

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

ANNUAL FINANCIAL REPORT

2009

JOHNSON COUNTY, INDIANA



FILED

09/08/2010

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SCHEDULE OF OFFICIALS

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



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

TO: THE OFFICIALS OF JOHNSON COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Johnson County (County), as of and for the year ended December 31, 2009, 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, 2009, 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 June 1, 2010, 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 integral part of 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.

Included in the financial statements are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with IC 36-8-16-14 and IC 36-8-16.5-41 these fees have been subjected to an annual audit performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The Schedules of Funding Progress 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

June 1, 2010



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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, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 1, 2010. 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.

Our consideration of the internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we considered to be significant deficiencies.

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. We consider the deficiencies described in item 2009-01 of the accompanying Schedule of Findings and Questioned Costs to be significant deficiencies in internal control over financial reporting.

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.

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)

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. However, of the significant deficiencies described above, we consider item 2009-01 to be a material weakness.

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 June 1, 2010.

The County's response to the findings identified in our audit is described in the accompanying section of the report entitled Corrective Action Plan. We did not audit the County's response and, accordingly, we express no opinion on it.

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

June 1, 2010

JOHNSON COUNTY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For The Year Ended December 31, 2009

<u>Functions/Programs</u>	Program Receipts				Net (Disbursement) Receipt and Changes in Net Assets
	Disbursements	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government
					Governmental Activities
Primary government:					
Governmental activities:					
General government	\$ 21,425,592	\$ 2,036,252	\$ 1,858,802	\$ 191,319	\$ (17,339,219)
Public safety	16,830,269	5,713,989	1,662,981	-	(9,453,299)
Highways and streets	9,263,050	722,361	4,895,006	356,620	(3,289,063)
Health and welfare	3,102,622	224,530	1,555,855	-	(1,322,237)
Economic development	16,590	-	-	-	(16,590)
Culture and recreation	1,397,555	233,454	1,881	-	(1,162,220)
Principal and interest on indebtedness	1,846,081	-	-	-	(1,846,081)
Total primary government	\$ 53,881,759	\$ 8,930,586	\$ 9,974,525	\$ 547,939	(34,428,709)
General receipts:					
Property taxes					14,032,958
Food and beverage taxes					1,147,594
Wheel and surtaxes					1,522,354
Income taxes					9,361,307
Intergovernmental					2,198,291
Other local sources					3,236,720
Net proceeds from borrowings					306,900
Grants and contributions not restricted to specific programs					501
Investment earnings					443,905
Total general receipts					32,250,530
Change in net assets					(2,178,179)
Net assets - beginning					28,697,222
Net assets - ending					\$ 26,519,043
 <u>Assets</u>					
Cash and investments					\$ 15,168,895
Restricted assets:					
Cash and investments					11,350,148
Total assets					\$ 26,519,043
 <u>Net Assets</u>					
Restricted for:					
General government					\$ 2,045,182
Public safety					669,270
Highways and streets					2,475,617
Health and welfare					403,146
Culture and recreation					21,268
Debt service					681,472
Capital outlay					4,793,874
Other purposes					260,319
Unrestricted					15,168,895
Total net assets					\$ 26,519,043

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, 2009

	General	Cumulative Capital Development	Other Governmental Funds	Totals
Receipts:				
Taxes	\$ 18,902,946	\$ 1,075,999	\$ 6,085,268	\$ 26,064,213
Special assessments	-	-	182,400	182,400
Licenses and permits	-	-	312,741	312,741
Intergovernmental	2,861,219	191,319	9,668,217	12,720,755
Charges for services	1,498,117	-	5,560,091	7,058,208
Fines and forfeits	602,604	-	957,033	1,559,637
Other	2,199,245	776	448,140	2,648,161
	<u>26,064,131</u>	<u>1,268,094</u>	<u>23,213,890</u>	<u>50,546,115</u>
Total receipts				
Disbursements:				
General government	13,006,348	99,582	4,074,002	17,179,932
Public safety	9,687,669	-	6,774,965	16,462,634
Highways and streets	-	-	4,322,621	4,322,621
Health and welfare	1,063,374	-	2,036,504	3,099,878
Economic development	-	-	16,590	16,590
Culture and recreation	1,159,319	-	112,736	1,272,055
Debt service:				
Principal	-	-	1,565,000	1,565,000
Interest	-	-	281,081	281,081
Capital outlay:				
General government	761,182	1,801,258	704,899	3,267,339
Public safety	62,994	-	304,641	367,635
Highways and streets	-	-	4,940,429	4,940,429
Health and welfare	-	-	2,744	2,744
Culture and recreation	18,567	-	106,933	125,500
	<u>25,759,453</u>	<u>1,900,840</u>	<u>25,243,145</u>	<u>52,903,438</u>
Total disbursements				
Excess (deficiency) of receipts over disbursements	<u>304,678</u>	<u>(632,746)</u>	<u>(2,029,255)</u>	<u>(2,357,323)</u>
Other financing sources (uses):				
Net proceeds from borrowings	-	-	306,900	306,900
Transfers in	880,000	564,000	2,968,139	4,412,139
Transfers out	(968,488)	(573,700)	(2,869,951)	(4,412,139)
	<u>(88,488)</u>	<u>(9,700)</u>	<u>405,088</u>	<u>306,900</u>
Total other financing sources (uses)				
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	216,190	(642,446)	(1,624,167)	(2,050,423)
Cash and investment fund balance - beginning	<u>6,232,064</u>	<u>3,524,419</u>	<u>18,552,664</u>	<u>28,309,147</u>
Cash and investment fund balance - ending	<u>\$ 6,448,254</u>	<u>\$ 2,881,973</u>	<u>\$ 16,928,497</u>	<u>26,258,724</u>
Amounts reported for governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis are different because:				
Internal services funds are used by management to charge the costs of certain services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis.				<u>260,319</u>
Net assets of governmental activities				<u>\$ 26,519,043</u>
<u>Cash and Investment Assets - Ending</u>				
Cash and investments	\$ 6,448,254	\$ -	\$ 8,720,641	\$ 15,168,895
Restricted assets:				
Cash and investments	<u>-</u>	<u>2,881,973</u>	<u>8,207,856</u>	<u>11,089,829</u>
Total cash and investment assets - ending	<u>\$ 6,448,254</u>	<u>\$ 2,881,973</u>	<u>\$ 16,928,497</u>	<u>\$ 26,258,724</u>
<u>Cash and Investment Fund Balance - Ending</u>				
Restricted for:				
General government	\$ -	\$ -	\$ 2,045,182	\$ 2,045,182
Public safety	-	-	669,270	669,270
Highways and streets	-	-	2,475,617	2,475,617
Health and welfare	-	-	403,146	403,146
Culture and recreation	-	-	21,268	21,268
Debt service	-	-	681,472	681,472
Capital outlay	-	2,881,973	1,911,901	4,793,874
Unrestricted	<u>6,448,254</u>	<u>-</u>	<u>8,720,641</u>	<u>15,168,895</u>
Total cash and investment fund balance - ending	<u>\$ 6,448,254</u>	<u>\$ 2,881,973</u>	<u>\$ 16,928,497</u>	<u>\$ 26,258,724</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, 2009

	<u>Internal Service Funds</u>
Operating receipts:	
Employer contributions	\$ 2,991,772
Employee contributions	849,844
Miscellaneous	90
	<u>3,841,706</u>
Total operating receipts	
Operating disbursements:	
Insurance claims and expense	<u>3,970,093</u>
Deficiency of operating receipts over operating disbursements	<u>(128,387)</u>
Nonoperating receipts:	
Interest income	<u>631</u>
Deficiency of receipts over disbursements and nonoperating receipts	(127,756)
Transfers in	50,000
Transfers out	<u>(50,000)</u>
Deficiency of receipts and transfers in over disbursements and transfers out	(127,756)
Cash and investment fund balance - beginning	<u>388,075</u>
Cash and investment fund balance - ending	<u>\$ 260,319</u>
<u>Cash and Investment Assets - December 31</u>	
Restricted assets:	
Cash and investments	<u>\$ 260,319</u>
<u>Cash and Investment Fund Balance - December 31</u>	
Restricted for:	
Other purposes	<u>\$ 260,319</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, 2009

	Pension Trust Funds	Private-Purpose Trust Funds	Agency Funds
Additions:			
Contributions:			
Employer	\$ 443,165	\$ -	
Other	<u>-</u>	<u>5,665</u>	
Total contributions	<u>443,165</u>	<u>5,665</u>	
Investment earnings:			
Interest and dividends	52,086	-	
Realized loss on sale of investments	<u>(86,470)</u>	<u>-</u>	
Total investment earnings	(34,384)	-	
Less investment disbursements	<u>(86,614)</u>	<u>-</u>	
Net investment earnings	<u>(120,998)</u>	<u>-</u>	
Total additions	<u>322,167</u>	<u>5,665</u>	
Deductions:			
Benefits	399,721	-	
Refunds of contributions	11,145	-	
Administrative and general	<u>26,670</u>	<u>2,041</u>	
Total deductions	<u>437,536</u>	<u>2,041</u>	
Excess (deficiency) of total additions over total deductions	(115,369)	3,624	
Cash and investment fund balance - beginning	<u>8,105,357</u>	<u>-</u>	
Cash and investment fund balance - ending	<u>\$ 7,989,988</u>	<u>\$ 3,624</u>	<u>\$ 7,398,901</u>

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

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENTS

I. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

Primary Government:	Johnson County
Discretely Presented Component Units:	Johnson Memorial Hospital
	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
	Amity Fire Protection District

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, 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 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.

Discretely Presented Component Units

Discretely presented component units are separate legal entities that meet the component unit criteria but do not meet the criteria for blending. The discretely presented component units are presented below:

Johnson Memorial Hospital: The Johnson Memorial Hospital is a significant discretely presented component unit of the County. The County appoints a voting majority of the Johnson Memorial Hospital's Board and a financial benefit/burden relationship exists between the County and the Johnson Memorial Hospital.

Johnson County Solid Waste Management District: The Johnson County Solid Waste Management District is a significant discretely presented component unit of the County. The County appoints a voting majority of the Johnson County Solid Waste Management District's board and is able to impose its will.

White River Fire Protection District: The White River Fire Protection District is a significant discretely presented component unit of the County. The County appoints a voting majority of the White River Fire Protection District's board and is able to impose its will.

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Bargersville Fire Protection District: The Bargersville Fire Protection District is a significant discretely presented component unit of the County. The County appoints a voting majority of the Bargersville Fire Protection District's board and is able to impose its will.

Whiteland Fire Protection District: The Whiteland Fire Protection District is a significant discretely presented component unit of the County. The County appoints a voting majority of the Whiteland Fire Protection District's board and is able to impose its will.

Nineveh Fire Protection District: The Nineveh Fire Protection District is a significant discretely presented component unit of the County. The County appoints a voting majority of the Whiteland Fire Protection District's board and is able to impose its will.

Hensley Fire Protection District: The Hensley Fire Protection District is a significant discretely presented component unit of the County. The County appoints a voting majority of the Whiteland Fire Protection District's board and is able to impose its will.

Needham Fire Protection District: The Needham Fire Protection District is a significant discretely presented component unit of the County. The County appoints a voting majority of the Whiteland Fire Protection District's board and is able to impose its will.

Amity Fire Protection District: The Amity Fire Protection District is a significant discretely presented component unit of the County. The County appoints a voting majority of the Whiteland Fire Protection District's board and is able to impose its will.

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.

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.

