

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

ANNUAL FINANCIAL REPORT

2010

JOHNSON COUNTY, INDIANA



FILED

08/26/2011

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Janice D. Richhart	01-01-07 to 12-31-14
Treasurer	Rita E. Sievertson	01-01-09 to 12-31-12
Clerk	Jill Jackson Sue Anne Misiniec	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Sheriff	Terry McLaughlin Doug Cox	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Recorder	Sue Anne Misiniec Jill Jackson	01-01-07 to 12-31-10 01-01-11 to 12-31-14
President of the Board of County Commissioners	John L. Price	01-01-10 to 12-31-11
President of the County Council	Anita Knowles Brian Walker	01-01-10 to 12-31-10 01-01-11 to 12-31-11



STATE OF INDIANA
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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 statement of Johnson County (County), for the year ended December 31, 2010. The financial statement is the responsibility of the County's management. Our responsibility is to express opinions on this financial statement 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 statement is free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. 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 opinion.

As discussed in Note 1, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting noted above is a different basis than that used in the prior year.

In our opinion, the financial statement referred to above present fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2010, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated July 18, 2011, 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.

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. 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 financial

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

statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Included in the financial statement 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 Indiana Code 36-8-16-14 and Indiana Code 36-8-16.5-41 these fees have been subject 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 financial statement taken as a whole.

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, 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 financial statement and, accordingly, we express no opinion on them.

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

July 18, 2011



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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 statement of Johnson County (County), for the year ended December 31, 2010, and have issued our report thereon dated July 18, 2011. 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 opinion on the financial statement, 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 was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

A deficiency in internal control 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 and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as item 2010-1 to be material weaknesses.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement 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 instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2010-1.

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

July 18, 2011

FINANCIAL STATEMENT

JOHNSON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
REGULATORY BASIS
For The Year Ended December 31, 2010

	Cash and Investments		Cash and Investments	
	01-01-10	Receipts	Disbursements	12-31-10
General	\$ 6,448,254	\$ 26,946,715	\$ 26,400,605	\$ 6,994,364
Local Road And Street	1,365,272	758,335	1,401,934	721,673
Sheriff Accident Report	4,477	2,424	2,368	4,533
Sheriff Firearms Training	60,642	36,175	12,308	84,509
Park Non-Reverting Operating	21,268	137,975	78,919	80,324
County Health	403,146	764,130	678,175	489,101
County Alcohol And Drug	164,637	125,787	119,409	171,015
Animal Shelter- Gene L Branigin Estate	5,968	-	825	5,143
Economic Development Service	3,330	14,285	7,330	10,285
Inspection Fees- New Subdivisions	316,754	15,431	38,936	293,249
Animal Shelter	122,150	358,672	314,403	166,419
Sheriff's Sex Offender Fees Due State	-	551	545	6
Wheel/Surtax - County Portion	1,087,176	1,566,314	1,171,626	1,481,864
Dangerous Driving Enforcement	8,000	25,645	33,645	-
Community Development Block Grant	-	121,368	121,368	-
Clerk's Records Perpetuation	39,612	21,230	43,996	16,846
Enhanced Access	500	-	500	-
Electronic Map Generation	3,216	2,982	-	6,198
Prosecutor Deferral Program	89,780	758,443	428,309	419,914
Emergency Telephone System	282,143	1,177,464	1,339,326	120,281
Sheriff's Service Of Process Fees	-	90,557	90,557	-
Drug Free Community	3,984	165,952	154,098	15,838
Drug Free Community-Prosecutor	2,843	-	2,843	-
Drainage Maintenance	499,026	215,918	236,152	478,792
Emergency Planning And Right To Know	12,132	44,576	39,652	17,056
Welfare Reform Local Planning	1,578	-	1,578	-
County Highway	1,110,345	2,821,166	2,687,178	1,244,333
County Extradition	11,904	12,150	12,981	11,073
Supplemental Juvenile Probation Service	37,560	68,579	98,783	7,356
Juvenile Probation Administrative Fees	(12)	15,215	17,018	(1,815)
Recorder's Records Perpetuation	433,279	213,405	199,538	447,146
User Fee/Jury Fee	201,597	28,233	5,464	224,366
Marijuana Eradication Fees	25,691	-	25,691	-
Local Health Maintenance	257,581	73,002	83,641	246,942
Community Corrections CTP Grant	28,720	15,590	33,867	10,443
Pretrial Diversion Program	152,008	379,741	179,946	351,803
CASA- Guardian Ad Litem	14,170	36,937	23,767	27,340
County Misdemeanant	33,416	66,882	58,128	42,170
Supplemental Public Defender Service Fee	59,256	38,843	31,572	66,527
Surveyor's Corner Perpetuation	188,128	25,855	47,531	166,452
Auditor's Plat Map Maintenance	37,025	28,771	887	64,909
Sheriff Law Enforcement Continuing Education	22,184	12,635	6,471	28,348
Park Gift	5,469	12,041	8,393	9,117
CASA Fee and Donation	5,324	3,950	5,505	3,769
Access Johnson County Grant	-	1,201,520	1,201,520	-
Victim Assistance Grant 7/01/09-06/30/10	(29,122)	71,294	55,987	(13,815)
S.T.O.P. Grant 7/1/08-6/30/09	(21,385)	36,000	38,518	(23,903)
Community Correction- Juvenile Project Income	62,516	72,445	93,644	41,317
Women Infants Children Program	(30,949)	436,462	426,829	(21,316)
Court Improvement Project Grant Casa	(5,000)	27,500	27,500	(5,000)
Johnson County Family Court	9,564	5,000	651	13,913
Women Infant Children Donations	922	-	-	922
Pro Bono (Intake) Grant	-	8,000	8,000	-
I-69 Community Planning Program	(44,288)	44,288	-	-
Voting System Reimbursement	683,374	-	112,173	571,201
Juvenile Mental Health Pilot Grant	-	63,930	63,930	-
Sheriff's Narcotic Seizure	14,651	8,791	12,565	10,877
Title II Grant 04-01-06/03-31-07	4,707	-	4,707	-
Rainy Day	523,056	1,059,486	394,199	1,188,343
County Medical Care For Inmates	3,454	20,866	-	24,320
Olive Branch Road Project	1,622	-	-	1,622
Law Enforcement Continuing Education Fees	3,397	3,572	3,806	3,163

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

JOHNSON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
REGULATORY BASIS
For The Year Ended December 31, 2010
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Infraction Judgments Due State	22,310	251,954	255,958	18,306
Drug Alcohol Resistance Education Program	201	-	201	-
Riverboat Revenue Sharing Distributions	-	792,111	792,111	-
Community Corrections- Adult Project Income	911,437	1,178,046	1,163,812	925,671
Johnson County Comprehensive Plan Update	(14,400)	18,000	3,600	-
Medical Office Manager	1,263	-	1,263	-
Railroad Crossing Upgrade	44,936	-	-	44,936
Community Correction- Juvenile	7,051	-	7,051	-
2008 Flood Orenwright Building	1,205,145	1,191,834	833,144	1,563,835
Welfare Excise Tax Allocation- State	-	4,745,715	4,745,715	-
Community Correction- Adult Grant	80,393	461,411	460,322	81,482
Tobacco Settlement- Health	276,340	54,808	21,468	309,680
Child Advocacy	6,730	500	-	7,230
Federal Forfeiture And Seizure- Prosecutor	37,041	1,500	20,630	17,911
Disaster Recovery Grant- REMC	-	54,187	54,187	-
Emergency Management Training CERT Grant	1,064	2,782	5,886	(2,040)
Access Stimulus Grant	-	1,017,711	1,017,711	-
State Homeland Security Grant- 2006	(24,816)	734,273	716,565	(7,108)
National Child Alliance Grant	19	1,987	2,006	-
Spanish Translation Grant	1,825	-	-	1,825
State Seat Belt Violation Fees	-	26,045	22,620	3,425
Cops Technology Program	-	496,809	490,959	5,850
District 5 Hazmat Grant	2,340	-	2,340	-
Levy Excess	-	61,212	-	61,212
District 5 Fire Training	2,358	-	2,358	-
Juvenile Accountability Block Grant	-	54,375	69,375	(15,000)
Cri Health Grant	-	-	9,449	(9,449)
NACCHO 2008 Capacity Building Grant	5,999	5,000	3,491	7,508
Juvenile Accountability Blcok Grant	(3,530)	18,809	20,867	(5,588)
Public Health Preparedness Base Grant	-	-	1,225	(1,225)
Highway Safety Grant 10/01/08-09/30/09	39,506	80,739	120,082	163
FCRE- Aggressive Driving 10/08-09/09	4	-	-	4
Ace 65 South Grant	2,934	-	-	2,934
Capta Grant	331	10,000	-	10,331
NACCHO 2 Grant	-	5,000	5,000	-
CRI Health Grant	-	11,742	11,742	-
Indiana Juvenile Detention Association Training	-	18,664	18,664	-
Johnson County Alcohol And Drug	-	1,670	1,670	-
Animal Adoption Fee	27,905	44,958	28,510	44,353
Identification Security Protection	137,296	54,464	-	191,760
Ordinance Fines	6,593	148	-	6,741
Homeland- Law Enforcement Terrorism Protection	-	241,990	114,687	127,303
State Child Restraint System Fees	-	1,801	1,651	150
Sheriff's Sex Offender Fee	10,199	4,814	3,524	11,489
Food And Beverage Tax Distributions	59,554	2,402,178	2,311,941	149,791
Interpreter Fees- Circuit Court	-	8,434	-	8,434
Wireless Emergency Telephone	349,028	419,267	-	768,295
County Drug Free Community	119,245	122,910	165,952	76,203
County Sales Disclosure Fee	85,576	14,120	55,355	44,341
Adult Probation Administrative Fees	3,038	65,371	59,472	8,937
Bioterroriam Preparedness Grant- Health	1,648	-	-	1,648
FEMA Flood Buyout	-	54,338	20,850	33,488
Bioterrorism Preparedness 08/01/04-07/31/05	160	-	-	160
Ojjdp Conference Scholarship	698	-	-	698
Supplemental Adult Probation Serrvice	58,408	513,416	458,134	113,690
Economic Development Commission	5,097	-	5,097	-
Public Health Preparedness Emergency	4	-	4	-
Base Grant Health	(1,403)	6,517	4,646	468
CRI Grant Health	17,088	-	1,871	15,217
2009 Recovery Act JAG Program	3,450	-	3,450	-
Johnson County Day Reporting	(5,458)	35,774	30,316	-
H1N1 2010 Grant	7,090	133,401	128,710	11,781

