,146	418,086	162,720
Excess (deficiency) of total additions over total deductions	504	(12,831)	-	2,060,716	-	450,958	-
Cash and investment fund balance - beginning	12,041	12,831	-	586,085	-	712,538	-
Cash and investment fund balance - ending	<u>\$ 12,545</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,646,801</u>	<u>\$ -</u>	<u>\$ 1,163,496</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, 2008  
 (Continued)

	Welfare Trust Clearance	Welfare Excise Tax Allocation	Bid Bond Checks	Tax Sale Fees	Coroner's Training and Education	Praeipce Tax Judgment	Infraction Judgments
Additions:							
Agency fund additions	\$ 25,405	\$ 65,477	\$ 16,066	\$ 79,413	\$ 9,540	\$ -	\$ 262,011
Deductions:							
Agency fund deductions	40,014	65,477	12,279	79,413	9,864	-	262,572
Excess (deficiency) of total additions over total deductions	(14,609)	-	3,787	-	(324)	-	(561)
Cash and investment fund balance - beginning	42,996	-	3,558	-	886	492	20,510
Cash and investment fund balance - ending	<u>\$ 28,387</u>	<u>\$ -</u>	<u>\$ 7,345</u>	<u>\$ -</u>	<u>\$ 562</u>	<u>\$ 492</u>	<u>\$ 19,949</u>

JOHNSON COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Ordinance Fines	Law Enforcement Continuing Education	Child Restraint Violations	Riverboat Revenue Sharing Distributions	Tax Increment Financing Distributions	Food and Beverage Tax Distributions	State Sales Disclosure
Additions:							
Agency fund additions	\$ 128	\$ 3,075	\$ 1,550	\$ 794,013	\$ 466,293	\$ 2,419,387	\$ 1,531
Deductions:							
Agency fund deductions	-	1,944	1,275	794,013	466,293	2,455,348	1,793
Excess (deficiency) of total additions over total deductions	128	1,131	275	-	-	(35,961)	(262)
Cash and investment fund balance - beginning	6,353	744	75	-	-	170,179	262
Cash and investment fund balance - ending	<u>\$ 6,481</u>	<u>\$ 1,875</u>	<u>\$ 350</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 134,218</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, 2008  
 (Continued)

	State Fines And Forfeitures	State Sales Disclosure Fee	Sewage Collections	Inheritance Tax	Property Tax Replacement Credit Distributions	Treasurer Collection Fees Judgment	Payroll Withholdings
Additions:							
Agency fund additions	\$ 40,511	\$ 14,549	\$ 336,101	\$ 3,143,422	\$ 7,622,509	\$ -	\$ 18,113,633
Deductions:							
Agency fund deductions	38,629	14,177	336,101	3,908,205	7,622,509	-	18,097,082
Excess (deficiency) of total additions over total deductions	1,882	372	-	(764,783)	-	-	16,551
Cash and investment fund balance - beginning	5,259	1,048	-	1,397,532	-	343	27,566
Cash and investment fund balance - ending	<u>\$ 7,141</u>	<u>\$ 1,420</u>	<u>\$ -</u>	<u>\$ 632,749</u>	<u>\$ -</u>	<u>\$ 343</u>	<u>\$ 44,117</u>

JOHNSON COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Special Death Benefit	Park And Recreation Sales Tax	Education Plate Fees	Financial Institution Tax Distributions	Wheel Surtax Distributions	Mortgage Fees-State Share	Interstate Compact
Additions:							
Agency fund additions	<u>\$ 25,170</u>	<u>\$ 6,528</u>	<u>\$ 6,675</u>	<u>\$ 423,544</u>	<u>\$ 3,424,782</u>	<u>\$ 16,847</u>	<u>\$ 825</u>
Deductions:							
Agency fund deductions	<u>24,730</u>	<u>6,510</u>	<u>6,750</u>	<u>423,544</u>	<u>3,424,827</u>	<u>17,660</u>	<u>975</u>
Excess (deficiency) of total additions over total deductions	440	18	(75)	-	(45)	(813)	(150)
Cash and investment fund balance - beginning	<u>1,640</u>	<u>(18)</u>	<u>75</u>	<u>-</u>	<u>45</u>	<u>813</u>	<u>150</u>
Cash and investment fund balance - ending	<u><u>\$ 2,080</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></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, 2008  
 (Continued)