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

The Cumulative Capital Development Fund receives collections from the taxes that the County levies on the assessed valuation of all taxable personal and real property within the County. The taxes collected may be used for the cost of repairs or purchase of equipment, machinery, or buildings.

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 benefit payments.

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 funds report trust arrangements under which principal and income benefit the County animal shelter.

Agency funds account for assets held by the County as an agent for other funds 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.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

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.

When both restricted and unrestricted resources are available for use, the County's policy is to use restricted resources first, then unrestricted resources as they are needed.

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

D. Assets and Cash and Investment Balances

1. Restricted Assets

All restricted assets, as presented in the accompanying financial statements, are restricted due to enabling legislation.

2. 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.

3. Property Taxes

Normally, 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. 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 may 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 to the County on or prior to December 31 of the year collected.

4. 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.

5. Long-Term Debt

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

6. 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."

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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.

F. Internal and Interfund 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 in the fund financial statements have been eliminated or reclassified.

Fund Financial Statements

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

Government-Wide Financial Statements

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

1. 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 loans and services between funds, if any, are not eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis.
2. Primary government and component unit activity – Resource flows between the primary government and the discretely-presented component unit(s) are reported as if they were external transactions and are classified separately from internal activities within the primary government.

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

II. Stewardship, Compliance and Accountability

A. Budgetary Information

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

Prior to the first required publication, the fiscal officer of the County submits to the governing board a proposed operating budget for the year commencing the following January 1. Prior to adoption, the budget is advertised and public hearings are conducted by the governing board to obtain taxpayer comments. Prior to November 1, 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, 2009, disbursements exceeded budgeted appropriations in the following funds by the amounts below:

Fund	2009
County Family and Children	\$ 60,347
General Obligation Bond 2001	<u>400</u>
Total	<u>\$ 60,747</u>

These disbursements were funded by available fund balance and/or loan proceeds in the case of the family and children and general obligation bonds of 2001 funds.

C. Cash and Investment Balance Deficits

At December 31, 2009, the following funds reported deficits in cash and investments, which are violations of the Uniform Compliance Guidelines as authorized by state statute:

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Fund	2009
Juvenile Probation Administrative Fees	\$ 12
Victime Assistance Grant 2009-2010	29,122
S.T.O.P. Grant 2008-2009	21,385
Women Infants and Children Program	30,949
Court Improvement Project Grant CASA	5,000
I-69 Community Planning Grant	44,288
Comprehensive Plan Update Grant	14,400
2006 State Homeland Security Grant	24,816
Juvenile Accountability Block Grant	3,530
BASE Grant Health	1,403
Johnson County Day Reporting Grant	5,458

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. IC 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, 2009, the County had deposit balances in the amount of \$41,911,556.

The 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, 2009, the County and the Sheriff's Retirement and Benefit Plan had the following investments:

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Investment Type	Primary Government Market Value	Sheriff's Retirement and Benefit Pension Plans
U.S. treasuries and securities	\$ -	\$ 290,541
U.S. agencies	-	437,128
Mutual funds	652,791	1,085,313
Corporate bonds	-	1,152,014
Corporate stock	-	5,024,992
Totals	<u>\$ 652,791</u>	<u>\$ 7,989,988</u>

Statutory Authorization for Investments

IC 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 have a stated final maturity of one day.

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

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

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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	2009 In the Government's Name
Mutual funds	\$ 652,791

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	2009 In the Government's Name
U.S. treasuries and securities	\$ 290,541
U.S. agencies	437,128
Mutual funds	1,085,313
Corporate bonds	1,152,014
Corporate stock	5,024,992
Total	\$ 7,989,988

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.

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Investment Maturities (in Years)		
	Less Than 1	1-2	More Than 2
U.S. treasuries and securities	\$ 33,307	\$ 148,012	\$ 109,222
U.S. agencies	-	205,112	232,016
Corporate bonds	-	106,476	1,045,538
Totals	<u>\$ 33,307</u>	<u>\$ 459,600</u>	<u>\$ 1,386,776</u>

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.

Sheriff's Retirement and Benefit Pension Plans:

Standard and Poor's Rating	Moody's Rating	County's Investments
		Corporate Bonds
AA	Aa	\$ 299,111
A	A	695,341
BBB	Baa	133,068
Unrated	Unrated	<u>24,494</u>
Total		<u>\$ 1,152,014</u>

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.

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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, 2009, were as follows:

<u>Transfer From</u>	<u>Transfer To</u>	<u>2009</u>
General Fund	Other Governmental Funds	\$ 968,488
Cumulative Capital Development	Other Governmental Funds	573,700
Other Governmental Funds	General Fund	880,000
Other Governmental Funds	Cumulative Capital Development	564,000
Other Governmental Funds	Other Governmental Funds	<u>1,425,951</u>
Total		<u><u>\$ 4,412,139</u></u>

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

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; 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; and natural disasters are covered by commercial insurance from independent third parties.

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. The County purchases commercial insurance for claims in excess of coverage provided by the fund. 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.

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 Worker's Compensation Casualty and Worker's Compensation Trust Funds, internal service

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

funds, where assets are set aside for claim settlements. The County purchases commercial insurance for claims in excess of coverage provided by the fund. 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.

Settled claims from risks covered by commercial insurance have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk.

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 2009 totaled \$994,400.

C. Subsequent Events

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 2008 and 2009, the County received \$3,434,312 from FEMA as well as funds from the insurance carrier. Most, if not all, of the facilities and infrastructure have been restored to pre-flood conditions or a modified project approved by FEMA. The County's revised estimate of losses is \$7,437,077 with an anticipated recovery from FEMA of \$5,604,104. The County has received an additional \$1,198,325 from FEMA in 2010.

The County is in discussions with the City of Franklin to trade land and facilities. The City of Franklin is proposing to renovate their former police station for the County Prosecutor's Office in exchange for buildings and parking lot located in downtown Franklin and some farm land owned by the County outside of Franklin.

D. Pension Plans

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

1. Public Employees' Retirement Fund

Plan Description

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

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

Funding Policy

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The total contributions made to PERF by the County during the period were \$1,468,808.

2. County Police Retirement Plan

Plan Description

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

Funding Policy

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute. The contributions made by the County during the period were \$353,940.

3. County Police Benefit Plan

Plan Description

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

Funding Policy

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute. There was not any contribution required to be made by the County during the period.

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)
07-01-07	\$ 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%)
07-01-09	12,966,988	14,350,989	(1,384,001)	90%	14,956,113	(9%)

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)
01-01-05	\$ 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%)
01-01-10	8,599,647	11,691,636	(3,091,989)	74%	2,542,212	(122%)

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, 2009

	Local Road And Street	Sheriff Accident Report	Sheriff Firearms Training	Park Non-Reverting Operating	County Health	County Alcohol and Drug
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 548,872	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	46,310	-	224,530	-
Intergovernmental	895,268	-	-	-	59,375	-
Charges for services	675,000	3,445	-	145,112	-	-
Fines and forfeits	-	-	-	-	-	149,301
Other	-	-	-	1,781	2,409	-
Total receipts	1,570,268	3,445	46,310	146,893	835,186	149,301
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	4,147	42,557	-	-	121,937
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	775,842	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	98,753	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	1,367,801	-	-	-	-	-
Health and welfare	-	-	-	-	1,099	-
Culture and recreation	-	-	-	48,007	-	-
Total disbursements	1,367,801	4,147	42,557	146,760	776,941	121,937
Excess (deficiency) of receipts over disbursements	202,467	(702)	3,753	133	58,245	27,364
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	3,230	4,729	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	3,230	4,729	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	202,467	(702)	3,753	3,363	62,974	27,364
Cash and investment fund balance - beginning	1,162,805	5,179	56,889	17,905	340,172	137,273
Cash and investment fund balance - ending	<u>\$ 1,365,272</u>	<u>\$ 4,477</u>	<u>\$ 60,642</u>	<u>\$ 21,268</u>	<u>\$ 403,146</u>	<u>\$ 164,637</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 164,637
Restricted assets:						
Cash and investments	1,365,272	4,477	60,642	21,268	403,146	-
Total cash and investment assets - ending	\$ 1,365,272	\$ 4,477	\$ 60,642	\$ 21,268	\$ 403,146	\$ 164,637
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	4,477	60,642	-	-	-
Highways and streets	1,365,272	-	-	-	-	-
Health and welfare	-	-	-	-	403,146	-
Culture and recreation	-	-	-	21,268	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	164,637
Total cash and investment fund balance - ending	\$ 1,365,272	\$ 4,477	\$ 60,642	\$ 21,268	\$ 403,146	\$ 164,637

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, 2009
 (Continued)

	Animal Shelter- Gene L. Branigin Estate	Economic Development Service	Inspection Fees - New Subdivisions	Animal Shelter	Wheel Surtax County Portion	Dangerous Driving Enforcement
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ 321,562	\$ 1,522,354	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	28,662	-	8,000
Charges for services	-	-	19,741	34,428	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	6,920	3,906	329	170	-
Total receipts	-	6,920	23,647	384,981	1,522,524	8,000
Disbursements:						
General government	-	-	12,230	-	-	-
Public safety	-	-	-	342,468	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	16,590	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	396	-	-
Highways and streets	-	-	-	-	1,025,723	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	16,590	12,230	342,864	1,025,723	-
Excess (deficiency) of receipts over disbursements	-	(9,670)	11,417	42,117	496,801	8,000
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	150,000	-	-
Transfers out	-	-	-	(150,000)	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(9,670)	11,417	42,117	496,801	8,000
Cash and investment fund balance - beginning	5,968	13,000	305,337	80,033	590,375	-
Cash and investment fund balance - ending	<u>\$ 5,968</u>	<u>\$ 3,330</u>	<u>\$ 316,754</u>	<u>\$ 122,150</u>	<u>\$ 1,087,176</u>	<u>\$ 8,000</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 5,968	\$ 3,330	\$ 316,754	\$ 122,150	\$ 1,087,176	\$ 8,000
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 5,968</u>	<u>\$ 3,330</u>	<u>\$ 316,754</u>	<u>\$ 122,150</u>	<u>\$ 1,087,176</u>	<u>\$ 8,000</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	5,968	3,330	316,754	122,150	1,087,176	8,000
Total cash and investment fund balance - ending	<u>\$ 5,968</u>	<u>\$ 3,330</u>	<u>\$ 316,754</u>	<u>\$ 122,150</u>	<u>\$ 1,087,176</u>	<u>\$ 8,000</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, 2009
 (Continued)

	Community Corrections Adult Project Income	Clerk's Records Perpetuation	Enhanced Access	Electronic Map Generation	Prosecutor Deferral Program	Enhanced 911
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	1,034,796	-	-	2,891	-	1,314,903
Fines and forfeits	-	20,802	-	-	388,930	-
Other	-	274	-	-	412	-
Total receipts	1,034,796	21,076	-	2,891	389,342	1,314,903
Disbursements:						
General government	-	51,738	-	798	-	-
Public safety	1,017,528	-	-	-	375,340	1,371,084
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	240	-	-	-	-
Public safety	-	-	-	-	13,999	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	1,017,528	51,978	-	798	389,339	1,371,084
Excess (deficiency) of receipts over disbursements	17,268	(30,902)	-	2,093	3	(56,181)
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	84,817	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	84,817	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	17,268	(30,902)	-	2,093	84,820	(56,181)
Cash and investment fund balance - beginning	894,169	70,514	500	1,123	4,960	338,324
Cash and investment fund balance - ending	<u>\$ 911,437</u>	<u>\$ 39,612</u>	<u>\$ 500</u>	<u>\$ 3,216</u>	<u>\$ 89,780</u>	<u>\$ 282,143</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 911,437	\$ -	\$ -	\$ 3,216	\$ 89,780	\$ -
Restricted assets:						
Cash and investments	-	39,612	500	-	-	282,143
Total cash and investment assets - ending	\$ 911,437	\$ 39,612	\$ 500	\$ 3,216	\$ 89,780	\$ 282,143
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ 39,612	\$ 500	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	282,143
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	911,437	-	-	3,216	89,780	-
Total cash and investment fund balance - ending	\$ 911,437	\$ 39,612	\$ 500	\$ 3,216	\$ 89,780	\$ 282,143