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

JOHNSON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
REGULATORY BASIS
For The Year Ended December 31, 2010
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Alternative Dispute Resolution	63,130	73,919	43,374	93,675
Sheriffs Office Lab Fee	475	135	-	610
GIS Maintenance	27,387	136,842	128,550	35,679
Storm Water Management	69,060	7,771	5,878	70,953
Surveyor Certification Alcoholic Beverage Permit Fee	2,800	2,700	-	5,500
Weights And Measures Ordinance Fines	-	650	-	650
Bid Bond Checks	3,420	77,887	38,420	42,887
Property Reassessment 2009	1,369,493	294,431	677,442	986,482
Community Corrections Commissary	135,811	136,558	106,303	166,066
Sheriffs Commissary	652,791	424,237	443,359	633,669
Juvenile Detention Coin Phone	3,797	6,237	5,093	4,941
Juvenile Detention Vending	-	277	238	39
Special Sheriff Supplemental	50,171	19,000	14,251	54,920
Sheriffs Reserves	5,180	500	-	5,680
Praecepte Tax Judgments	492	-	492	-
Family And Children Bond 2009	-	312,435	320,000	(7,565)
Jail Expansion Lease	464,220	919,388	994,400	389,208
General Obligation Bond 2010 Proceeds	-	1,685,693	-	1,685,693
Family And Children Services	199,759	-	-	199,759
General Obligation Equipment Bond 2006 Proceeds	114,949	5,709	-	120,658
Transportation Revenue Bond Project	-	5,870,200	-	5,870,200
General Obligation Equipment Bond 2006	17,493	800,136	867,175	(49,546)
Cumulative Capital Development	2,881,973	1,196,777	908,685	3,170,065
Park Non-Reverting Capital Improvemnet	19,181	107,759	48,414	78,526
Indiana Housing And Community Development	-	-	6,950	(6,950)
Road And Bridge Bond Project	36	-	-	36
Cumulative Bridge	1,833,806	1,868,980	1,105,368	2,597,418
General Drain Improvement	58,878	233,808	153,518	139,168
Employee Benefit Plan	(39,168)	2,967,319	2,769,655	158,496
Employee Flex Spending Plan	11,872	130,342	130,821	11,393
Workers' Compensation Trust	-	71,539	61,221	10,318
Liability And Casualty Trust	-	10,002	-	10,002
Former Workers' Compensation Trust	56,314	110	-	56,424
Sheriffs Pension Trust	7,989,988	1,441,729	485,449	8,946,268
Animal Shelter General Donation	22,841	25,333	19,937	28,237
Animal Shelter Building Donation	2,661	7	-	2,668
Child Advocacy Centr Donations	1,800	2,005	60	3,745
Sara Woods Memorial	3,624	6,195	4,328	5,491
Welfare Trust	-	-	-	-
City And Town Court Cost (3%)	24,672	24,614	45,660	3,626
Coroner's Continuing Education	890	10,791	10,857	824
Weed Cutting	-	58,951	58,951	-
Tax Sale Surplus	60,701	4,157,959	1,031,750	3,186,910
Tax Sale Redemption	-	194,507	188,536	5,971
Surplus Tax	906,889	867,101	485,270	1,288,720
State Fines And Forfeitures	2,900	50,004	42,552	10,352
State Sales Disclosure Fee	1,565	13,993	14,223	1,335
Delinquent Sewer Collections	-	491,991	491,991	-
Countermeasures Fees	972	-	972	-
Johnson County Sheriffs Deferral	42,142	20,043	-	62,185
Inheritance Tax	757,943	2,825,790	3,432,648	151,085
Final HEA 1001 2007-2008 PTRC Distributions	-	461,292	461,292	-
Property Tax Replacement Credit Distributions	-	9,181,981	9,181,981	-
Treasurer's Collect Fees Judgement	343	-	343	-
Withholding Net Payroll	-	13,465,422	13,465,422	-
Withholding AUL Deferred Compensation	-	73,081	73,081	-
Withholding Short Term Disabililty	18,632	-	18,632	-
Withholding Retirement PERF	13,829	488,364	365,864	136,329
Withholding Federal Tax	-	1,662,462	1,662,462	-
Withholding State Tax	-	613,743	613,805	(62)
Withholding Social Security	-	1,389,613	1,389,613	-
Withholding County Option Tax	-	194,731	194,749	(18)

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

JOHNSON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
REGULATORY BASIS
For The Year Ended December 31, 2010
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Withholding Employee Health Insurance	-	500,158	500,158	-
Withholding American Family Life	-	30,532	30,532	-
Employee Group Self-Funded Health Insurance	193,951	18,646	98,965	113,632
Withholding Garnishment Wages	299	24,104	24,403	-
Professional Liability Work Compensation And Casualty	37,350	-	-	37,350
Withholding Employee Benefit Plan Premium	4,357	72,937	72,416	4,878
State Special Death Benefit Fee	1,770	22,160	22,245	1,685
Withholding Dental And Vision Insurance	6,209	154,288	154,731	5,766
Withholding Guardian Life	-	36,821	36,804	17
Withholding United Way	-	7,404	7,404	-
Park Sales Tax Collections	-	6,051	6,051	-
Education Plate Fee	-	4,031	4,031	-
Tax Sale Costs	-	58,100	58,100	-
Financial Institutions Tax Distributions	-	321,265	321,265	-
Campaign Finance Enforcement	3,345	475	-	3,820
Withholding Sheriff Pension 3%	-	69,381	63,867	5,514
Withholding Uniform Highway	137	8,782	8,772	147
Withholding Campaign Contributions	-	709	709	-
Withholding American United Life Insurance	-	3,316	3,316	-
Johnson County Wheel/Surtax Distributions	-	3,492,146	3,492,146	-
Mortgage Fees- State	1,230	16,576	15,963	1,843
Interstate Compact Fee- State	150	1,381	1,373	158
Commercial Vehicle Excise Tax Distributions	-	397,810	397,810	-
Certified Shares Tax Distributions	-	27,644,735	27,644,735	-
Homestead Credit Rebate	1,348	84,255	84,255	1,348
Withholding Section 457	-	22,092	22,092	-
Withholding Child Support	-	85,344	85,344	-
Withholding Flexplus	-	130,436	130,336	100
Withholding Wage Assignment	-	16,339	16,339	-
Withholding Equi-Vest	-	57,463	57,463	-
HEA 1001 State Homestead Credit	10,152	1,969,806	1,978,253	1,705
Prosecutors Bad Check Services	66,021	11,286	-	77,307
State Share 2008 And Prior Delinquent Taxes	-	3,602	3,602	-
Tax Distribution	-	140,735,171	140,735,171	-
Animal Shelter	10,256	96,498	101,385	5,369
Inmate Trust	24,589	567,533	562,832	29,290
Community Corrections	110,227	1,190,521	1,220,043	80,705
Juvenile Probation	5,673	67,510	69,068	4,115
Adult Probation	33,635	575,925	580,167	29,393
Park And Recreation	2,452	349,868	352,320	-
Clerk's Trust	1,474,696	5,342,498	5,219,411	1,597,783
Clerk's Child Support Trust	23,710	2,391,583	2,392,531	22,762
Clerk's Trust To Auditor	70,761	1,102,137	1,102,772	70,126
Drainage Board Trust	-	8,988	7,338	1,650
Sheriff's Property Room Trust	60,950	2,871	2,882	60,939
Sheriff's Trust	31,256	8,383,464	8,391,520	23,200
Planning And Zoning Trust	12,028	231,079	208,937	34,170
Health Department Trust	35,651	244,109	225,195	54,565
Recorder's Trust	61,643	712,176	696,399	77,420
Treasurer's Trust	3,534,249	147,849,396	148,954,984	2,428,661
	<u>\$ 41,911,556</u>	<u>\$ 455,890,664</u>	<u>\$ 441,701,909</u>	<u>\$ 56,100,311</u>

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

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. 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 some or all of 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 accompanying financial statement presents the financial information for the County (primary government), and does not include financial information for any of the County's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial information of the County (primary government).