	Commercial Vehicle Excise Tax Distributions	Certified Shares Distributions	Homestead Credit Rebate	HEA 1001 State Homestead Credit	Tax Distribution	County Treasurer's Trust	Clerk of the Circuit Court
Additions:							
Agency fund additions	\$ 622,130	\$ 27,169,137	\$ -	\$ 11,791,646	\$ 163,158,117	\$ 181,115,414	\$ 15,397,787
Deductions:							
Agency fund deductions	622,130	27,169,137	388,279	11,791,593	163,158,117	179,389,345	15,317,358
Excess (deficiency) of total additions over total deductions	-	-	(388,279)	53	-	1,726,069	80,429
Cash and investment fund balance - beginning	-	-	388,279	-	-	2,296,508	1,439,681
Cash and investment fund balance - ending	\$ -	\$ -	\$ -	\$ 53	\$ -	\$ 4,022,577	\$ 1,520,110

JOHNSON COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	County Recorder's Trust	County Sheriff's Trust	Sheriff's Inmate Trust	Sheriff's Property Room	Health Department	Adult Probation	Planning Department
Additions:							
Agency fund additions	<u>\$ 656,054</u>	<u>\$ 8,913,384</u>	<u>\$ 515,325</u>	<u>\$ 7,176</u>	<u>\$ 217,820</u>	<u>\$ 405,920</u>	<u>\$ 341,581</u>
Deductions:							
Agency fund deductions	<u>565,633</u>	<u>8,923,307</u>	<u>506,129</u>	<u>9,953</u>	<u>174,838</u>	<u>378,439</u>	<u>327,470</u>
Excess (deficiency) of total additions over total deductions	90,421	(9,923)	9,196	(2,777)	42,982	27,481	14,111
Cash and investment fund balance - beginning	<u>-</u>	<u>40,073</u>	<u>23,284</u>	<u>64,729</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investment fund balance - ending	<u>\$ 90,421</u>	<u>\$ 30,150</u>	<u>\$ 32,480</u>	<u>\$ 61,952</u>	<u>\$ 42,982</u>	<u>\$ 27,481</u>	<u>\$ 14,111</u>

JOHNSON COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Parks Department	Juvenile Probation	Surveyor Drainage Board	Community Corrections	Animal Shelter	Totals
Additions:						
Agency fund additions	\$ 323,859	\$ 107,962	\$ 13,898	\$ 1,493,241	\$ 85,719	\$ 460,058,657
Deductions:						
Agency fund deductions	316,744	100,897	13,148	1,493,241	76,849	456,738,746
Excess (deficiency) of total additions over total deductions	7,115	7,065	750	-	8,870	3,319,911
Cash and investment fund balance - beginning	-	-	-	-	-	7,256,557
Cash and investment fund balance - ending	<u>\$ 7,115</u>	<u>\$ 7,065</u>	<u>\$ 750</u>	<u>\$ -</u>	<u>\$ 8,870</u>	<u>\$ 10,576,468</u>

JOHNSON COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF CAPITAL ASSETS  
 For The Year Ended December 31, 2008

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, 2009.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 5,444,324
Buildings	15,350,914
Improvements other than buildings	1,453,976
Machinery and equipment	19,907,659
Construction in progress	<u>7</u>
Total governmental activities, capital assets not being depreciated	<u>\$ 42,156,880</u>

JOHNSON COUNTY  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF LONG-TERM DEBT  
December 31, 2008