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, 2009
 (Continued)

	Sheriff's Service Of Process Fees	Drug Free Community	Drug Free Community - Prosecutor	Drainage Maintenance	Emergency Planning and Right To Know	Welfare Reform Local Planning
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	182,400	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	22,240	-
Charges for services	89,225	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	250	-	13,283	-	-
Total receipts	89,225	250	-	195,683	22,240	-
Disbursements:						
General government	-	-	-	226,973	-	-
Public safety	89,225	105,735	-	-	25,303	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	3,718	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	89,225	105,735	-	226,973	29,021	-
Excess (deficiency) of receipts over disbursements	-	(105,485)	-	(31,290)	(6,781)	-
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	92,891	-	20,132	-	-
Transfers out	-	-	-	(61,991)	-	-
Total other financing sources (uses)	-	92,891	-	(41,859)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(12,594)	-	(73,149)	(6,781)	-
Cash and investment fund balance - beginning	-	16,578	2,843	572,175	18,913	1,578
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 3,984</u>	<u>\$ 2,843</u>	<u>\$ 499,026</u>	<u>\$ 12,132</u>	<u>\$ 1,578</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ 2,843	\$ 499,026	\$ 12,132	\$ 1,578
Restricted assets:						
Cash and investments	-	3,984	-	-	-	-
Total cash and investment assets - ending	<u>\$ -</u>	<u>\$ 3,984</u>	<u>\$ 2,843</u>	<u>\$ 499,026</u>	<u>\$ 12,132</u>	<u>\$ 1,578</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	3,984	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	2,843	499,026	12,132	1,578
Total cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 3,984</u>	<u>\$ 2,843</u>	<u>\$ 499,026</u>	<u>\$ 12,132</u>	<u>\$ 1,578</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, 2009
 (Continued)

	County Highway	Property Reassessment 2009	County Extradition	Supplemental Juvenile Probation Service	Juvenile Probation Administrative Fees	Recorder's Records Perpetuation
Receipts:						
Taxes	\$ -	\$ 260,586	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	41,901	-	-	-	-	-
Intergovernmental	2,720,033	28,187	-	-	-	-
Charges for services	1,235	-	-	70,484	21,674	227,868
Fines and forfeits	-	-	15,000	-	-	-
Other	107,968	36,868	-	16,996	-	3,022
Total receipts	2,871,137	325,641	15,000	87,480	21,674	230,890
Disbursements:						
General government	-	563,114	-	-	-	221,564
Public safety	-	-	15,519	81,766	41,732	-
Highways and streets	2,510,488	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	11,438	-	-	-	-
Public safety	-	-	-	886	-	-
Highways and streets	573,928	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	3,084,416	574,552	15,519	82,652	41,732	221,564
Excess (deficiency) of receipts over disbursements	(213,279)	(248,911)	(519)	4,828	(20,058)	9,326
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(213,279)	(248,911)	(519)	4,828	(20,058)	9,326
Cash and investment fund balance - beginning	1,323,624	1,618,404	12,423	32,732	20,046	423,953
Cash and investment fund balance - ending	<u>\$ 1,110,345</u>	<u>\$ 1,369,493</u>	<u>\$ 11,904</u>	<u>\$ 37,560</u>	<u>\$ (12)</u>	<u>\$ 433,279</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ 11,904	\$ 37,560	\$ (12)	\$ -
Restricted assets:						
Cash and investments	1,110,345	1,369,493	-	-	-	433,279
Total cash and investment assets - ending	<u>\$ 1,110,345</u>	<u>\$ 1,369,493</u>	<u>\$ 11,904</u>	<u>\$ 37,560</u>	<u>\$ (12)</u>	<u>\$ 433,279</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ 1,369,493	\$ -	\$ -	\$ -	\$ 433,279
Public safety	-	-	-	-	-	-
Highways and streets	1,110,345	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	11,904	37,560	(12)	-
Total cash and investment fund balance - ending	<u>\$ 1,110,345</u>	<u>\$ 1,369,493</u>	<u>\$ 11,904</u>	<u>\$ 37,560</u>	<u>\$ (12)</u>	<u>\$ 433,279</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, 2009
 (Continued)

	Jury Fee	Marijuana Eradication Fees	County Family and Children	Health Maintenance	Community Corrections Home Detention	Pretrial Diversion Program
Receipts:						
Taxes	\$ -	\$ -	\$ 3,099	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	247,474	74,305	19,085	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	31,112	-	-	-	-	152,404
Other	-	-	560	2,575	-	-
Total receipts	31,112	-	251,133	76,880	19,085	152,404
Disbursements:						
General government	5,177	-	-	-	-	-
Public safety	-	-	-	-	34,401	162,523
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	382,539	26,754	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	691	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	5,177	-	382,539	27,445	34,401	162,523
Excess (deficiency) of receipts over disbursements	25,935	-	(131,406)	49,435	(15,316)	(10,119)
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	(79,272)	-	-	-
Total other financing sources (uses)	-	-	(79,272)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	25,935	-	(210,678)	49,435	(15,316)	(10,119)
Cash and investment fund balance - beginning	175,662	25,691	210,678	208,146	44,036	162,127
Cash and investment fund balance - ending	<u>\$ 201,597</u>	<u>\$ 25,691</u>	<u>\$ -</u>	<u>\$ 257,581</u>	<u>\$ 28,720</u>	<u>\$ 152,008</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 201,597	\$ 25,691	\$ -	\$ 257,581	\$ -	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	28,720	152,008
Total cash and investment assets - ending	\$ 201,597	\$ 25,691	\$ -	\$ 257,581	\$ 28,720	\$ 152,008
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	28,720	152,008
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	201,597	25,691	-	257,581	-	-
Total cash and investment fund balance - ending	\$ 201,597	\$ 25,691	\$ -	\$ 257,581	\$ 28,720	\$ 152,008

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, 2009
 (Continued)

	Casa/Guardian Ad Litem	County Misdemeanant	Supplemental Public Defender Service Fee	Family and Social Services State Settlement	Animal Adoption Fee	Surveyor Corner Perpetuation
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	23,897	66,883	-	-	-	-
Charges for services	-	-	-	-	1,793	27,230
Fines and forfeits	-	-	33,261	-	-	-
Other	128	-	-	-	-	5,056
Total receipts	24,025	66,883	33,261	-	1,793	32,286
Disbursements:						
General government	-	-	-	-	-	41,062
Public safety	22,384	95,637	22,899	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	24	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	22,384	95,637	22,899	24	-	41,062
Excess (deficiency) of receipts over disbursements	1,641	(28,754)	10,362	(24)	1,793	(8,776)
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	(2,500)	-	-	-	(1,793)	-
Total other financing sources (uses)	(2,500)	-	-	-	(1,793)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(859)	(28,754)	10,362	(24)	-	(8,776)
Cash and investment fund balance - beginning	15,029	62,170	48,894	24	-	196,904
Cash and investment fund balance - ending	\$ 14,170	\$ 33,416	\$ 59,256	\$ -	\$ -	\$ 188,128
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ 33,416	\$ 59,256	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	14,170	-	-	-	-	188,128
Total cash and investment assets - ending	\$ 14,170	\$ 33,416	\$ 59,256	\$ -	\$ -	\$ 188,128
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ 14,170	\$ -	\$ -	\$ -	\$ -	\$ 188,128
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	33,416	59,256	-	-	-
Total cash and investment fund balance - ending	\$ 14,170	\$ 33,416	\$ 59,256	\$ -	\$ -	\$ 188,128

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, 2009
 (Continued)

	Auditors Plat Map Maintenance	Sheriff Law Enforcement Continuing Education	Park Gift	CASA Fee and Donation	CASA United Way Grant	Access Johnson County Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	2,500	-	1,189,744
Charges for services	28,854	-	2,360	3,450	-	-
Fines and forfeits	-	14,478	-	-	-	-
Other	-	-	-	522	23,492	-
Total receipts	28,854	14,478	2,360	6,472	23,492	1,189,744
Disbursements:						
General government	10	-	-	8,291	-	-
Public safety	-	3,689	-	-	-	-
Highways and streets	-	-	-	-	-	1,189,744
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	2,523	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	18,067	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	10	3,689	2,523	8,291	18,067	1,189,744
Excess (deficiency) of receipts over disbursements	28,844	10,789	(163)	(1,819)	5,425	-
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	5,425	-	-
Transfers out	-	-	-	(2,500)	(5,425)	-
Total other financing sources (uses)	-	-	-	2,925	(5,425)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	28,844	10,789	(163)	1,106	-	-
Cash and investment fund balance - beginning	8,181	11,395	5,632	4,218	-	-
Cash and investment fund balance - ending	<u>\$ 37,025</u>	<u>\$ 22,184</u>	<u>\$ 5,469</u>	<u>\$ 5,324</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 37,025	\$ 22,184	\$ 5,469	\$ 5,324	\$ -	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 37,025</u>	<u>\$ 22,184</u>	<u>\$ 5,469</u>	<u>\$ 5,324</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	37,025	22,184	5,469	5,324	-	-
Total cash and investment fund balance - ending	<u>\$ 37,025</u>	<u>\$ 22,184</u>	<u>\$ 5,469</u>	<u>\$ 5,324</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, 2009
 (Continued)

	Victim Assistance Grant 2009-2010	PSIC Grant	S.T.O.P. Grant 2008-2009	Community Corrections Juvenile Project Income	Women Infants and Children Program	Court Improvement Project Grant CASA
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	38,574	17,259	25,232	-	360,592	22,500
Charges for services	-	-	-	46,834	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	4,276	2,310	-
Total receipts	38,574	17,259	25,232	51,110	362,902	22,500
Disbursements:						
General government	-	-	-	-	-	27,500
Public safety	57,148	-	40,002	78,794	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	340,642	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	17,259	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	57,148	17,259	40,002	78,794	340,642	27,500
Excess (deficiency) of receipts over disbursements	(18,574)	-	(14,770)	(27,684)	22,260	(5,000)
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(18,574)	-	(14,770)	(27,684)	22,260	(5,000)
Cash and investment fund balance - beginning	(10,548)	-	(6,615)	90,200	(53,209)	-
Cash and investment fund balance - ending	<u>\$ (29,122)</u>	<u>\$ -</u>	<u>\$ (21,385)</u>	<u>\$ 62,516</u>	<u>\$ (30,949)</u>	<u>\$ (5,000)</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ (29,122)	\$ -	\$ (21,385)	\$ 62,516	\$ (30,949)	\$ (5,000)
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ (29,122)</u>	<u>\$ -</u>	<u>\$ (21,385)</u>	<u>\$ 62,516</u>	<u>\$ (30,949)</u>	<u>\$ (5,000)</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	(29,122)	-	(21,385)	62,516	(30,949)	(5,000)
Total cash and investment fund balance - ending	<u>\$ (29,122)</u>	<u>\$ -</u>	<u>\$ (21,385)</u>	<u>\$ 62,516</u>	<u>\$ (30,949)</u>	<u>\$ (5,000)</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, 2009
 (Continued)