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the State Board of Accounts in accordance with state statute (IC 5-11-1-6), 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 regulatory 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.

C. Cash and Investments

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

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts may include, but are not limited to, the following sources:

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

Licenses and permits which include amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

Charges for services which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable tv receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits which include receipts derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Utility fees which are comprised mostly of charges for current services.

Other receipts which include amounts received from various sources which can include, but are not limited to the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statements. The aggregate disbursements may include, but are not limited to, the following uses:

Personal services include outflows for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies which include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service principal and interest which include fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Utility operating expenses which include all outflows for operating the utilities.

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

The County may, from time to time, transfer money from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the County. Each fund is used to account for money received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and therefore the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent 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 normally become delinquent if not paid by May 10 and November 10, respectively.

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana at year end should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the County to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The County may be 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.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks. These risks may also be mitigated by the County by recording as a disbursement and replacement items purchased.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is 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 this 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 members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

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

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of PERF.

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan 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.

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan 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.

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, Johnson County's Annual Reports can be found on the Indiana Transparency Portal website: www.in.gov/itp/annual_reports/.

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010

	General	Local Road And Street	Sheriff Accident Report	Sheriff Firearms Training	Park Non-Reverting Operating	County Health	County Alcohol And Drug
Cash and investments - beginning	\$ 6,448,254	\$ 1,365,272	\$ 4,477	\$ 60,642	\$ 21,268	\$ 403,146	\$ 164,637
Receipts:							
Taxes	18,996,720	-	-	-	-	499,234	-
Licenses and permits	186,165	-	-	35,160	-	212,736	-
Intergovernmental	2,023,907	729,382	-	-	-	52,160	-
Charges for services	1,018,471	-	2,424	-	137,947	-	-
Fines and forfeits	992,626	-	-	-	-	-	120,421
Other receipts	3,728,826	28,953	-	1,015	28	-	5,366
Total receipts	<u>26,946,715</u>	<u>758,335</u>	<u>2,424</u>	<u>36,175</u>	<u>137,975</u>	<u>764,130</u>	<u>125,787</u>
Disbursements:							
Personal services	18,735,000	-	-	-	-	648,900	115,509
Supplies	1,418,273	-	2,368	12,308	17,263	10,481	1,466
Other services and charges	4,297,083	-	-	-	46,446	17,930	2,434
Capital outlay	58,447	1,401,934	-	-	15,179	864	-
Other disbursements	1,891,802	-	-	-	31	-	-
Total disbursements	<u>26,400,605</u>	<u>1,401,934</u>	<u>2,368</u>	<u>12,308</u>	<u>78,919</u>	<u>678,175</u>	<u>119,409</u>
Excess (deficiency) of receipts over disbursements	<u>546,110</u>	<u>(643,599)</u>	<u>56</u>	<u>23,867</u>	<u>59,056</u>	<u>85,955</u>	<u>6,378</u>
Cash and investments - ending	<u>\$ 6,994,364</u>	<u>\$ 721,673</u>	<u>\$ 4,533</u>	<u>\$ 84,509</u>	<u>\$ 80,324</u>	<u>\$ 489,101</u>	<u>\$ 171,015</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Animal Shelter- Gene L Branigin Estate	Economic Development Service	Inspection Fees- New Subdivisions	Animal Shelter	Sheriff's Sex Offender Fees Due State	Wheel/Surtax- County Portion	Dangerous Driving Enforcement
Cash and investments - beginning	\$ 5,968	\$ 3,330	\$ 316,754	\$ 122,150	\$ -	\$ 1,087,176	\$ 8,000
Receipts:							
Taxes	-	-	-	301,740	-	1,551,791	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	31,876	-	6,302	25,645
Charges for services	-	-	15,000	-	527	-	-
Fines and forfeits	-	-	-	24,899	-	-	-
Other receipts	-	14,285	431	157	24	8,221	-
Total receipts	-	14,285	15,431	358,672	551	1,566,314	25,645
Disbursements:							
Personal services	-	-	4,016	264,353	-	-	-
Supplies	825	-	3,673	20,229	-	-	33,645
Other services and charges	-	-	31,247	29,821	-	-	-
Capital outlay	-	-	-	-	-	1,171,626	-
Other disbursements	-	7,330	-	-	545	-	-
Total disbursements	825	7,330	38,936	314,403	545	1,171,626	33,645
Excess (deficiency) of receipts over disbursements	(825)	6,955	(23,505)	44,269	6	394,688	(8,000)
Cash and investments - ending	\$ 5,143	\$ 10,285	\$ 293,249	\$ 166,419	\$ 6	\$ 1,481,864	\$ -

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Community Development Block Grant	Clerk's Records Perpetuation	Enhanced Access	Electronic Map Generation	Prosecutor Deferral Program	Emergency Telephone System	Sheriff's Service Of Process Fees
Cash and investments - beginning	\$ -	\$ 39,612	\$ 500	\$ 3,216	\$ 89,780	\$ 282,143	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	121,368	-	-	-	-	-	-
Charges for services	-	-	-	-	-	1,169,964	90,557
Fines and forfeits	-	21,230	-	-	756,315	-	-
Other receipts	-	-	-	2,982	2,128	7,500	-
Total receipts	<u>121,368</u>	<u>21,230</u>	<u>-</u>	<u>2,982</u>	<u>758,443</u>	<u>1,177,464</u>	<u>90,557</u>
Disbursements:							
Personal services	-	36,745	-	-	322,372	33,640	-
Supplies	121,368	2,000	-	-	14,240	1,305,686	-
Other services and charges	-	192	-	-	77,583	-	-
Capital outlay	-	5,059	-	-	14,114	-	-
Other disbursements	-	-	500	-	-	-	90,557
Total disbursements	<u>121,368</u>	<u>43,996</u>	<u>500</u>	<u>-</u>	<u>428,309</u>	<u>1,339,326</u>	<u>90,557</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(22,766)</u>	<u>(500)</u>	<u>2,982</u>	<u>330,134</u>	<u>(161,862)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 16,846</u>	<u>\$ -</u>	<u>\$ 6,198</u>	<u>\$ 419,914</u>	<u>\$ 120,281</u>	<u>\$ -</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Drug Free Community	Drug Free Community- Prosecutor	Drainage Maintenance	Emergency Planning And Right To Know	Welfare Reform Local Planning	County Highway	County Extradition
Cash and investments - beginning	\$ 3,984	\$ 2,843	\$ 499,026	\$ 12,132	\$ 1,578	\$ 1,110,345	\$ 11,904
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	26,377	-
Intergovernmental	-	-	-	-	-	2,602,905	-
Charges for services	-	-	-	42,817	-	6,754	-
Fines and forfeits	-	-	-	-	-	-	12,150
Other receipts	165,952	-	215,918	1,759	-	185,130	-
Total receipts	<u>165,952</u>	<u>-</u>	<u>215,918</u>	<u>44,576</u>	<u>-</u>	<u>2,821,166</u>	<u>12,150</u>
Disbursements:							
Personal services	-	-	-	-	-	1,750,651	-
Supplies	-	-	-	-	-	533,589	12,981
Other services and charges	154,098	-	-	20,271	-	326,185	-
Capital outlay	-	-	-	19,381	-	76,753	-
Other disbursements	-	2,843	236,152	-	1,578	-	-
Total disbursements	<u>154,098</u>	<u>2,843</u>	<u>236,152</u>	<u>39,652</u>	<u>1,578</u>	<u>2,687,178</u>	<u>12,981</u>
Excess (deficiency) of receipts over disbursements	<u>11,854</u>	<u>(2,843)</u>	<u>(20,234)</u>	<u>4,924</u>	<u>(1,578)</u>	<u>133,988</u>	<u>(831)</u>
Cash and investments - ending	<u>\$ 15,838</u>	<u>\$ -</u>	<u>\$ 478,792</u>	<u>\$ 17,056</u>	<u>\$ -</u>	<u>\$ 1,244,333</u>	<u>\$ 11,073</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Supplemental Juvenile Probation Service	Juvenile Probation Administrative Fees	Recorder's Records Perpetuation	User Fee/Jury Fee	Marijuana Eradication Fees	Local Health Maintenance	Community Corrections CTP Grant
Cash and investments - beginning	\$ 37,560	\$ (12)	\$ 433,279	\$ 201,597	\$ 25,691	\$ 257,581	\$ 28,720
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	72,672	15,590
Charges for services	53,853	15,215	213,278	-	-	-	-
Fines and forfeits	-	-	-	28,233	-	-	-
Other receipts	14,726	-	127	-	-	330	-
Total receipts	<u>68,579</u>	<u>15,215</u>	<u>213,405</u>	<u>28,233</u>	<u>-</u>	<u>73,002</u>	<u>15,590</u>
Disbursements:							
Personal services	66,604	17,018	-	-	-	77,040	33,867
Supplies	5,375	-	199,538	-	-	412	-
Other services and charges	26,804	-	-	5,464	-	6,189	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	25,691	-	-
Total disbursements	<u>98,783</u>	<u>17,018</u>	<u>199,538</u>	<u>5,464</u>	<u>25,691</u>	<u>83,641</u>	<u>33,867</u>
Excess (deficiency) of receipts over disbursements	<u>(30,204)</u>	<u>(1,803)</u>	<u>13,867</u>	<u>22,769</u>	<u>(25,691)</u>	<u>(10,639)</u>	<u>(18,277)</u>
Cash and investments - ending	<u>\$ 7,356</u>	<u>\$ (1,815)</u>	<u>\$ 447,146</u>	<u>\$ 224,366</u>	<u>\$ -</u>	<u>\$ 246,942</u>	<u>\$ 10,443</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Pretrial Diversion Program	CASA- Guardian Ad Litem	County Misdemeanant	Supplemental Public Defender Service Fee	Surveyor's Corner Perpetuation	Auditor's Plat Map Maintenance	Sheriff Law Enforcement Continuing Education
Cash and investments - beginning	\$ 152,008	\$ 14,170	\$ 33,416	\$ 59,256	\$ 188,128	\$ 37,025	\$ 22,184
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	36,937	66,882	-	-	-	-
Charges for services	-	-	-	-	25,855	28,771	-
Fines and forfeits	379,741	-	-	38,843	-	-	12,635
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>379,741</u>	<u>36,937</u>	<u>66,882</u>	<u>38,843</u>	<u>25,855</u>	<u>28,771</u>	<u>12,635</u>
Disbursements:							
Personal services	175,105	7,574	57,077	-	44,523	-	-
Supplies	-	1,067	593	-	-	882	-
Other services and charges	4,841	15,126	458	31,572	3,008	5	1,594
Capital outlay	-	-	-	-	-	-	4,877
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>179,946</u>	<u>23,767</u>	<u>58,128</u>	<u>31,572</u>	<u>47,531</u>	<u>887</u>	<u>6,471</u>
Excess (deficiency) of receipts over disbursements	<u>199,795</u>	<u>13,170</u>	<u>8,754</u>	<u>7,271</u>	<u>(21,676)</u>	<u>27,884</u>	<u>6,164</u>
Cash and investments - ending	<u>\$ 351,803</u>	<u>\$ 27,340</u>	<u>\$ 42,170</u>	<u>\$ 66,527</u>	<u>\$ 166,452</u>	<u>\$ 64,909</u>	<u>\$ 28,348</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Park Gift	CASA Fee And Donation	Access Johnson County Grant	Victim Assistance Grant 7/01/09-06/30/10	S.T.O.P. Grant 7/1/08-6/30/09	Community Correction- Juvenile Project Income	Women Infants Children Program
Cash and investments - beginning	\$ 5,469	\$ 5,324	\$ -	\$ (29,122)	\$ (21,385)	\$ 62,516	\$ (30,949)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	1,201,520	71,294	36,000	-	435,031
Charges for services	12,041	-	-	-	-	42,132	-
Fines and forfeits	-	3,400	-	-	-	-	-
Other receipts	-	550	-	-	-	30,313	1,431
Total receipts	12,041	3,950	1,201,520	71,294	36,000	72,445	436,462
Disbursements:							
Personal services	-	5,336	-	55,987	38,518	82,832	256,303
Supplies	8,393	-	-	-	-	10,812	23,489
Other services and charges	-	169	-	-	-	-	147,037
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	1,201,520	-	-	-	-
Total disbursements	8,393	5,505	1,201,520	55,987	38,518	93,644	426,829
Excess (deficiency) of receipts over disbursements	3,648	(1,555)	-	15,307	(2,518)	(21,199)	9,633
Cash and investments - ending	\$ 9,117	\$ 3,769	\$ -	\$ (13,815)	\$ (23,903)	\$ 41,317	\$ (21,316)