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
Jail Expansion of 1999	\$ 4,410,000	\$ 994,400
Voting Equipment	742,586	392,825
E911 Ameritech/SBC Equipment	1,268,658	447,996
Recorder's Office Equipment	77,975	86,325
Highway Grader	50,536	35,180
E911 Motorola Radios	1,842,914	285,370
Park Golf Course Irrigation System	16,301	17,068
Park Golf Carts	18,375	18,375
Park Turf Vehicles	3,528	3,528
Park Chevrolet Silverado Pickups	48,161	17,576
Park Sharp Copier	1,612	1,075
Park John Deere Equipment	41,353	41,353
Park Broyhill Sprayer	1,129	1,129
Park Bobcat 8600	22,960	6,125
Notes and loans payable	112,675	40,717
Bonds payable:		
General obligation bonds:		
Building and Equipment Bonds of 2006	1,630,000	850,881
Highway Equipment Bonds of 2006	230,000	236,923
Total governmental activities debt	<u>\$ 10,518,763</u>	<u>\$ 3,476,846</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  
County Recorder  
Animal Shelter

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 the 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, 2008. 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 non-compliance 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, 2008.

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.

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, Board of County Commissioners, 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

November 10, 2009

JOHNSON COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2008

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 Calendar Year 2008	10.553	None	\$ 19,144
National School Lunch Program Calendar Year 2008	10.555	None	29,474
Total for cluster			<u>48,618</u>
Pass-Through Indiana Department of Health Special Supplemental Nutrition Program for Women, Infants, and Children Fiscal Year 2008 Peer Counselor Grant Fiscal Year 2009	10.557	Contract 140-1 Contract 140-5 Contract 140-1	217,084 6,299 94,795
Total for program			<u>318,178</u>
Pass-Through Indiana Department of Education Child and Adult Care Food Program Calendar Year 2008	10.558	None	5,911
Total for federal grantor agency			<u>372,707</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct Grant State Criminal Alien Assistance Program Fiscal Year 2008 Funding	16.606	2008-F2553-IN-AP	4,678
Edward Byrne Memorial Justice Assistance Grant Program Fiscal Year 2005 Fiscal Year 2006 Fiscal Year 2007	16.738	2005-DJ-BX-1370 2006-DJ-BX-0894 2007-DJ-BX-0547	15,063 2,963 13,583
Total for program			<u>31,609</u>
Pass-Through Indiana Criminal Justice Institute Juvenile Accountability Block Grants Mental Health Screening in Detention JABG - Thinking for a Change JABG - Thinking for a Change	16.523	04JB015 04JB103 06JB106	33,018 6,700 4,638
Total for program			<u>44,356</u>
Juvenile Justice and Delinquency Prevention - Allocation to States Indiana Juvenile Detention Association Training Project Indiana Juvenile Detention Association Training Project Indiana Juvenile Detention Association Training Project	16.540	06-JF-015 07JF012 2008-JF-010	33,142 20,351 900
Total for program			<u>54,393</u>
Pass-Through National Children's Alliance Missing Children's Assistance Non-member Program Development	16.543	Fran-006-NMPD07	921
Pass-Through Indiana Criminal Justice Institute Crime Victim Assistance Domestic Violence Intervention Program Victim Assistance Program Victim Assistance Program Domestic Violence Intervention Program	16.575	07ST022 07VA204 08VA065 08ST023	22,615 14,287 13,187 19,999
Total for program			<u>70,088</u>
Edward Byrne Memorial Justice Assistance Grant Program Regional Gang Interdiction Program Advanced Criminal Enforcement Program	16.738	05-DJ-064 07-DJ-087	13,590 4,170
Total for program			<u>17,760</u>
Total for federal grantor agency			<u>223,805</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, 2008  
(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 Bridge No. 15	20.205	BR-9941(018)	3,072
Bridge Reinspections		BR-NBIS(582)	34,291
Airport Road		HES-9941(018)	23,167
Morgantown/Stone Crossing Road Intersection		0400266	118,365
East/West Corridor, Phase 1		0600495	207,416
Total for cluster			386,311
Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster State and Community Highway Safety	20.600	PT-08-04-01-44	60,698
Seat Belt - Big City County		PT-09-04-01-41	19,358
Seat Belt - Big City County			80,056
Total for program			80,056
Alcohol Impaired Driving Countermeasures Incentive Grants I DUI Task Force Indiana	20.601	K8-2008-02-03-13	41,728
Fatality Crash Reduction Effort		154HE-2008-08-01-11	29,697
Seat Belt - Big City County (eCWS Equipment)		PT-08-04-01-44	39,857
DUI Task Force Indiana		K8-2009-03-03-15	13,847
Fatality Crash Reduction Effort		K4-2009-08-01-08	13,681
Total for program			138,810
Total for cluster			218,866
Pass-Through Indiana Department of Transportation Formula Grants for Other Than Urbanized Areas Access Johnson County 2007 Operating Grant	20.509	18025270	56,629
Access Johnson County 2007 InterCity Operating Grant		18026270	48,652
Access Johnson County 2008 Operating Grant		18Y25270	534,802
Access Johnson County 2008 InterCity Operating Grant		18Y26270	214,600
Total for program			854,683
Job Access - Reverse Commute Section 5316/JARC Capital	20.516	Calendar 2008	51,532
Section 5316/JARC Planning		Calendar 2008	23,942
Total for program			75,474
New Freedom Program Section 5317/New Freedom Operating	20.521	Calendar 2008	25,156
Pass-Through Indiana Department of Homeland Security Interagency Hazardous Materials Public Sector Training and Planning Grants 2005 Hazardous Materials Emergency Preparedness Training Grant	20.703	C44P-7-267	4,372
2007 Hazardous Materials Emergency Preparedness Training Grant		C44P-9-336A	1,510
Total for program			5,882
Total for federal grantor agency			1,566,372
<u>U.S. GENERAL SERVICES ADMINISTRATION</u>			
Pass-Through Indiana Secretary of State Election Reform Payments Fiscal Year 2007	39.011	None	61,340
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through National Association of County and City Health Officials Medical Reserve Corps Small Grant Program 2008 Capacity Building Award	93.008	Contract # MRC 08 0377	837
Pass-Through Indiana Department of Health Public Health Emergency Preparedness Public Health Preparedness and Response for Bioterrorism	93.069	BPRS 140-4	24,825
FY 2008 Public Health Preparedness and Response for Bioterrorism		BPRS 140-4	40,018
Total for program			64,843