	Johnson County Family Court	March Of Dimes Grant - Wic	Juvenile Mental Health Screening Grant	Pro Bono (Intake) Grant	I-69 Community Planning Grant	Alcohol and Drug Program
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	7,000	-	-	-	55,712	2,021
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	1,200	1	8,000	-	505
Total receipts	7,000	1,200	1	8,000	55,712	2,526
Disbursements:						
General government	3,333	744	-	8,000	100,000	-
Public safety	-	-	-	-	-	2,526
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	3,333	744	-	8,000	100,000	2,526
Excess (deficiency) of receipts over disbursements	3,667	456	1	-	(44,288)	-
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,667	456	1	-	(44,288)	-
Cash and investment fund balance - beginning	5,897	466	(1)	-	-	-
Cash and investment fund balance - ending	<u>\$ 9,564</u>	<u>\$ 922</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (44,288)</u>	<u>\$ -</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 9,564	\$ 922	\$ -	\$ -	\$ (44,288)	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 9,564</u>	<u>\$ 922</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (44,288)</u>	<u>\$ -</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	9,564	922	-	-	(44,288)	-
Total cash and investment fund balance - ending	<u>\$ 9,564</u>	<u>\$ 922</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (44,288)</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, 2009
 (Continued)

	Voting System Reimburs	Sheriff's Narcotic Seizure	Title II Grant 2006-2007	Rainy Day	County Med Care For Inmat	Olive Branch Road Project
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ 835,197	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	17,724	-
Fines and forfeits	-	875	-	-	-	-
Other	-	-	-	3,000	-	-
Total receipts	-	875	-	838,197	17,724	-
Disbursements:						
General government	1,934	-	-	2,528,639	-	-
Public safety	-	980	-	-	49,623	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	28,996	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	30,930	980	-	2,528,639	49,623	-
Excess (deficiency) of receipts over disbursements	(30,930)	(105)	-	(1,690,442)	(31,899)	-
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	565,200	-	-
Transfers out	-	-	-	(479,525)	-	-
Total other financing sources (uses)	-	-	-	85,675	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(30,930)	(105)	-	(1,604,767)	(31,899)	-
Cash and investment fund balance - beginning	714,304	14,756	4,707	2,127,823	35,353	1,622
Cash and investment fund balance - ending	<u>\$ 683,374</u>	<u>\$ 14,651</u>	<u>\$ 4,707</u>	<u>\$ 523,056</u>	<u>\$ 3,454</u>	<u>\$ 1,622</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 683,374	\$ 14,651	\$ 4,707	\$ 523,056	\$ 3,454	\$ 1,622
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 683,374</u>	<u>\$ 14,651</u>	<u>\$ 4,707</u>	<u>\$ 523,056</u>	<u>\$ 3,454</u>	<u>\$ 1,622</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	683,374	14,651	4,707	523,056	3,454	1,622
Total cash and investment fund balance - ending	<u>\$ 683,374</u>	<u>\$ 14,651</u>	<u>\$ 4,707</u>	<u>\$ 523,056</u>	<u>\$ 3,454</u>	<u>\$ 1,622</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, 2009
 (Continued)

	Law Enforcement Continuing Education - Prosecutor	Law Enforcement Coalition	Law Enforcement Continuing Education - Animal Shelter	Drug and Alcohol Resistance Education Program	Comprehensive Plan Update Grant	Medical Office Manager
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	3	-	35	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	3	-	35	-	-	-
Disbursements:						
General government	-	-	-	-	14,400	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	-	-	-	14,400	-
Excess (deficiency) of receipts over disbursements	3	-	35	-	(14,400)	-
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3	-	35	-	(14,400)	-
Cash and investment fund balance - beginning	952	483	1,184	201	-	1,263
Cash and investment fund balance - ending	<u>\$ 955</u>	<u>\$ 483</u>	<u>\$ 1,219</u>	<u>\$ 201</u>	<u>\$ (14,400)</u>	<u>\$ 1,263</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 955	\$ 483	\$ 1,219	\$ 201	\$ (14,400)	\$ 1,263
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 955</u>	<u>\$ 483</u>	<u>\$ 1,219</u>	<u>\$ 201</u>	<u>\$ (14,400)</u>	<u>\$ 1,263</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	955	483	1,219	201	(14,400)	1,263
Total cash and investment fund balance - ending	<u>\$ 955</u>	<u>\$ 483</u>	<u>\$ 1,219</u>	<u>\$ 201</u>	<u>\$ (14,400)</u>	<u>\$ 1,263</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, 2009
 (Continued)

	Railroad Crossing Upgrade	Community Corrections Juvenile Grant	2008 Flood Oren Wright Building	Lamb Lake Lot Owners Association	Community Corrections Adult Grant	Tobacco Settlement
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	87,760	1,613,198	-	369,174	52,752
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	119,039	-	3,355
Total receipts	-	87,760	1,613,198	119,039	369,174	56,107
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	129,965	-	119,039	342,833	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	23,929
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	408,053	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	954
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	129,965	408,053	119,039	342,833	24,883
Excess (deficiency) of receipts over disbursements	-	(42,205)	1,205,145	-	26,341	31,224
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(42,205)	1,205,145	-	26,341	31,224
Cash and investment fund balance - beginning	44,936	49,256	-	-	54,052	245,116
Cash and investment fund balance - ending	<u>\$ 44,936</u>	<u>\$ 7,051</u>	<u>\$ 1,205,145</u>	<u>\$ -</u>	<u>\$ 80,393</u>	<u>\$ 276,340</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 44,936	\$ 7,051	\$ 1,205,145	\$ -	\$ 80,393	\$ 276,340
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 44,936</u>	<u>\$ 7,051</u>	<u>\$ 1,205,145</u>	<u>\$ -</u>	<u>\$ 80,393</u>	<u>\$ 276,340</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	44,936	7,051	1,205,145	-	80,393	276,340
Total cash and investment fund balance - ending	<u>\$ 44,936</u>	<u>\$ 7,051</u>	<u>\$ 1,205,145</u>	<u>\$ -</u>	<u>\$ 80,393</u>	<u>\$ 276,340</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, 2009
 (Continued)

	Child Advocacy	Federal Forfeiture and Seizures - Sheriff	Forfeiture and Seizures - Prosecutor	Emergency Management Training CERT Grant	2006 State Homeland Security Grant	National Children's Alliance
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	183,560	-
Charges for services	610	-	-	-	-	-
Fines and forfeits	-	-	765	-	-	-
Other	-	-	-	-	-	979
Total receipts	610	-	765	-	183,560	979
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	1,809	603	116,934	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	979
Public safety	-	-	-	-	82,889	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	-	1,809	603	199,823	979
Excess (deficiency) of receipts over disbursements	610	-	(1,044)	(603)	(16,263)	-
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	9,700	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	9,700	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	610	-	8,656	(603)	(16,263)	-
Cash and investment fund balance - beginning	6,120	2,615	25,770	1,667	(8,553)	19
Cash and investment fund balance - ending	<u>\$ 6,730</u>	<u>\$ 2,615</u>	<u>\$ 34,426</u>	<u>\$ 1,064</u>	<u>\$ (24,816)</u>	<u>\$ 19</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 6,730	\$ 2,615	\$ 34,426	\$ 1,064	\$ (24,816)	\$ 19
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 6,730</u>	<u>\$ 2,615</u>	<u>\$ 34,426</u>	<u>\$ 1,064</u>	<u>\$ (24,816)</u>	<u>\$ 19</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	6,730	2,615	34,426	1,064	(24,816)	19
Total cash and investment fund balance - ending	<u>\$ 6,730</u>	<u>\$ 2,615</u>	<u>\$ 34,426</u>	<u>\$ 1,064</u>	<u>\$ (24,816)</u>	<u>\$ 19</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, 2009
 (Continued)

	Spanish Translation Grant	District 5 Hazmat Grant	District 5 Fire Training	NACCHO 2008 Capacity Building Grant	Juvenile Accountability Block Grant	Indiana Criminal Justice Grant 2008-2009
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	55,152	-	14,627	113,929
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	-	55,152	-	14,627	113,929
Disbursements:						
General government	-	-	-	3,164	-	-
Public safety	-	-	51,619	-	13,519	97,373
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	-	51,619	3,164	13,519	97,373
Excess (deficiency) of receipts over disbursements	-	-	3,533	(3,164)	1,108	16,556
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	3,533	(3,164)	1,108	16,556
Cash and investment fund balance - beginning	1,825	2,340	(1,175)	9,163	(4,638)	22,950
Cash and investment fund balance - ending	<u>\$ 1,825</u>	<u>\$ 2,340</u>	<u>\$ 2,358</u>	<u>\$ 5,999</u>	<u>\$ (3,530)</u>	<u>\$ 39,506</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 1,825	\$ 2,340	\$ 2,358	\$ 5,999	\$ (3,530)	\$ 39,506
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 1,825</u>	<u>\$ 2,340</u>	<u>\$ 2,358</u>	<u>\$ 5,999</u>	<u>\$ (3,530)</u>	<u>\$ 39,506</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	1,825	2,340	2,358	5,999	(3,530)	39,506
Total cash and investment fund balance - ending	<u>\$ 1,825</u>	<u>\$ 2,340</u>	<u>\$ 2,358</u>	<u>\$ 5,999</u>	<u>\$ (3,530)</u>	<u>\$ 39,506</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, 2009
 (Continued)

	Aggressive Driving Grant 2008-2009	ACE I-65 South Grant	CAPTA Grant	Indiana Juvenile Detention Association Training	Animal Adoption Fee	Identification Security Protection
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	24,351	1,236	-	18,664	-	-
Charges for services	-	-	-	-	36,575	61,472
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	24,351	1,236	-	18,664	36,575	61,472
Disbursements:						
General government	-	-	4,669	-	-	-
Public safety	32,347	1,236	-	18,664	17,713	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	32,347	1,236	4,669	18,664	17,713	-
Excess (deficiency) of receipts over disbursements	(7,996)	-	(4,669)	-	18,862	61,472
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	5,000	-	1,793	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	5,000	-	1,793	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(7,996)	-	331	-	20,655	61,472
Cash and investment fund balance - beginning	8,000	2,934	-	-	7,250	75,824
Cash and investment fund balance - ending	\$ 4	\$ 2,934	\$ 331	\$ -	\$ 27,905	\$ 137,296
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 4	\$ 2,934	\$ 331	\$ -	\$ 27,905	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	-	137,296
Total cash and investment assets - ending	\$ 4	\$ 2,934	\$ 331	\$ -	\$ 27,905	\$ 137,296
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	137,296
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	4	2,934	331	-	27,905	-
Total cash and investment fund balance - ending	\$ 4	\$ 2,934	\$ 331	\$ -	\$ 27,905	\$ 137,296

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, 2009
 (Continued)

	Children's Psychiatric Residential Service	Sheriff Reserve Unit	Law Enforcement Terrorism Protection Grant	Sheriff's Sex Offender Fee	Wireless Emergency Telephone	Court Alcohol Drug Program
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	137,204	-	-	-
Charges for services	-	-	-	6,725	349,028	-
Fines and forfeits	-	-	-	-	-	-
Other	-	500	-	-	-	531
Total receipts	-	500	137,204	6,725	349,028	531
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	165	2,190	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	68,103	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	137,039	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	68,103	-	137,204	2,190	-	-
Excess (deficiency) of receipts over disbursements	(68,103)	500	-	4,535	349,028	531
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(68,103)	500	-	4,535	349,028	531
Cash and investment fund balance - beginning	68,103	4,680	-	5,664	-	(531)
Cash and investment fund balance - ending	\$ -	\$ 5,180	\$ -	\$ 10,199	\$ 349,028	\$ -
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ 5,180	\$ -	\$ 10,199	\$ 349,028	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ -	\$ 5,180	\$ -	\$ 10,199	\$ 349,028	\$ -
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	5,180	-	10,199	349,028	-
Total cash and investment fund balance - ending	\$ -	\$ 5,180	\$ -	\$ 10,199	\$ 349,028	\$ -