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Court Improvement Project Grant CASA	Johnson County Family Court	Women Infant Children Donations	Pro Bono (Intake) Grant	I-69 Community Planning Program	Voting System Reimbursement	Juvenile Mental Health Pilot Grant
Cash and investments - beginning	\$ (5,000)	\$ 9,564	\$ 922	\$ -	\$ (44,288)	\$ 683,374	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	27,500	-	-	-	44,288	-	63,930
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	5,000	-	8,000	-	-	-
Total receipts	27,500	5,000	-	8,000	44,288	-	63,930
Disbursements:							
Personal services	-	651	-	-	-	19,964	-
Supplies	-	-	-	3,200	-	97	63,930
Other services and charges	27,500	-	-	4,800	-	33,340	-
Capital outlay	-	-	-	-	-	58,772	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	27,500	651	-	8,000	-	112,173	63,930
Excess (deficiency) of receipts over disbursements	-	4,349	-	-	44,288	(112,173)	-
Cash and investments - ending	\$ (5,000)	\$ 13,913	\$ 922	\$ -	\$ -	\$ 571,201	\$ -

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Sheriff's Narcotic Seizure	Title II Grant 04-01-06/03-31-07	Rainy Day	County Medical Care For Inmates	Olive Branch Road Project	Law Enforcement Continuing Education Fees	Infraction Judgments Due State
Cash and investments - beginning	\$ 14,651	\$ 4,707	\$ 523,056	\$ 3,454	\$ 1,622	\$ 3,397	\$ 22,310
Receipts:							
Taxes	-	-	1,022,313	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	8,791	-	-	20,866	-	-	-
Fines and forfeits	-	-	-	-	-	3,572	251,954
Other receipts	-	-	37,173	-	-	-	-
Total receipts	8,791	-	1,059,486	20,866	-	3,572	251,954
Disbursements:							
Personal services	-	-	386,971	-	-	-	-
Supplies	12,565	4,707	-	-	-	3,806	255,958
Other services and charges	-	-	7,228	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	12,565	4,707	394,199	-	-	3,806	255,958
Excess (deficiency) of receipts over disbursements	(3,774)	(4,707)	665,287	20,866	-	(234)	(4,004)
Cash and investments - ending	<u>\$ 10,877</u>	<u>\$ -</u>	<u>\$ 1,188,343</u>	<u>\$ 24,320</u>	<u>\$ 1,622</u>	<u>\$ 3,163</u>	<u>\$ 18,306</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Drug Alcohol Resistance Education Program	Riverboat Revenue Sharing Distributions	Community Corrections- Adult Project Income	Johnson County Comprehensive Plan Update	Medical Office Manager	Railroad Crossing Upgrade	Community Correction- Juvenile
Cash and investments - beginning	\$ 201	\$ -	\$ 911,437	\$ (14,400)	\$ 1,263	\$ 44,936	\$ 7,051
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	18,000	-	-	-
Fines and forfeits	-	-	1,177,911	-	-	-	-
Other receipts	-	792,111	135	-	-	-	-
Total receipts	-	792,111	1,178,046	18,000	-	-	-
Disbursements:							
Personal services	-	-	941,068	-	-	-	-
Supplies	201	-	222,744	3,600	-	-	7,051
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	792,111	-	-	1,263	-	-
Total disbursements	201	792,111	1,163,812	3,600	1,263	-	7,051
Excess (deficiency) of receipts over disbursements	(201)	-	14,234	14,400	(1,263)	-	(7,051)
Cash and investments - ending	\$ -	\$ -	\$ 925,671	\$ -	\$ -	\$ 44,936	\$ -