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, 2008  
(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 Health and Hospital Corporation of Marion County Centers for Disease Control and Prevention - Investigations and Technical Assistance FY 2007 Public Health Preparedness and Response for Bioterrorism	93.283	None	<u>12,969</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563		
Prosecuting Attorney Expenditures		None	261,711
Clerk of the Circuit Court Expenditures		None	54,319
Court Expenditures		None	122,094
Collection Incentives		None	100,265
Indirect Costs		None	<u>183,082</u>
Total for program			<u>721,471</u>
Total for federal grantor agency			<u>800,120</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Homeland Security Cluster Citizen Corps 2004 Community Emergency Response Team	97.053	None	<u>252</u>
State Homeland Security Program Fiscal Year 2006 2006 Exercise Homeland Security Grant Program 2005 District 5 Training Grant	97.073	C44P-7-428 C44P-8-017A C44P-8-133A	8,100 4,305 <u>50,134</u>
Total for program			<u>62,539</u>
Total for cluster			<u>62,791</u>
Disaster Grants - Public Assistance (Presidentially Declared Disasters) Flood of 2008	97.036	Disaster 1766	<u>1,727,501</u>
Emergency Management Performance Grants FY 2007 Local Salary Allocations	97.042	C44P-8-249A	<u>41,957</u>
Total for federal grantor agency			<u>1,832,249</u>
Total federal awards expended			<u>\$ 4,856,593</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 the 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, 2008:

Program Title	Federal CFDA Number	2008
Formula Grants for Other Than Urbanized Areas	20.509	\$ 854,683
Job Access – Reverse Commute	20.516	75,474
New Freedom Program	20.521	25,156

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
Significant deficiencies 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
Significant deficiencies identified that are not considered to be material weaknesses?	none reported

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
97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters)

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

Auditee qualified as low-risk auditee? yes

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

JOHNSON COUNTY  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

JOHNSON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on December 9, 2009, with Janice D. Richhart, Auditor; Troy A. DeHart, County Commissioner; and Charles Canary, President of the County Council. Our audit disclosed no material items that warrant comment at this time.