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, 2009
 (Continued)

	County Drug Free Community	County Sales Disclosure Fee	Adult Probation Administrative Fees	Bioterrorism Preparedness Grant - Health	Traffic Safety Equipment Grant - Sheriff	Bioterrorism Preparedness Grant - Health 2004-2005
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	13,983	52,857	-	-	-
Fines and forfeits	104,596	-	-	-	-	-
Other	5,884	-	-	-	-	-
Total receipts	110,480	13,983	52,857	-	-	-
Disbursements:						
General government	-	32,554	-	-	-	-
Public safety	-	-	57,582	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	1,647	-	593
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	32,554	57,582	1,647	-	593
Excess (deficiency) of receipts over disbursements	110,480	(18,571)	(4,725)	(1,647)	-	(593)
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	35	-	-	-	-
Transfers out	(92,891)	-	-	-	(35)	-
Total other financing sources (uses)	(92,891)	35	-	-	(35)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	17,589	(18,536)	(4,725)	(1,647)	(35)	(593)
Cash and investment fund balance - beginning	101,656	104,112	7,763	3,295	35	753
Cash and investment fund balance - ending	\$ 119,245	\$ 85,576	\$ 3,038	\$ 1,648	\$ -	\$ 160
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 119,245	\$ 85,576	\$ 3,038	\$ 1,648	\$ -	\$ 160
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 119,245	\$ 85,576	\$ 3,038	\$ 1,648	\$ -	\$ 160
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	119,245	85,576	3,038	1,648	-	160
Total cash and investment fund balance - ending	\$ 119,245	\$ 85,576	\$ 3,038	\$ 1,648	\$ -	\$ 160

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, 2009
 (Continued)

	OJJDP Conference Scholarship	2006 Edward Byrne Memorial Justice Grant	Supplemental Adult Probation Services	Economic Development Commission	Public Health Preparedness Emergency Preparedness	BASE Grant Health
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	17,641
Charges for services	-	-	378,430	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	86	-	-	-
Total receipts	-	-	378,516	-	-	17,641
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	435,762	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	19,044
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	7,915	1,264	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	7,915	437,026	-	-	19,044
Excess (deficiency) of receipts over disbursements	-	(7,915)	(58,510)	-	-	(1,403)
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(7,915)	(58,510)	-	-	(1,403)
Cash and investment fund balance - beginning	698	7,915	116,918	5,097	4	-
Cash and investment fund balance - ending	<u>\$ 698</u>	<u>\$ -</u>	<u>\$ 58,408</u>	<u>\$ 5,097</u>	<u>\$ 4</u>	<u>\$ (1,403)</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 698	\$ -	\$ 58,408	\$ 5,097	\$ 4	\$ (1,403)
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 698</u>	<u>\$ -</u>	<u>\$ 58,408</u>	<u>\$ 5,097</u>	<u>\$ 4</u>	<u>\$ (1,403)</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	698	-	58,408	5,097	4	(1,403)
Total cash and investment fund balance - ending	<u>\$ 698</u>	<u>\$ -</u>	<u>\$ 58,408</u>	<u>\$ 5,097</u>	<u>\$ 4</u>	<u>\$ (1,403)</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, 2009
 (Continued)

	CRI Grant Health	2009 Juvenile Accountability Block Grant 07-JB-014	2009 Juvenile Accountability Block Grant 05-JB-107 and 07-JB-031	2009 Recovery Act JAG Program	Johnson County Day Reporting Grant	H1N1 2010
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	39,541	39,455	85,699	182,923	-	91,504
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	11,846	-	-
Total receipts	39,541	39,455	85,699	194,769	-	91,504
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	39,455	85,699	152,043	5,458	-
Highways and streets	-	-	-	-	-	-
Health and welfare	17,724	-	-	-	-	84,414
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	39,276	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	17,724	39,455	85,699	191,319	5,458	84,414
Excess (deficiency) of receipts over disbursements	21,817	-	-	3,450	(5,458)	7,090
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	(4,729)	-	-	-	-	-
Total other financing sources (uses)	(4,729)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	17,088	-	-	3,450	(5,458)	7,090
Cash and investment fund balance - beginning	-	-	-	-	-	-
Cash and investment fund balance - ending	<u>\$ 17,088</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,450</u>	<u>\$ (5,458)</u>	<u>\$ 7,090</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 17,088	\$ -	\$ -	\$ 3,450	\$ (5,458)	\$ 7,090
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 17,088</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,450</u>	<u>\$ (5,458)</u>	<u>\$ 7,090</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	17,088	-	-	3,450	(5,458)	7,090
Total cash and investment fund balance - ending	<u>\$ 17,088</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,450</u>	<u>\$ (5,458)</u>	<u>\$ 7,090</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, 2009
 (Continued)

	Alternative Dispute Resolution	Sheriff's Office Lab Fee	GIS Maintenance Fee	Storm Water Management	Surveyor Certification Alcoholic Beverage Petition Fee	Countermeasure Fees
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	54	149,285	53,160	2,800	-
Fines and forfeits	45,509	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	45,509	54	149,285	53,160	2,800	-
Disbursements:						
General government	-	-	125,798	533	-	-
Public safety	22,065	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	22,065	-	125,798	533	-	-
Excess (deficiency) of receipts over disbursements	23,444	54	23,487	52,627	2,800	-
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	23,444	54	23,487	52,627	2,800	-
Cash and investment fund balance - beginning	39,686	421	3,900	16,433	-	972
Cash and investment fund balance - ending	<u>\$ 63,130</u>	<u>\$ 475</u>	<u>\$ 27,387</u>	<u>\$ 69,060</u>	<u>\$ 2,800</u>	<u>\$ 972</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 63,130	\$ 475	\$ 27,387	\$ 69,060	\$ 2,800	\$ 972
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 63,130</u>	<u>\$ 475</u>	<u>\$ 27,387</u>	<u>\$ 69,060</u>	<u>\$ 2,800</u>	<u>\$ 972</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	63,130	475	27,387	69,060	2,800	972
Total cash and investment fund balance - ending	<u>\$ 63,130</u>	<u>\$ 475</u>	<u>\$ 27,387</u>	<u>\$ 69,060</u>	<u>\$ 2,800</u>	<u>\$ 972</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, 2009
 (Continued)

	Sheriff Deferral	Campaign Finance Enforcement	Welfare Children with Special Healthcare Needs	Prosecutor's Bad Check Service	Animal Shelter General Donations	Animal Shelter Building Donations
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	21,940	250	-	17,766	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	31	-	-	5,732	16,179
Total receipts	21,940	281	-	17,766	5,732	16,179
Disbursements:						
General government	-	-	-	-	-	-
Public safety	55,195	-	-	-	320	260,705
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	134	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	55,195	-	134	-	320	260,705
Excess (deficiency) of receipts over disbursements	(33,255)	281	(134)	17,766	5,412	(244,526)
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(33,255)	281	(134)	17,766	5,412	(244,526)
Cash and investment fund balance - beginning	75,397	3,064	134	48,255	17,429	247,187
Cash and investment fund balance - ending	<u>\$ 42,142</u>	<u>\$ 3,345</u>	<u>\$ -</u>	<u>\$ 66,021</u>	<u>\$ 22,841</u>	<u>\$ 2,661</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 42,142	\$ 3,345	\$ -	\$ 66,021	\$ 22,841	\$ 2,661
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 42,142</u>	<u>\$ 3,345</u>	<u>\$ -</u>	<u>\$ 66,021</u>	<u>\$ 22,841</u>	<u>\$ 2,661</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	42,142	3,345	-	66,021	22,841	2,661
Total cash and investment fund balance - ending	<u>\$ 42,142</u>	<u>\$ 3,345</u>	<u>\$ -</u>	<u>\$ 66,021</u>	<u>\$ 22,841</u>	<u>\$ 2,661</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, 2009
 (Continued)

	Child Advocacy Center Donations	Juvenile Detention Commissary - Phone	Community Corrections Commissary	Sheriff's Narcotics	Sheriff's Commissary	Road and Bridge Equipment Bond
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	7,435	124,949	19,000	404,480	-
Fines and forfeits	-	-	-	-	-	-
Other	10,862	-	-	-	-	-
Total receipts	10,862	7,435	124,949	19,000	404,480	-
Disbursements:						
General government	-	-	-	-	-	-
Public safety	11,130	7,929	102,284	9,735	378,647	-
Highways and streets	-	-	-	-	-	68,303
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	11,130	7,929	102,284	9,735	378,647	68,303
Excess (deficiency) of receipts over disbursements	(268)	(494)	22,665	9,265	25,833	(68,303)
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(268)	(494)	22,665	9,265	25,833	(68,303)
Cash and investment fund balance - beginning	2,068	4,291	113,146	40,906	626,958	68,303
Cash and investment fund balance - ending	<u>\$ 1,800</u>	<u>\$ 3,797</u>	<u>\$ 135,811</u>	<u>\$ 50,171</u>	<u>\$ 652,791</u>	<u>\$ -</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 1,800	\$ 3,797	\$ 135,811	\$ 50,171	\$ 652,791	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 1,800	\$ 3,797	\$ 135,811	\$ 50,171	\$ 652,791	\$ -
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	1,800	3,797	135,811	50,171	652,791	-
Total cash and investment fund balance - ending	\$ 1,800	\$ 3,797	\$ 135,811	\$ 50,171	\$ 652,791	\$ -

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, 2009
 (Continued)

	Jail Expansion Lease	General Obligation Bond 2001	Family and Children Services Obligation Bond	General Obligation Equipment Bond 2006 Proceeds	General Obligation Equipment Bond 2006	Park Non-Reverting Capital Improvement
Receipts:						
Taxes	\$ 892,612	\$ 1,309	\$ 108,702	\$ -	\$ 759,017	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	96,558	-	-	-	82,165	-
Charges for services	-	-	-	-	-	85,982
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	989,170	1,309	108,702	-	841,182	85,982
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	295,115	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	11,460
Debt service:						
Principal	775,000	-	-	-	790,000	-
Interest	219,400	400	-	-	61,281	-
Capital outlay:						
General government	-	-	-	237,126	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	58,926
Total disbursements	994,400	400	295,115	237,126	851,281	70,386
Excess (deficiency) of receipts over disbursements	(5,230)	909	(186,413)	(237,126)	(10,099)	15,596
Other financing sources (uses):						
Net proceeds from borrowings	-	-	306,900	-	-	-
Transfers in	501,200	109,959	79,272	-	392,324	441
Transfers out	(501,200)	(85,675)	-	-	(392,324)	-
Total other financing sources (uses)	-	24,284	386,172	-	-	441
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(5,230)	25,193	199,759	(237,126)	(10,099)	16,037
Cash and investment fund balance - beginning	469,450	(25,193)	-	352,075	27,592	3,144
Cash and investment fund balance - ending	\$ 464,220	\$ -	\$ 199,759	\$ 114,949	\$ 17,493	\$ 19,181
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ 114,949	\$ -	\$ -
Restricted assets:						
Cash and investments	464,220	-	199,759	-	17,493	19,181
Total cash and investment assets - ending	\$ 464,220	\$ -	\$ 199,759	\$ 114,949	\$ 17,493	\$ 19,181
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	464,220	-	199,759	-	17,493	-
Capital outlay	-	-	-	-	-	19,181
Unrestricted	-	-	-	114,949	-	-
Total cash and investment fund balance - ending	\$ 464,220	\$ -	\$ 199,759	\$ 114,949	\$ 17,493	\$ 19,181