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	2008 Flood Orenwright Building	Welfare Excise Tax Allocation- State	Community Correction- Adult Grant	Tobacco Settlement- Health	Child Advocacy	Federal Forfeiture And Seizure- Prosecutor	Disaster Recovery Grant-REMC
Cash and investments - beginning	\$ 1,205,145	\$ -	\$ 80,393	\$ 276,340	\$ 6,730	\$ 37,041	\$ -
Receipts:							
Taxes	-	4,745,715	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	1,191,834	-	461,411	52,752	-	-	54,187
Charges for services	-	-	-	1,670	500	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	386	-	1,500	-
Total receipts	<u>1,191,834</u>	<u>4,745,715</u>	<u>461,411</u>	<u>54,808</u>	<u>500</u>	<u>1,500</u>	<u>54,187</u>
Disbursements:							
Personal services	-	-	344,649	-	-	-	-
Supplies	-	-	115,673	14,440	-	17,979	54,187
Other services and charges	-	-	-	7,028	-	-	-
Capital outlay	833,144	-	-	-	-	2,651	-
Other disbursements	-	4,745,715	-	-	-	-	-
Total disbursements	<u>833,144</u>	<u>4,745,715</u>	<u>460,322</u>	<u>21,468</u>	<u>-</u>	<u>20,630</u>	<u>54,187</u>
Excess (deficiency) of receipts over disbursements	<u>358,690</u>	<u>-</u>	<u>1,089</u>	<u>33,340</u>	<u>500</u>	<u>(19,130)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,563,835</u>	<u>\$ -</u>	<u>\$ 81,482</u>	<u>\$ 309,680</u>	<u>\$ 7,230</u>	<u>\$ 17,911</u>	<u>\$ -</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Emergency Management Training CERT Grant	Access Stimulus Grant	State Homeland Security Grant- 2006	National Child Alliance Grant	Spanish Translation Grant	State Seat Belt Violation Fees	Cops Technology Program
Cash and investments - beginning	\$ 1,064	\$ -	\$ (24,816)	\$ 19	\$ 1,825	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	2,782	1,017,711	734,273	-	-	-	490,959
Charges for services	-	-	-	1,987	-	-	-
Fines and forfeits	-	-	-	-	-	26,045	-
Other receipts	-	-	-	-	-	-	5,850
Total receipts	2,782	1,017,711	734,273	1,987	-	26,045	496,809
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	1,064	-	-	2,006	-	-	-
Other services and charges	4,822	-	183,957	-	-	-	-
Capital outlay	-	-	476,043	-	-	-	490,959
Other disbursements	-	1,017,711	56,565	-	-	22,620	-
Total disbursements	5,886	1,017,711	716,565	2,006	-	22,620	490,959
Excess (deficiency) of receipts over disbursements	(3,104)	-	17,708	(19)	-	3,425	5,850
Cash and investments - ending	<u>\$ (2,040)</u>	<u>\$ -</u>	<u>\$ (7,108)</u>	<u>\$ -</u>	<u>\$ 1,825</u>	<u>\$ 3,425</u>	<u>\$ 5,850</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	District 5 Hazmat Grant	Levy Excess	District 5 Fire Training	Juvenile Accountability Block Grant	Cri Health Grant	NACCHO 2008 Capacity Building Grant	Juvenile Accountability Block Grant
Cash and investments - beginning	\$ 2,340	\$ -	\$ 2,358	\$ -	\$ -	\$ 5,999	\$ (3,530)
Receipts:							
Taxes	-	16,930	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	54,375	-	-	18,809
Charges for services	-	-	-	-	-	5,000	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	44,282	-	-	-	-	-
Total receipts	-	61,212	-	54,375	-	5,000	18,809
Disbursements:							
Personal services	-	-	-	-	1,635	-	6,033
Supplies	-	-	-	-	-	3,491	386
Other services and charges	2,340	-	2,358	69,375	7,814	-	14,448
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	2,340	-	2,358	69,375	9,449	3,491	20,867
Excess (deficiency) of receipts over disbursements	(2,340)	61,212	(2,358)	(15,000)	(9,449)	1,509	(2,058)
Cash and investments - ending	\$ -	\$ 61,212	\$ -	\$ (15,000)	\$ (9,449)	\$ 7,508	\$ (5,588)

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Public Health Preparedness Base Grant	Highway Safety Grant 10/01/08-09/30/09	FCRE- Agressive Driving 10/08-09/09	Ace 65 South Grant	Capta Grant	NACCHO 2 Grant	CRI Health Grant
Cash and investments - beginning	\$ -	\$ 39,506	\$ 4	\$ 2,934	\$ 331	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	80,739	-	-	10,000	5,000	11,742
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	80,739	-	-	10,000	5,000	11,742
Disbursements:							
Personal services	1,225	-	-	-	-	-	3,828
Supplies	-	120,082	-	-	-	-	546
Other services and charges	-	-	-	-	-	-	7,368
Capital outlay	-	-	-	-	-	5,000	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	1,225	120,082	-	-	-	5,000	11,742
Excess (deficiency) of receipts over disbursements	(1,225)	(39,343)	-	-	10,000	-	-
Cash and investments - ending	\$ (1,225)	\$ 163	\$ 4	\$ 2,934	\$ 10,331	\$ -	\$ -

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Indiana Juvenile Detention Association Training	Johnson County Alcohol And Drug	Animal Adoption Fee	Identification Security Protection	Ordinance Fines	Homeland- Law Enforcement Terrorism Protection	State Child Restraint System Fees
Cash and investments - beginning	\$ -	\$ -	\$ 27,905	\$ 137,296	\$ 6,593	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	18,664	1,670	-	-	-	-	-
Charges for services	-	-	-	54,464	-	185,425	-
Fines and forfeits	-	-	44,958	-	148	-	1,801
Other receipts	-	-	-	-	-	56,565	-
Total receipts	<u>18,664</u>	<u>1,670</u>	<u>44,958</u>	<u>54,464</u>	<u>148</u>	<u>241,990</u>	<u>1,801</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	18,664	-	3,043	-	-	-	1,651
Other services and charges	-	-	25,467	-	-	54,000	-
Capital outlay	-	1,670	-	-	-	60,687	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>18,664</u>	<u>1,670</u>	<u>28,510</u>	<u>-</u>	<u>-</u>	<u>114,687</u>	<u>1,651</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>16,448</u>	<u>54,464</u>	<u>148</u>	<u>127,303</u>	<u>150</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44,353</u>	<u>\$ 191,760</u>	<u>\$ 6,741</u>	<u>\$ 127,303</u>	<u>\$ 150</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Sheriff's Sex Offender Fee	Food And Beverage Tax Distributions	Interpreter Fees- Circuit Court	Wireless Emergency Telephone	County Drug Free Community	County Sales Disclosure Fee	Adult Probation Administrative Fees
Cash and investments - beginning	\$ 10,199	\$ 59,554	\$ -	\$ 349,028	\$ 119,245	\$ 85,576	\$ 3,038
Receipts:							
Taxes	-	2,402,178	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	4,814	-	-	419,267	-	14,120	65,371
Fines and forfeits	-	-	8,434	-	116,178	-	-
Other receipts	-	-	-	-	6,732	-	-
Total receipts	<u>4,814</u>	<u>2,402,178</u>	<u>8,434</u>	<u>419,267</u>	<u>122,910</u>	<u>14,120</u>	<u>65,371</u>
Disbursements:							
Personal services	-	-	-	-	-	55,335	59,472
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	20	-
Capital outlay	3,500	-	-	-	-	-	-
Other disbursements	24	2,311,941	-	-	165,952	-	-
Total disbursements	<u>3,524</u>	<u>2,311,941</u>	<u>-</u>	<u>-</u>	<u>165,952</u>	<u>55,355</u>	<u>59,472</u>
Excess (deficiency) of receipts over disbursements	<u>1,290</u>	<u>90,237</u>	<u>8,434</u>	<u>419,267</u>	<u>(43,042)</u>	<u>(41,235)</u>	<u>5,899</u>
Cash and investments - ending	<u>\$ 11,489</u>	<u>\$ 149,791</u>	<u>\$ 8,434</u>	<u>\$ 768,295</u>	<u>\$ 76,203</u>	<u>\$ 44,341</u>	<u>\$ 8,937</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Bioterroriam Preparedness Grant- Health	FEMA Flood Buyout	Bioterrorism Preparedness 08/01/04-07/31/05	OJJDP Conference Scholarship	Supplemental Adult Probation Service	Economic Development Commission	Public Health Preparedness Emergency
Cash and investments - beginning	\$ 1,648	\$ -	\$ 160	\$ 698	\$ 58,408	\$ 5,097	\$ 4
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	54,338	-	-	-	-	-
Charges for services	-	-	-	-	513,416	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	54,338	-	-	513,416	-	-
Disbursements:							
Personal services	-	-	-	-	427,237	-	-
Supplies	-	-	-	-	7,451	-	4
Other services and charges	-	20,850	-	-	20,020	-	-
Capital outlay	-	-	-	-	3,426	-	-
Other disbursements	-	-	-	-	-	5,097	-
Total disbursements	-	20,850	-	-	458,134	5,097	4
Excess (deficiency) of receipts over disbursements	-	33,488	-	-	55,282	(5,097)	(4)
Cash and investments - ending	\$ 1,648	\$ 33,488	\$ 160	\$ 698	\$ 113,690	\$ -	\$ -