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, 2009
 (Continued)

	Road and Bridge Bond Project	Cumulative Bridge	Hi-Tech Communication Construction	General Drain Improvement	Totals
Receipts:					
Taxes	\$ -	\$ 831,958	\$ -	\$ -	\$ 6,085,268
Special assessments	-	-	-	-	182,400
Licenses and permits	-	-	-	-	312,741
Intergovernmental	-	446,581	-	-	9,668,217
Charges for services	-	4,225	-	-	5,560,091
Fines and forfeits	-	-	-	-	957,033
Other	-	-	-	26,903	448,140
Total receipts	-	1,282,764	-	26,903	23,213,890
Disbursements:					
General government	-	-	-	91,777	4,074,002
Public safety	-	-	-	-	6,774,965
Highways and streets	-	554,086	-	-	4,322,621
Health and welfare	-	-	-	-	2,036,504
Economic development	-	-	-	-	16,590
Culture and recreation	-	-	-	-	112,736
Debt service:					
Principal	-	-	-	-	1,565,000
Interest	-	-	-	-	281,081
Capital outlay:					
General government	-	-	-	-	704,899
Public safety	-	-	-	-	304,641
Highways and streets	-	1,972,977	-	-	4,940,429
Health and welfare	-	-	-	-	2,744
Culture and recreation	-	-	-	-	106,933
Total disbursements	-	2,527,063	-	91,777	25,243,145
Excess (deficiency) of receipts over disbursements	-	(1,244,299)	-	(64,874)	(2,029,255)
Other financing sources (uses):					
Net proceeds from borrowings	-	-	-	-	306,900
Transfers in	-	880,000	-	61,991	2,968,139
Transfers out	-	(880,000)	(109,959)	(20,132)	(2,869,951)
Total other financing sources (uses)	-	-	(109,959)	41,859	405,088
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(1,244,299)	(109,959)	(23,015)	(1,624,167)
Cash and investment fund balance - beginning	36	3,078,105	109,959	81,893	18,552,664
Cash and investment fund balance - ending	<u>\$ 36</u>	<u>\$ 1,833,806</u>	<u>\$ -</u>	<u>\$ 58,878</u>	<u>\$ 16,928,497</u>
<u>Cash and Investment Assets - Ending</u>					
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ 8,720,641
Restricted assets:					
Cash and investments	36	1,833,806	-	58,878	8,207,856
Total cash and investment assets - ending	<u>\$ 36</u>	<u>\$ 1,833,806</u>	<u>\$ -</u>	<u>\$ 58,878</u>	<u>\$ 16,928,497</u>
<u>Cash and Investment Fund Balance - Ending</u>					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ -	\$ 2,045,182
Public safety	-	-	-	-	669,270
Highways and streets	-	-	-	-	2,475,617
Health and welfare	-	-	-	-	403,146
Culture and recreation	-	-	-	-	21,268
Debt service	-	-	-	-	681,472
Capital outlay	36	1,833,806	-	58,878	1,911,901
Unrestricted	-	-	-	-	8,720,641
Total cash and investment fund balance - ending	<u>\$ 36</u>	<u>\$ 1,833,806</u>	<u>\$ -</u>	<u>\$ 58,878</u>	<u>\$ 16,928,497</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, 2009

	Employee Benefit Plan	Employee Flexible Spending Plan	Group Insurance Reserve	Professional Liability, Workers Comp and Casualty Reserve	Workers Compensation Trust	Totals
Operating receipts:						
Employer contributions	\$ 2,629,422	\$ -	\$ -	\$ 37,350	\$ 325,000	\$ 2,991,772
Employee contributions	727,597	122,247	-	-	-	849,844
Miscellaneous	-	-	-	-	90	90
Total operating receipts	<u>3,357,019</u>	<u>122,247</u>	<u>-</u>	<u>37,350</u>	<u>325,090</u>	<u>3,841,706</u>
Operating disbursements:						
Insurance claims and expense	<u>3,567,021</u>	<u>127,882</u>	<u>-</u>	<u>3,040</u>	<u>272,150</u>	<u>3,970,093</u>
Excess (deficiency) of receipts over disbursements	<u>(210,002)</u>	<u>(5,635)</u>	<u>-</u>	<u>34,310</u>	<u>52,940</u>	<u>(128,387)</u>
Nonoperating receipts:						
Interest income	<u>423</u>	<u>54</u>	<u>-</u>	<u>-</u>	<u>154</u>	<u>631</u>
Excess (deficiency) of receipts over disbursements and nonoperating receipts	<u>(209,579)</u>	<u>(5,581)</u>	<u>-</u>	<u>34,310</u>	<u>53,094</u>	<u>(127,756)</u>
Transfers in	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
Transfers out	<u>-</u>	<u>(50,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(50,000)</u>
Excess (deficiency) of receipts and transfers in over disbursements and transfers out	<u>(159,579)</u>	<u>(55,581)</u>	<u>-</u>	<u>34,310</u>	<u>53,094</u>	<u>(127,756)</u>
Cash and investment fund balance - beginning	<u>120,411</u>	<u>67,453</u>	<u>193,951</u>	<u>3,040</u>	<u>3,220</u>	<u>388,075</u>
Cash and investment fund balance - ending	<u>\$ (39,168)</u>	<u>\$ 11,872</u>	<u>\$ 193,951</u>	<u>\$ 37,350</u>	<u>\$ 56,314</u>	<u>\$ 260,319</u>
<u>Cash and Investment Assets - December 31</u>						
Restricted assets:						
Cash and investments	<u>\$ (39,168)</u>	<u>\$ 11,872</u>	<u>\$ 193,951</u>	<u>\$ 37,350</u>	<u>\$ 56,314</u>	<u>\$ 260,319</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Other purposes	<u>\$ (39,168)</u>	<u>\$ 11,872</u>	<u>\$ 193,951</u>	<u>\$ 37,350</u>	<u>\$ 56,314</u>	<u>\$ 260,319</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009

	City and Town Court Costs	Coroner's Continuing Education	Clerk's Trust	Weed Cutting	Tax Sale Surplus	Tax Sale Redemption
Additions:						
Agency fund additions	\$ 24,672	\$ 10,478	\$ 12,013,369	\$ 16,691	\$ 22,824	\$ 338,248
Deductions:						
Agency fund deductions	12,545	10,150	11,964,312	16,691	2,608,924	338,248
Excess (deficiency) of total additions over total deductions	12,127	328	49,057	-	(2,586,100)	-
Cash and investment fund balance - beginning	12,545	562	1,520,110	-	2,646,801	-
Cash and investment fund balance - ending	\$ 24,672	\$ 890	\$ 1,569,167	\$ -	\$ 60,701	\$ -

JOHNSON COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Surplus Tax	Welfare Excise Tax Allocation - State	Bid Bond Checks	Praeipce Tax Judgments	Levy Excess	Infraction Judgments
Additions:						
Agency fund additions	\$ 452,322	\$ 4,693,435	\$ 1,567	\$ -	\$ 31,561	\$ 294,792
Deductions:						
Agency fund deductions	708,929	4,693,435	5,492	-	31,561	292,431
Excess (deficiency) of total additions over total deductions	(256,607)	-	(3,925)	-	-	2,361
Cash and investment fund balance - beginning	1,163,496	-	7,345	492	-	19,949
Cash and investment fund balance - ending	<u>\$ 906,889</u>	<u>\$ -</u>	<u>\$ 3,420</u>	<u>\$ 492</u>	<u>\$ -</u>	<u>\$ 22,310</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Ordinance Fines	Law Enforcement Continuing Education Fees	Child Restraint System	Riverboat Revenue Sharing Distributions	PTRC Tax Increment Financing Replacement	Food and Beverage Tax Distributions
Additions:						
Agency fund additions	\$ 112	\$ 3,461	\$ 2,001	\$ 792,111	\$ 544,203	\$ 2,201,177
Deductions:						
Agency fund deductions	-	4,596	2,351	792,111	544,203	2,275,841
Excess (deficiency) of total additions over total deductions	112	(1,135)	(350)	-	-	(74,664)
Cash and investment fund balance - beginning	6,481	1,875	350	-	-	134,218
Cash and investment fund balance - ending	<u>\$ 6,593</u>	<u>\$ 740</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 59,554</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Welfare Trust Clearance	State Fines and Forfeitures	State Sales Disclosure Fee	Delinquent Sewage Collections	Overweight Vehicles Fines	Inheritance Tax
Additions:						
Agency fund additions	\$ -	\$ 49,725	\$ 14,033	\$ 415,681	\$ 1,130	\$ 3,295,814
Deductions:						
Agency fund deductions	28,387	53,966	13,888	415,681	1,130	3,170,620
Excess (deficiency) of total additions over total deductions	(28,387)	(4,241)	145	-	-	125,194
Cash and investment fund balance - beginning	28,387	7,141	1,420	-	-	632,749
Cash and investment fund balance - ending	\$ -	\$ 2,900	\$ 1,565	\$ -	\$ -	\$ 757,943

JOHNSON COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	CAGIT Property Tax Replacement Credit Distributions	Treasurer's Collection Fees Judgment	Payroll Withholdings	Sheriff's Inmate Trust	Special Death Benefit	Park Sales Tax
Additions:						
Agency fund additions	\$ 8,986,716	\$ -	\$ 19,102,721	\$ 494,272	\$ 22,370	\$ 6,659
Deductions:						
Agency fund deductions	8,986,716	-	19,103,375	502,163	22,680	6,659
Excess (deficiency) of total additions over total deductions	-	-	(654)	(7,891)	(310)	-
Cash and investment fund balance - beginning	-	343	44,117	32,480	2,080	-
Cash and investment fund balance - ending	\$ -	\$ 343	\$ 43,463	\$ 24,589	\$ 1,770	\$ -

JOHNSON COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Education Plate Fee	Financial Institution Tax Distributions	Wheel and Surtax Distributions	Mortgage Fees - State Share	Interstate Compact Fee	Commercial Vehicle Excise Tax Distributions
Additions:						
Agency fund additions	\$ 3,263	\$ 310,483	\$ 3,427,267	\$ 19,675	\$ 450	\$ 396,682
Deductions:						
Agency fund deductions	3,263	310,483	3,427,267	18,445	300	396,682
Excess (deficiency) of total additions over total deductions	-	-	-	1,230	150	-
Cash and investment fund balance - beginning	-	-	-	-	-	-
Cash and investment fund balance - ending	\$ -	\$ -	\$ -	\$ 1,230	\$ 150	\$ -

JOHNSON COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	CAGIT Certified Shares Distributions	Homestead Credit Rebate	HEA 1001-2008 State Homestead Credit	State Share 2008 and Prior Delinquent	Tax Distribution	Treasurer's Trust
Additions:						
Agency fund additions	\$ 27,031,577	\$ 143,197	\$ 3,431,693	\$ 13,589	\$ 132,470,421	\$ 145,693,966
Deductions:						
Agency fund deductions	27,031,577	141,849	3,421,594	13,589	132,470,421	146,182,294
Excess (deficiency) of total additions over total deductions	-	1,348	10,099	-	-	(488,328)
Cash and investment fund balance - beginning	-	-	53	-	-	4,022,577
Cash and investment fund balance - ending	\$ -	\$ 1,348	\$ 10,152	\$ -	\$ -	\$ 3,534,249

JOHNSON COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Animal Shelter Trust	Juvenile Probation Trust	Adult Probation Trust	Drainage Board Trust	Planning and Zoning Trust	County Health Department Trust
Additions:						
Agency fund additions	\$ 84,098	\$ 90,767	\$ 437,891	\$ 9,813	\$ 336,163	\$ 227,669
Deductions:						
Agency fund deductions	82,712	92,159	431,737	10,563	338,246	235,000
Excess (deficiency) of total additions over total deductions	1,386	(1,392)	6,154	(750)	(2,083)	(7,331)
Cash and investment fund balance - beginning	8,870	7,065	27,481	750	14,111	42,982
Cash and investment fund balance - ending	\$ 10,256	\$ 5,673	\$ 33,635	\$ -	\$ 12,028	\$ 35,651

JOHNSON COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Community Corrections Trust	County Park Department Trust	County Recorder Trust	County Sheriff's Trust	Sheriff's Property Room	Totals
Additions:						
Agency fund additions	\$ 1,191,857	\$ 324,761	\$ 794,946	\$ 10,067,999	\$ 2,148	\$ 380,342,520
Deductions:						
Agency fund deductions	1,081,630	329,424	823,724	10,066,893	3,150	383,520,087
Excess (deficiency) of total additions over total deductions	110,227	(4,663)	(28,778)	1,106	(1,002)	(3,177,567)
Cash and investment fund balance - beginning	-	7,115	90,421	30,150	61,952	10,576,468
Cash and investment fund balance - ending	<u>\$ 110,227</u>	<u>\$ 2,452</u>	<u>\$ 61,643</u>	<u>\$ 31,256</u>	<u>\$ 60,950</u>	<u>\$ 7,398,901</u>

JOHNSON COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS
 For The Year Ended December 31, 2009

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, 2010.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 3,266,538
Infrastructure	123,316,447
Buildings	15,751,317
Improvements other than buildings	1,436,545
Machinery and equipment	19,721,471
Construction in progress	<u>3,012,898</u>
 Total governmental activities, capital assets not being depreciated	 <u><u>\$ 166,505,216</u></u>

JOHNSON COUNTY
SUPPLEMENTARY INFORMATION
SCHEDULE OF LONG-TERM DEBT
December 31, 2009

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	\$ 3,635,000	\$ 994,400
Voting Equipment	378,291	392,825
E911 Ameritech/SBC Equipment	856,230	447,996
Highway Grader	17,212	17,590
E911 Motorola Radios	1,650,059	285,370
Highway Dodge Durango	15,153	8,072
Highway Ford F-250 Pickups	50,705	27,012
Sheriff Ford Crown Victorias	29,367	15,645
Park Chevy Silverado Pickups	32,834	17,576
Park Sharp Copier	537	537
Park Bobcat 8600	16,913	6,125
Park John Deere Equipment	36,885	12,295
Park Maintenance and Office Equipment	102,521	28,562
Park Golf Carts	75,134	18,784
Park Turf Vehicles	12,613	3,550
Notes and loans payable	76,813	40,717
Bonds payable:		
General obligation bonds:		
Building and Equipment Bonds of 2006	840,000	866,775
Family and Children Bonds of 2009	310,000	320,001
Total governmental activities debt	<u>\$ 8,136,267</u>	<u>\$ 3,503,832</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 Treasurer

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

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

TO: THE OFFICIALS OF JOHNSON COUNTY, INDIANA

Compliance

We have audited the compliance of Johnson County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2009. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2009. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2009-02 and 2009-03.

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)

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the entity's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

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. We consider the deficiencies in internal control over compliance described in items 2009-02 and 2009-03 of the accompanying Schedule of Findings and Questioned Costs to be significant deficiencies.

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

The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. We did not audit the County's response and, accordingly, we express no opinion on it.

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

June 1, 2010

JOHNSON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2009

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 2009	10.553	None	\$ 17,585
National School Lunch Program Calendar Year 2009	10.555	None	<u>26,689</u>
Total for cluster			<u>44,274</u>
Direct Grant "ARRA" Emergency Watershed Protection Program 2008 EWP Flooding	10.923	65-52KY-8-0066	<u>119,039</u>
Pass-Through Indiana Department of Health Special Supplemental Nutrition Program for Women, Infants, and Children Fiscal Year 2009, Basic Fiscal Year 2009, Peer Counselor Grant Fiscal Year 2010, Basic Fiscal Year 2010, Peer Counselor Grant	10.557	Contract 140-1 Contract 140-5 Contract 140-1 Contract 140-5	237,473 4,385 81,366 <u>1,995</u>
Total for program			<u>325,219</u>
Pass-Through Indiana Department of Education Child and Adult Care Food Program Calendar Year 2009	10.558	None	<u>6,688</u>
Total for federal grantor agency			<u>495,220</u>
<u>U.S. DEPARTMENT OF COMMERCE</u>			
Pass-Through Indiana Department of Homeland Security Public Safety Interoperable Communications Grant Program 2007 PSIC Communications Project	11.555	C44P-9-281A	<u>17,259</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct Grant State Criminal Alien Assistance Program Fiscal Year 2009 Funding	16.606	None	<u>4,071</u>
Edward Byrne Memorial Justice Assistance Grant Program Fiscal Year 2006	16.738	2006-DJ-BX-0894	<u>7,915</u>
"ARRA" Recovery Act - Edward Byrne Memorial Justice Assistance Grants to Localities Fiscal Year 2009	16.804	2009-SB-B9-1812	<u>179,474</u>
Pass-Through Indiana Criminal Justice Institute Juvenile Accountability Block Grants IDJA/National Symposium for Juvenile Services Training Grant JABG - Thinking for a Change Youth Law T.E.A.M. of Indiana Johnson County Juvenile Corrections, Nurturing Parenting Programs IDJA/National Symposium for Juvenile Services Training Grant	16.523	05-JB-107 06JB106 07-JB-014 07-JB-016 07-JB-031	83,101 2,062 39,455 11,457 <u>2,598</u>
Total for program			<u>138,673</u>
Juvenile Justice and Delinquency Prevention - Allocation to States Indiana Juvenile Detention Association Training Project Johnson County Day Reporting Program	16.540	2008-JF-010 09-JF-010	17,764 <u>5,458</u>
Total for program			<u>23,222</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, 2009
(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 JUSTICE (continued)</u>			
Pass-Through National Children's Alliance Missing Children's Assistance Program Improvement	16.543	031-Fran-IN-PED09	<u>979</u>
Pass-Through Indiana Criminal Justice Institute Crime Victim Assistance Domestic Violence Intervention Program	16.575	08-ST-023	16,001
Victim Assistance Program		08-VA-065	25,387
Victim Assistance Program		09-VA-065	<u>29,553</u>
Total for program			<u>70,941</u>
Violence Against Women Formula Grants Domestic Violence Intervention Program	16.588	09-ST-026	<u>20,685</u>
Total for federal grantor agency			<u>445,960</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation Highway Planning and Construction Cluster Highway Planning and Construction	20.205		
Bridge Reinspections		BR-NBIS(582)	3,204
East/West Corridor, Phase 1		0600495	46,895
County Road 200N and Bridge 69 Replacement		500895 and 600222	116,800
Olive Branch and Morgantown Road Intersection		400078	200,350
Pass-Through City of Indianapolis, Department of Metropolitan Development Comprehensive Plan Update Approval		None	<u>14,400</u>
Total for cluster			<u>381,649</u>
Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster State and Community Highway Safety Seat Belt - Big City County	20.600	PT-09-04-01-41	<u>38,693</u>
Alcohol Impaired Driving Countermeasures Incentive Grants I DUI Task Force Indiana	20.601	K8-2009-03-03-15	25,476
Fatality Crash Reduction Effort		K4-2009-08-01-08	<u>18,666</u>
Total for program			<u>44,142</u>
Total for cluster			<u>82,835</u>
Pass-Through Indiana Department of Transportation Formula Grants for Other Than Urbanized Areas	20.509		
Access Johnson County 2009 Operating Grant		18027270	582,875
Access Johnson County 2009 Intercity Operating Grant		18Y27270	<u>214,600</u>
Total for program			<u>797,475</u>
Job Access - Reverse Commute Section 5316/JARC Capital Section 5316/JARC Planning	20.516	180027 09JARC27P	1,152 <u>20,344</u>
Total for program			<u>21,496</u>
New Freedom Program Section 5317/New Freedom Operating	20.521	09NWFR270	<u>120,736</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, 2009
(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 (continued)</u>			
Pass-Through Indiana Department of Homeland Security Interagency Hazardous Materials Public Sector Training and Planning Grants 2008 Hazardous Materials Emergency Preparedness Training Grant	20.703	C44P-9-535A	9,491
Total for federal grantor agency			1,413,682
<u>U.S. GENERAL SERVICES ADMINISTRATION</u>			
Pass-Through Indiana Secretary of State Election Reform Payments Fiscal Year 2007	39.011	None	30,931
<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	3,164
Pass-Through Indiana Department of Health Public Health Emergency Preparedness Public Health Emergency Preparedness (Base Grant) Public Health Emergency Preparedness (CRI Grant) H1N1	93.069	5U90TP517024-09 5U90TP517024-09 1H75TP000339-01	19,044 22,453 84,414
Total for program			125,911
Centers for Disease Control and Prevention - Investigations and Technical Assistance FY 2006 Public Health Preparedness and Response for Bioterrorism FY 2006 Public Health Preparedness and Response for Bioterrorism	93.283	BRPS 140-3 BRPS 140-4	1,646 593
Total for program			2,239
Pass-Through Indiana Department of Child Services Child Support Enforcement Prosecuting Attorney Expenditures Clerk of the Circuit Court Expenditures Court Expenditures Collection Incentives Indirect Costs	93.563	None None None None None	280,779 48,246 134,701 119,409 136,681
Total for program			719,816
Total for federal grantor agency			851,130
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Urban Areas Security Initiative Fiscal Year 2008	97.008	C44P-9-569A	16,367
Disaster Grants - Public Assistance (Presidentially Declared Disasters) Flood of 2008	97.036	Disaster 1766	1,706,811
Total for program			1,706,811
Emergency Management Performance Grants 2005 HazMat Training/Planning FY 2008 Local Salary Allocations	97.042	C44P-9-408A C44P-9-650A	7,345 42,360
Total for program			49,705

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, 2009
(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 HOMELAND SECURITY (continued)</u>			
Pass-Through Indiana Department of Homeland Security (continued)			
Citizens Corps	97.053		
2004 Community Emergency Response Team		None	<u>603</u>
State Homeland Security Program	97.073		
2006 District 5 Coordinator		C44P-7-428	20,715
2006 Exercise Homeland Security Grant Program		C44P-8-017A	8,316
2007 District Task Force Groups		C44P-8-320A	97,736
2007 District 5 Exercise		C44P-9-465A	34,787
2007 SHSP RACES DTL		C44P-9-489A	3,051
2008 Homeland Security		C44P-9-572A	<u>22,234</u>
Total for program			<u>186,839</u>
Law Enforcement Terrorism Prevention Program	97.074		
FY 2007 Homeland Security		C44P-9-382A	43,301
FY 2006 Homeland Security		C44P-9-556A	71,504
FY 2007 Homeland Security		C44P-9-708A	<u>14,894</u>
Total for program			<u>129,699</u>
Total for federal grantor agency			<u>2,090,024</u>
Total federal awards expended			<u>\$ 5,344,206</u>