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Base Grant Health	CRI Grant Health	2009 Recovery Act JAG Program	Johnson County Day Reporting	H1N1 2010 Grant	Alternative Dispute Resolution	Sheriffs Office Lab Fee
Cash and investments - beginning	\$ (1,403)	\$ 17,088	\$ 3,450	\$ (5,458)	\$ 7,090	\$ 63,130	\$ 475
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	6,517	-	-	35,774	133,107	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	73,919	135
Other receipts	-	-	-	-	294	-	-
Total receipts	<u>6,517</u>	<u>-</u>	<u>-</u>	<u>35,774</u>	<u>133,401</u>	<u>73,919</u>	<u>135</u>
Disbursements:							
Personal services	2,200	-	-	-	18,816	-	-
Supplies	6	540	-	47	2,868	238	-
Other services and charges	2,440	1,331	-	30,269	69,221	43,136	-
Capital outlay	-	-	3,450	-	37,805	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>4,646</u>	<u>1,871</u>	<u>3,450</u>	<u>30,316</u>	<u>128,710</u>	<u>43,374</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1,871</u>	<u>(1,871)</u>	<u>(3,450)</u>	<u>5,458</u>	<u>4,691</u>	<u>30,545</u>	<u>135</u>
Cash and investments - ending	<u>\$ 468</u>	<u>\$ 15,217</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,781</u>	<u>\$ 93,675</u>	<u>\$ 610</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	GIS Maintenance	Storm Water Management	Surveyor Certification Alcoholic Beverage Permit Fee	Weights And Measures Ordinance Fines	Bid Bond Checks	Property Reassessment 2009	Community Corrections Commissary
Cash and investments - beginning	\$ 27,387	\$ 69,060	\$ 2,800	\$ -	\$ 3,420	\$ 1,369,493	\$ 135,811
Receipts:							
Taxes	-	-	-	-	-	262,144	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	2,700	-	-	27,818	-
Charges for services	1,868	7,771	-	-	4,000	-	136,558
Fines and forfeits	-	-	-	650	-	3,616	-
Other receipts	134,974	-	-	-	73,887	853	-
Total receipts	<u>136,842</u>	<u>7,771</u>	<u>2,700</u>	<u>650</u>	<u>77,887</u>	<u>294,431</u>	<u>136,558</u>
Disbursements:							
Personal services	98,740	-	-	-	-	285,804	-
Supplies	600	-	-	-	-	-	-
Other services and charges	29,210	5,878	-	-	-	388,475	-
Capital outlay	-	-	-	-	-	3,163	-
Other disbursements	-	-	-	-	38,420	-	106,303
Total disbursements	<u>128,550</u>	<u>5,878</u>	<u>-</u>	<u>-</u>	<u>38,420</u>	<u>677,442</u>	<u>106,303</u>
Excess (deficiency) of receipts over disbursements	<u>8,292</u>	<u>1,893</u>	<u>2,700</u>	<u>650</u>	<u>39,467</u>	<u>(383,011)</u>	<u>30,255</u>
Cash and investments - ending	<u>\$ 35,679</u>	<u>\$ 70,953</u>	<u>\$ 5,500</u>	<u>\$ 650</u>	<u>\$ 42,887</u>	<u>\$ 986,482</u>	<u>\$ 166,066</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Sheriff's Commissary	Juvenile Detention Coin Phone	Juvenile Detention Vending	Special Sheriff Supplemental	Sheriff's Reserves	Praeipce Tax Judgments	Family And Children Bond 2009
Cash and investments - beginning	\$ 652,791	\$ 3,797	\$ -	\$ 50,171	\$ 5,180	\$ 492	\$ -
Receipts:							
Taxes	-	-	-	-	500	-	283,441
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	28,994
Charges for services	424,237	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	6,237	277	19,000	-	-	-
Total receipts	<u>424,237</u>	<u>6,237</u>	<u>277</u>	<u>19,000</u>	<u>500</u>	<u>-</u>	<u>312,435</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	320,000
Capital outlay	-	-	-	-	-	-	-
Other disbursements	443,359	5,093	238	14,251	-	492	-
Total disbursements	<u>443,359</u>	<u>5,093</u>	<u>238</u>	<u>14,251</u>	<u>-</u>	<u>492</u>	<u>320,000</u>
Excess (deficiency) of receipts over disbursements	<u>(19,122)</u>	<u>1,144</u>	<u>39</u>	<u>4,749</u>	<u>500</u>	<u>(492)</u>	<u>(7,565)</u>
Cash and investments - ending	<u>\$ 633,669</u>	<u>\$ 4,941</u>	<u>\$ 39</u>	<u>\$ 54,920</u>	<u>\$ 5,680</u>	<u>\$ -</u>	<u>\$ (7,565)</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Jail Expansion Lease	General Obligation Bond 2010 Proceeds	Family And Children Services	General Obligation Equipment Bond 2006 Proceeds	Transportation Revenue Bond Project	General Obligation Equipment Bond 2006	Cumulative Capital Development
Cash and investments - beginning	\$ 464,220	\$ -	\$ 199,759	\$ 114,949	\$ -	\$ 17,493	\$ 2,881,973
Receipts:							
Taxes	830,717	-	-	-	-	721,318	1,030,341
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	88,671	-	-	-	-	78,818	109,535
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	1,685,693	-	5,709	5,870,200	-	56,901
Total receipts	919,388	1,685,693	-	5,709	5,870,200	800,136	1,196,777
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	994,400	-	-	-	-	867,175	99,074
Capital outlay	-	-	-	-	-	-	809,611
Other disbursements	-	-	-	-	-	-	-
Total disbursements	994,400	-	-	-	-	867,175	908,685
Excess (deficiency) of receipts over disbursements	(75,012)	1,685,693	-	5,709	5,870,200	(67,039)	288,092
Cash and investments - ending	<u>\$ 389,208</u>	<u>\$ 1,685,693</u>	<u>\$ 199,759</u>	<u>\$ 120,658</u>	<u>\$ 5,870,200</u>	<u>\$ (49,546)</u>	<u>\$ 3,170,065</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Park Non-Reverting Capital Improvement	Indiana Housing And Community Development	Road And Bridge Bond Project	Cumulative Bridge	General Drain Improvement	Employee Benefit Plan	Employee Flex Spending Plan
Cash and investments - beginning	\$ 19,181	\$ -	\$ 36	\$ 1,833,806	\$ 58,878	\$ (39,168)	\$ 11,872
Receipts:							
Taxes	-	-	-	1,330,103	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	141,411	-	-	-
Charges for services	107,759	-	-	391,802	-	2,967,319	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	5,664	233,808	-	130,342
Total receipts	107,759	-	-	1,868,980	233,808	2,967,319	130,342
Disbursements:							
Personal services	-	-	-	419,228	-	-	-
Supplies	3,914	-	-	-	-	-	-
Other services and charges	-	6,950	-	101,029	-	-	-
Capital outlay	44,500	-	-	585,111	-	-	-
Other disbursements	-	-	-	-	153,518	2,769,655	130,821
Total disbursements	48,414	6,950	-	1,105,368	153,518	2,769,655	130,821
Excess (deficiency) of receipts over disbursements	59,345	(6,950)	-	763,612	80,290	197,664	(479)
Cash and investments - ending	\$ 78,526	\$ (6,950)	\$ 36	\$ 2,597,418	\$ 139,168	\$ 158,496	\$ 11,393

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Workers' Compenation Trust	Liability And Casualty Trust	Former Workers' Compensation Trust	Sheriff's Pension Trust	Animal Shelter General Donation	Animal Shelter Building Donation	Child Advocacy Centrr Donations
Cash and investments - beginning	\$ -	\$ -	\$ 56,314	\$ 7,989,988	\$ 22,841	\$ 2,661	\$ 1,800
Receipts:							
Taxes	-	-	-	1,441,729	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	71,539	10,002	110	-	25,333	7	2,005
Total receipts	<u>71,539</u>	<u>10,002</u>	<u>110</u>	<u>1,441,729</u>	<u>25,333</u>	<u>7</u>	<u>2,005</u>
Disbursements:							
Personal services	-	-	-	485,449	-	-	-
Supplies	-	-	-	-	19,937	-	60
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	61,221	-	-	-	-	-	-
Total disbursements	<u>61,221</u>	<u>-</u>	<u>-</u>	<u>485,449</u>	<u>19,937</u>	<u>-</u>	<u>60</u>
Excess (deficiency) of receipts over disbursements	<u>10,318</u>	<u>10,002</u>	<u>110</u>	<u>956,280</u>	<u>5,396</u>	<u>7</u>	<u>1,945</u>
Cash and investments - ending	<u>\$ 10,318</u>	<u>\$ 10,002</u>	<u>\$ 56,424</u>	<u>\$ 8,946,268</u>	<u>\$ 28,237</u>	<u>\$ 2,668</u>	<u>\$ 3,745</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Sara Woods Memorial	City And Town Court Cost (3%)	Coroner's Continuing Education	Weed Cutting	Tax Sale Surplus	Tax Sale Redemption	Surplus Tax
Cash and investments - beginning	\$ 3,624	\$ 24,672	\$ 890	\$ -	\$ 60,701	\$ -	\$ 906,889
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	6,195	24,614	10,791	58,951	4,157,959	194,507	867,101
Total receipts	<u>6,195</u>	<u>24,614</u>	<u>10,791</u>	<u>58,951</u>	<u>4,157,959</u>	<u>194,507</u>	<u>867,101</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	10,857	-	-	-	-
Other services and charges	4,328	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	45,660	-	58,951	1,031,750	188,536	485,270
Total disbursements	<u>4,328</u>	<u>45,660</u>	<u>10,857</u>	<u>58,951</u>	<u>1,031,750</u>	<u>188,536</u>	<u>485,270</u>
Excess (deficiency) of receipts over disbursements	<u>1,867</u>	<u>(21,046)</u>	<u>(66)</u>	<u>-</u>	<u>3,126,209</u>	<u>5,971</u>	<u>381,831</u>
Cash and investments - ending	<u>\$ 5,491</u>	<u>\$ 3,626</u>	<u>\$ 824</u>	<u>\$ -</u>	<u>\$ 3,186,910</u>	<u>\$ 5,971</u>	<u>\$ 1,288,720</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	State Fines And Forfeitures	State Sales Disclosure Fee	Delinquent Sewer Collections	Countermeasures Fees	Johnson County Sheriff's Deferral	Inheritance Tax	Final HEA 1001 2007-2008 PTRC Distributions
Cash and investments - beginning	\$ 2,900	\$ 1,565	\$ -	\$ 972	\$ 42,142	\$ 757,943	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	50,004	13,993	491,991	-	20,043	2,825,790	461,292
Total receipts	50,004	13,993	491,991	-	20,043	2,825,790	461,292
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	461,292
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	42,552	14,223	491,991	972	-	3,432,648	-
Total disbursements	42,552	14,223	491,991	972	-	3,432,648	461,292
Excess (deficiency) of receipts over disbursements	7,452	(230)	-	(972)	20,043	(606,858)	-
Cash and investments - ending	\$ 10,352	\$ 1,335	\$ -	\$ -	\$ 62,185	\$ 151,085	\$ -

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Property Tax Replacement Credit Distributions	Treasurer's Collect Fees Judgement	Withholding Net Payroll	Withholding AUL Deferred Compensation	Withholding Short Term Disability	Withholding Retirement PERF	Withholding Federal Tax
Cash and investments - beginning	\$ -	\$ 343	\$ -	\$ -	\$ 18,632	\$ 13,829	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	9,181,981	-	13,465,422	73,081	-	488,364	1,662,462
Total receipts	9,181,981	-	13,465,422	73,081	-	488,364	1,662,462
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	9,181,981	343	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	13,465,422	73,081	18,632	365,864	1,662,462
Total disbursements	9,181,981	343	13,465,422	73,081	18,632	365,864	1,662,462
Excess (deficiency) of receipts over disbursements	-	(343)	-	-	(18,632)	122,500	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 136,329	\$ -

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Withholding State Tax	Withholding Social Security	Withholding County Option Tax	Withholding Employee Health Insurance	Withholding American Family Life	Employee Group Self-Funded Health Insurance	Withholding Garnishment Wages
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 193,951	\$ 299
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	613,743	1,389,613	194,731	500,158	30,532	18,646	24,104
Total receipts	613,743	1,389,613	194,731	500,158	30,532	18,646	24,104
Disbursements:							
Personal services	-	-	-	-	-	98,965	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	613,805	1,389,613	194,749	500,158	30,532	-	24,403
Total disbursements	613,805	1,389,613	194,749	500,158	30,532	98,965	24,403
Excess (deficiency) of receipts over disbursements	(62)	-	(18)	-	-	(80,319)	(299)
Cash and investments - ending	\$ (62)	\$ -	\$ (18)	\$ -	\$ -	\$ 113,632	\$ -

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Professional Liability Work Compensation And Casualty	Withholding Employee Benefit Plan Premium	State Special Death Benefit Fee	Withholding Dental And Vision Insurance	Withholding Guardian Life	Withholding United Way	Park Sales Tax Collections
Cash and investments - beginning	\$ 37,350	\$ 4,357	\$ 1,770	\$ 6,209	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	72,937	22,160	154,288	36,821	7,404	6,051
Total receipts	-	72,937	22,160	154,288	36,821	7,404	6,051
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	72,416	22,245	154,731	36,804	7,404	6,051
Total disbursements	-	72,416	22,245	154,731	36,804	7,404	6,051
Excess (deficiency) of receipts over disbursements	-	521	(85)	(443)	17	-	-
Cash and investments - ending	\$ 37,350	\$ 4,878	\$ 1,685	\$ 5,766	\$ 17	\$ -	\$ -

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Education Plate Fee	Tax Sale Costs	Financial Institutions Tax Distributions	Campaign Finance Enforcement	Withholding Sheriff Pension 3%	Withholding Uniform Highway	Withholding Campaign Contributions
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 3,345	\$ -	\$ 137	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	58,100	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	4,031	-	321,265	475	69,381	8,782	709
Total receipts	4,031	58,100	321,265	475	69,381	8,782	709
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	58,100	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,031	-	321,265	-	63,867	8,772	709
Total disbursements	4,031	58,100	321,265	-	63,867	8,772	709
Excess (deficiency) of receipts over disbursements	-	-	-	475	5,514	10	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 3,820	\$ 5,514	\$ 147	\$ -

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Withholding American United Life Insurance	Johnson County Wheel/Surtax Distributions	Mortgage Fees- State	Interstate Compact Fee- State	Commercial Vehicle Excise Tax Distributions	Certified Shares Tax Distributions	Homestead Credit Rebate
Cash and investments - beginning	\$ -	\$ -	\$ 1,230	\$ 150	\$ -	\$ -	\$ 1,348
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	3,316	3,492,146	16,576	1,381	397,810	27,644,735	84,255
Total receipts	<u>3,316</u>	<u>3,492,146</u>	<u>16,576</u>	<u>1,381</u>	<u>397,810</u>	<u>27,644,735</u>	<u>84,255</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3,316	3,492,146	15,963	1,373	397,810	27,644,735	84,255
Total disbursements	<u>3,316</u>	<u>3,492,146</u>	<u>15,963</u>	<u>1,373</u>	<u>397,810</u>	<u>27,644,735</u>	<u>84,255</u>
Excess (deficiency) of receipts over disbursements	-	-	613	8	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,843</u>	<u>\$ 158</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,348</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Withholding Section 457	Withholding Child Support	Withholding Flexplus	Withholding Wage Assignment	Withholding Equi-Vest	HEA 1001 State Homestead Credit	Prosecutors Bad Check Services
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,152	\$ 66,021
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	11,286
Other receipts	22,092	85,344	130,436	16,339	57,463	1,969,806	-
Total receipts	<u>22,092</u>	<u>85,344</u>	<u>130,436</u>	<u>16,339</u>	<u>57,463</u>	<u>1,969,806</u>	<u>11,286</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	22,092	85,344	130,336	16,339	57,463	1,978,253	-
Total disbursements	<u>22,092</u>	<u>85,344</u>	<u>130,336</u>	<u>16,339</u>	<u>57,463</u>	<u>1,978,253</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	-	-	100	-	-	(8,447)	11,286
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,705</u>	<u>\$ 77,307</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	State Share 2008 and Prior	Tax	Animal	Inmate	Community	Juvenile	Adult
	Delinquent Taxes	Distribution	Shelter	Trust	Corrections	Probation	Probation
Cash and investments - beginning	\$ -	\$ -	\$ 10,256	\$ 24,589	\$ 110,227	\$ 5,673	\$ 33,635
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	3,602	140,735,171	96,498	567,533	1,190,521	67,510	575,925
Total receipts	3,602	140,735,171	96,498	567,533	1,190,521	67,510	575,925
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3,602	140,735,171	101,385	562,832	1,220,043	69,068	580,167
Total disbursements	3,602	140,735,171	101,385	562,832	1,220,043	69,068	580,167
Excess (deficiency) of receipts over disbursements	-	-	(4,887)	4,701	(29,522)	(1,558)	(4,242)
Cash and investments - ending	\$ -	\$ -	\$ 5,369	\$ 29,290	\$ 80,705	\$ 4,115	\$ 29,393

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Park And Recreation	Clerk's Trust	Clerk's Child Support Trust	Clerk's Trust To Auditor	Drainage Board Trust	Sheriff's Property Room Trust
Cash and investments - beginning	\$ 2,452	\$ 1,474,696	\$ 23,710	\$ 70,761	\$ -	\$ 60,950
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	349,868	5,342,498	2,391,583	1,102,137	8,988	2,871
Total receipts	<u>349,868</u>	<u>5,342,498</u>	<u>2,391,583</u>	<u>1,102,137</u>	<u>8,988</u>	<u>2,871</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	352,320	5,219,411	2,392,531	1,102,772	7,338	2,882
Total disbursements	<u>352,320</u>	<u>5,219,411</u>	<u>2,392,531</u>	<u>1,102,772</u>	<u>7,338</u>	<u>2,882</u>
Excess (deficiency) of receipts over disbursements	<u>(2,452)</u>	<u>123,087</u>	<u>(948)</u>	<u>(635)</u>	<u>1,650</u>	<u>(11)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 1,597,783</u>	<u>\$ 22,762</u>	<u>\$ 70,126</u>	<u>\$ 1,650</u>	<u>\$ 60,939</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Sheriff's Trust	Planning And Zoning Trust	Health Department Trust	Recorder's Trust	Treasurer's Trust	Totals
Cash and investments - beginning	\$ 31,256	\$ 12,028	\$ 35,651	\$ 61,643	\$ 3,534,249	\$ 41,911,556
Receipts:						
Taxes	-	-	-	-	-	35,436,914
Licenses and permits	-	-	-	-	-	460,438
Intergovernmental	-	-	-	-	-	12,579,780
Charges for services	-	-	-	-	-	8,288,711
Fines and forfeits	-	-	-	-	-	4,111,100
Other receipts	8,383,464	231,079	244,109	712,176	147,849,396	395,013,721
Total receipts	<u>8,383,464</u>	<u>231,079</u>	<u>244,109</u>	<u>712,176</u>	<u>147,849,396</u>	<u>455,890,664</u>
Disbursements:						
Personal services	-	-	-	-	-	26,486,240
Supplies	-	-	-	-	-	14,382,165
Other services and charges	-	-	-	-	-	8,759,308
Capital outlay	-	-	-	-	-	6,187,726
Other disbursements	8,391,520	208,937	225,195	696,399	148,954,984	385,886,470
Total disbursements	<u>8,391,520</u>	<u>208,937</u>	<u>225,195</u>	<u>696,399</u>	<u>148,954,984</u>	<u>441,701,909</u>
Excess (deficiency) of receipts over disbursements	<u>(8,056)</u>	<u>22,142</u>	<u>18,914</u>	<u>15,777</u>	<u>(1,105,588)</u>	<u>14,188,755</u>
Cash and investments - ending	<u>\$ 23,200</u>	<u>\$ 34,170</u>	<u>\$ 54,565</u>	<u>\$ 77,420</u>	<u>\$ 2,428,661</u>	<u>\$ 56,100,311</u>