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

JOHNSON COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

I. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Johnson County (County) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statements. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

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, 2009:

Program Title	Federal CFDA Number	2009
Emergency Watershed Protection Program	10.923	\$ 119,039
Recovery Act – Justice Assistance Grants to Localities	16.804	140,197
Formula Grants for Other Than Urbanized Areas	20.509	797,475
Job Access – Reverse Commute	20.516	21,496
New Freedom Program	20.521	120,736

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?	yes
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?	yes

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? yes

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
16.804	"ARRA" Recovery Act – Edward Byrne Memorial Justice Assistance Grants to Localities
20.509	Formula Grants for Other Than Urbanized Areas
93.563	Child Support Enforcement

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

FINDING 2009-01, COUNTY TREASURER'S BANK RECONCILEMENTS

The County Treasurer has the statutory obligation to reconcile the bank accounts for the funds kept by the County. During a review of the various bank accounts maintained by the County Treasurer, we noted deficiencies in the reconcilements being performed. We believe the following deficiencies constitute material weaknesses:

JOHNSON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

1. Heartland Bank Account Was Not Balanced to Cash Book: The depository reconciliation presented by the County Treasurer for the Heartland Bank account did not reconcile with the amount reported in the Treasurer's Daily Balance of Cash and Depositories, County Form No. 47 as of December 31, 2009. This account was still not reconciled as of May 24, 2010, when the reconciliation was reviewed. This bank account is the main account used to receive distributions from the State of Indiana, deposit daily fund receipts, and payments made to employees and vendors.
2. Other Bank Accounts Maintained: The depository reconciliations presented by the County Treasurer for the remaining bank accounts maintained did reconcile with the amount reported in the Treasurer's Daily Balance of Cash and Depositories. However, several of these bank accounts reported adjustments, some dating back for a few years.

The County Treasurer was instructed during the last audit on November 19, 2009, that bank accounts need to be reconciled and adjustments researched and corrected. There has been some progress made, but the deficiencies stated above were still present.

It is recommended that the County Treasurer make it a priority to have all bank accounts reconciled and balanced with the Treasurer's Daily Balance of Cash and Depositories. This duty should be brought up to date and then be performed timely at the end of each month.

IC 5-13-6-1(e) states in part: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for County Treasurers, Chapter 10)

Section III – Federal Award Findings and Questioned Costs

FINDING 2009-02, SPECIAL TESTS AND PROVISIONS

Federal Agency: U.S. Department of Health and Human Services

Federal Program: Child Support Enforcement

CFDA No. 93.563

Federal Award Number: N/A

Pass-Through Entity: Indiana Department of Child Services

Johnson County, in conjunction with the Indiana Family and Social Services Administration, accounts for child support collections and payments through the Indiana Support Enforcement Tracking System (ISETS). The County accounts for both IV-D and non IV-D cases on ISETS. During our review of child support case files and case balances, we noted several case balances which were not correct or could not be verified to child support case file documentation. In some cases, these were child support cases which were currently identified as non IV-D cases. Some of the errors included data conversion errors from the original implementation of the ISETS system, duplicate cases, and other errors which had not been corrected by the child support staff.

JOHNSON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Also, during 2008, the child support enforcement office building was flooded; all paper case files were destroyed by the flood waters. Since that time, active case files have been recreated, using information available through the ISETS computer system and the courts' files.

45 CRF section 303.6 states in part: Enforcement of support obligations. For all cases referred to the IV-D agency or applying for services under Sec. 302.33 in which the obligation to support and the amount of the obligation have been established, the IV-D agency must maintain and use an effective system for: (a) Monitoring compliance with the support obligation; . . .

45 CRF section 303.11 Case closure criteria. (a) The IV-D agency shall establish a system for case closure. (b) In order to be eligible for closure, the case must meet at least one of the following criteria: (1) There is no longer a current support order and arrearages are under \$500 or unenforceable under State law; (2) The noncustodial parent or putative father is deceased and no further action, including a levy against the estate, can be taken; (3) Paternity cannot be established because: (i) The child is at least 18 years old and action to establish paternity is barred by a statute of limitations which meets the requirements of § 302.70(a)(5) of this chapter; . . .

The existence of incorrect child support case balances could lead to erroneous attempts to enforce these obligations.

We recommended the Prosecuting Attorney's child support staff review the case balances and make the appropriate adjustments to ensure that the case balances are correct on ISETS and in the case files.

FINDING 2009-03, SUBRECIPIENT MONITORING

Federal Agency: U.S. Department of Justice
Federal Program: "ARRA" Recovery Act – Edward Byrne Memorial Justice
Assistance Grants to Localities
CFDA No.: 16.804
Award Number: 2009-SB-B9-1812

County officials performed some monitoring of their subrecipients, including obtaining copies of invoices from one of their two subrecipient cities. However, County officials did not follow through to ensure that all disbursements were made and that the disbursements were consistent with the grant conditions and restrictions before preparing the County's final report for the grant. As a part of the audit testing, copies of the actual financial ledgers for the grant fund for those two cities were obtained. One of the two cities had been awarded \$59,711.31. As of December 31, 2009, no disbursements had been made; however, \$17,082.07 had been encumbered. As of May 13, 2010, \$8,690.95 had not yet been disbursed. The other city had been awarded \$80,486.12. The total amount of the award had been disbursed by December 31, 2009.

OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, Subpart 400(d) states in part:

Pass-through entity responsibilities. A pass-through entity shall perform the following for the Federal awards it makes:

- (1) Identify Federal awards made by informing each sub-recipient of CFDA title and number, award name and number, award year, if the award is R&D, and name of Federal agency. When some of this information is not available, the pass-through entity shall provide the best information available to describe the Federal award.

JOHNSON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

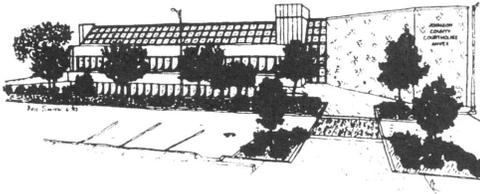
- (2) Advise sub-recipients of requirements imposed on them by Federal laws, regulations, and the provisions of contracts or grant agreements as well as any supplemental requirements imposed by the pass-through entity.
- (3) Monitor the activities of sub-recipients as necessary to ensure that Federal awards are used for authorized purposes in compliance with laws, regulations and the provisions of contracts or grant agreements and those performance goals are achieved.

Without proper monitoring of subrecipients, grant funds could be used for unallowable purposes or not spent in accordance with grant requirements.

We recommended that County officials develop internal controls to ensure sufficient oversight and monitoring of their subrecipients for compliance with federal grant requirements.

JOHNSON COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.



RITA E. SIEVERTSON

Johnson County Treasurer

Court House Annex – 1st Floor
86 W. Court Street
Franklin, Indiana 46131

(317) 736-3712
Fax (317) 736-3949

CORRECTIVE ACTION PLAN FOR FINDING 2009-1. COUNTY TREASURER'S BANK RECONCILEMENTS.

The Treasurer, First Deputy (Cashbook Deputy) and the Bookkeeper are in the process of reviewing all bank account adjustments and balancing the main bank account. This process has been underway for a few months, and we are anticipating that we will have the account balanced and reconciled to the Treasurer's Daily Balance of Cash and Depositories by September 1, 2010.

Once this is accomplished the Bookkeeper has been instructed that no deposit should remain outstanding or in question for any reason for more than two months. If any deposit does show outstanding for more than two months an investigation should be conducted immediately and the issue resolved. The Bookkeeper has also been instructed that all bank accounts under the control of the Treasurer's office will balance to the Treasurer's Daily Balance of Cash and Depositories within twenty days following the end of the month.

A handwritten signature in cursive script that reads "Rita E. Sievertson".

Rita E. Sievertson
County Treasurer
June 1, 2010

**OFFICE OF THE
PROSECUTING
ATTORNEY**



BRADLEY D. COOPER

**Johnson County
Prosecuting Attorney**
2030 N Morton Street
Franklin, Indiana 46131
317-346-4525
317-736-5709 (FAX)

**Joseph M. Villanueva
Chief Deputy**

**Daylon L. Welliver
Chief Trial Deputy**

**Janine M. Jackson
Administrative Deputy**

**David M. Abbott
Robert C. Seet
Joseph D. Gaunt
Andrew K. Foster
Carlos F. Lam
Felony Court Deputies**

**Douglas B. Cummins
Sex Crimes Deputy**

**Jennifer M.K. Pinnick
Juvenile Deputy**

**Lori M. Lampert
Child Support**

**Ryan K. Bland
Domestic Violence Deputy**

**Joseph M. Saylor
City Court Deputy**

**Maryjo Lykins
Investigator**

CORRECTIVE ACTION PLAN

Finding No. 2009-02 Special Tests and Provisions
Federal Agency: U.S. Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA No. 93.563
Federal Award Number: N/A
Pass-Through Entity: Indiana Family and Social Services Administration
Auditee Contact Person: Lisa L. Lancaster
Title of Contact Person: Administrator
Phone Number: 317-346-4582
Expected Completion Date: ongoing monitoring of cases will take place

Finding: During our review of child support case files and case balances, we noted several case balances which were not correct or could not be verified to child support case file documentation. In some cases, these were child support cases which were currently identified as non IV-D cases. Some of the errors included data conversion errors from the original implementation of the ISETS system, duplicate cases, and other errors which had not been corrected by the Child Support staff.

Corrective Action: Cases have been re-opened, as necessary, to correct balances that existed at the time of initial case closure that should have been adjusted to zero. Many of those cases were re-closed after the proper adjustments were made to the case. Since the flood that destroyed our entire office along with all of our files in June of 2008, we have re-created all open/active IV-D cases and have obtained the necessary documentation on nearly all cases to be able to re-create the file and the computation sheet in order to match those balances to the ISETS system. These cases will be reviewed at least once per year to make sure the balances are correct in the ISETS computer system.

Sincerely,

Lori M. Lampert
Deputy Prosecutor
Child Support Enforcement
2030 N. Morton Street
Franklin, IN 46131
317-346-4582



JOHNSON COUNTY AUDITOR

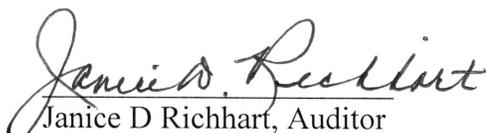
JAN RICHHART

COURTHOUSE ANNEX
86 WEST COURT STREET
FRANKLIN, INDIANA 46131
TEL (317) 346-4310
FAX (317) 736-7565

CORRECTIVE ACTION PLAN

FINDING No. 2009-3. Sub-Recipient Monitoring
Federal Agency: U.S. Department of Justice
Federal Program: Recovery Act – Justice Assistance Grants
To Localities
CFDA Number: 16.804
Federal Award Number 2009-SB-B9-1812
Audi tee Contact Person Janice D Richhart
Contact Person Title Johnson County Auditor
Contact Phone Number 317-346-4603
E-mail jrichhart@co.johnson.in.us
Expected Completion Date Final Submitted
Corrective Action:

All grants with a Sub-recipient will be expected to provide an expenditure report at the end of each quarter with a detailed ledger to ensure proper expenses were made. We will advise the Sub-recipients of requirements imposed on them by Federal laws, regulations, and the provisions of contracts or grant agreements as well as any supplemental requirements imposed by the pass through entity.


Janice D Richhart, Auditor

6-2-10

JOHNSON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 22, 2010, with Janice D. Richhart, Auditor, and John L. Price, President of the Board of County Commissioners.