JOHNSON COUNTY
SUPPLEMENTARY INFORMATION
SCHEDULE OF CAPITAL ASSETS

December 31, 2010

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 infrastructure assets (those reported by governmental activities) are included regardless of their acquisition date or amount. The government was able to estimate the historical cost for the initial reporting of these assets through backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are reported at historical cost.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 1,938,271
Infrastructure	123,316,447
Buildings	14,474,587
Improvements other than buildings	1,257,889
Machinery and equipment	13,542,763
Construction in progress	<u>2,954,821</u>
 Total governmental activities, capital assets not being depreciated	 <u>\$ 157,484,778</u>

JOHNSON COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2010

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	\$ 2,820,000	\$ 994,400
E911 Ameritech/SBC Equipment	438,951	447,996
E911 Motorola Radios	1,447,522	285,370
Highway Dodge Durango	7,737	8,072
Highway Ford F-250 Pickups	25,890	27,012
Sheriff Ford Crown Victorias	14,995	15,645
Park Chevrolet Silverado Pickups	16,792	17,576
Park Bobcat 8600	11,509	6,125
Park John Deere Equipment	24,590	12,295
Park Maintenance and Office Equipment	78,549	28,562
Park Golf Carts	56,351	18,784
Park Turf Vehicles	9,704	3,550
Notes and loans payable	39,452	40,717
Bonds payable:		
General obligation bonds:		
Equipment Bonds of 2010	1,660,000	866,970
Revenue bonds:		
Transportation Bonds of 2010 (Recovery Zone Economic Development Bonds)	<u>5,990,000</u>	<u>1,152,008</u>
Total governmental activities debt	<u>\$ 12,642,042</u>	<u>\$ 3,925,082</u>

JOHNSON COUNTY
OTHER REPORT

The annual report presented herein was prepared in addition to another official report prepared for the individual County office listed below:

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 the Johnson County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2010. 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, 2010.

Internal Control Over Compliance

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 and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

A deficiency in 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 and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

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

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

July 18, 2011

JOHNSON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2010

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 2010	10.553	None	\$ 16,634
National School Lunch Program Calendar Year 2010	10.555	None	<u>25,583</u>
Total for cluster			<u>42,217</u>
Pass-Through Indiana Department of Health Special Supplemental Nutrition Program for Women, Infants, and Children	10.557		
Fiscal Year 2010, Basic		Contract WIC 140-1	289,327
Fiscal Year 2010, Peer Counselor Grant		Contract WPCG 140-3	40,216
Fiscal Year 2010, Peer Counselor Grant		Contract WPCG 140-5	3,620
Fiscal Year 2011, Basic		Contract WIC 140-1	98,230
Fiscal Year 2011, Peer Counselor Grant		Contract WPCG 140-5	<u>1,139</u>
Total for program			<u>432,532</u>
Pass-Through Indiana Department of Education Child and Adult Care Food Program Calendar Year 2010	10.558	None	<u>7,266</u>
Total for federal grantor agency			<u>482,015</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through Indiana Office of Community and Rural Affairs CDBG - State-Administered Small Cities Program Cluster			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (State-Administered Small Cities Program)	14.228		
FEMA Public Assistance Match Disaster Recovery		DR1A-09-083	121,368
Johnson Memorial Hospital Disaster Recovery		DR1A-09-087	35,508
Johnson County REMC Disaster Recovery		DR1A-09-089	18,679
Pass-Through Indiana Housing and Community Development Flood of 2008 Home Buyout		DRIHB-009-006	<u>6,950</u>
Total for cluster			<u>182,505</u>
Total for federal grantor agency			<u>182,505</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct grant			
State Criminal Alien Assistance Program Fiscal Year 2010 Funding	16.606	2010-AP-BX-0502	<u>6,496</u>
"ARRA" Public Safety Partnership and Community Policing Grants COPS Technology Program	16.710	2009-CKWX0216	<u>490,959</u>
"ARRA" Recovery Act - Edward Byrne Memorial Justice Assistance Grants to Localities Fiscal Year 2009	16.804	2009-SB-B9-1812	<u>3,450</u>
Pass-Through Indiana Criminal Justice Institute Juvenile Accountability Block Grants	16.523		
Johnson County Juvenile Corrections, Nurturing Parenting Programs		07-JB-016	6,383
Johnson County Juvenile Detention Center		07-JB-032	39,375
Johnson County Juvenile Corrections, Nurturing Parenting Programs		08-JB-004	14,484
Johnson County Juvenile Detention Center		08-JB-005	<u>30,000</u>
Total for program			<u>90,242</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, 2010
(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 Indiana Criminal Justice Institute (continued)			
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540		
Indiana Juvenile Detention Association Training Project		05-JF-009	4,707
Indiana Juvenile Detention Association Training Project		09-JF-009	18,664
Johnson County Day Reporting Program		09-JF-010	30,316
Juvenile Mental Health Screening and Assessment Pilot Program		09-JF-020	<u>63,930</u>
Total for program			<u>117,617</u>
Pass-Through National Children's Alliance			
Missing Children's Assistance Program Improvement	16.543	031-FRAN-IN-PED09	<u>2,006</u>
Pass-Through Indiana Criminal Justice Institute			
Crime Victim Assistance	16.575		
Victim Assistance Program		09-VA-065	27,967
Victim Assistance Program		09VAPR141	15,088
Victim Assistance Program		09VAPR173	<u>13,775</u>
Total for program			<u>56,830</u>
Violence Against Women Formula Grants	16.588		
Domestic Violence Intervention Program		09-ST-026	15,315
Domestic Violence Intervention Program		10-STPR-020	<u>20,740</u>
Total for program			<u>36,055</u>
Total for federal grantor agency			<u>803,655</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 Inspections, Phase I 2010, Phase II 2012		0902014	57,009
East/West Corridor, Phase 1		0600495	3,186
Olive Branch and Morgantown Road Intersection		400078	26,196
Fairview Road and Morgantown Road Intersection		0810325	72,658
2008 Safe Routes to Schools		0810428	<u>8,395</u>
Total for cluster			<u>167,444</u>
Transit Services Programs Cluster			
Job Access - Reverse Commute	20.516		
Section 5316/JARC Capital		370104	5,740
Section 5316/JARC Planning		370104	<u>30,505</u>
Total for program			<u>36,245</u>
New Freedom Program	20.521		
Section 5317/New Freedom Operating		560059	<u>99,183</u>
Total for cluster			<u>135,428</u>
Pass-Through Indiana Criminal Justice Institute			
Highway Safety Cluster			
State and Community Highway Safety	20.600		
Seat Belt - Big City County		PT-09-04-01-41	<u>6,726</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, 2010
(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 Criminal Justice Institute (continued)			
Highway Safety Cluster (cluster)			
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601		
DUI Task Force Indiana		K8-2009-03-03-15	10,618
Seat Belt - Big City County		PT-10-04-04-35	57,768
DUI Task Force Indiana		K8-2010-03-03-15	44,970
Fatality Crash Reduction Effort		K4-2010-08-01-09	<u>33,645</u>
Total for program			<u>147,001</u>
Total for cluster			<u>153,727</u>
Pass-Through Indiana Department of Transportation			
Formula Grants for Other Than Urbanized Areas	20.509		
"ARRA" 2009 Capital		81818	1,017,711
2010 Operating Grant		18027270	<u>776,950</u>
Total for program			<u>1,794,661</u>
Pass-Through Indiana Department of Homeland Security			
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703		
2009 Hazardous Materials Emergency Preparedness Training Grant		C44P-0-142A	37,597
2011 Hazardous Materials Emergency Preparedness Training Grant		C44P-1-179A	<u>2,511</u>
Total for program			<u>40,108</u>
Total for federal grantor agency			<u>2,291,368</u>
<u>U.S. GENERAL SERVICES ADMINISTRATION</u>			
Pass-Through Indiana Secretary of State			
Election Reform Payments	39.011		
Fiscal Year 2007		None	<u>112,172</u>
<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	93.008		
2008 Capacity Building Award		Contract # MRC 08 0377	<u>3,491</u>
Pass-Through Indiana Department of Health			
Public Health Emergency Preparedness	93.069		
Public Health Emergency Preparedness (Base Grant)		5U90TP517024-09	4,646
Public Health Emergency Preparedness (CRI Grant)		5U90TP517024-09	1,871
Public Health Emergency Preparedness (CRI Grant)		BPRS 140-6	11,742
Public Health Emergency Preparedness (Base Grant)		BPRS 140-70	1,224
Public Health Emergency Preparedness (CRI Grant)		BPRS 140-71	9,449
H1N1		1H75TP000339-01	<u>128,711</u>
Total for program			<u>157,643</u>
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283		
Public Health Preparedness and Emergency Response		U90/CCU517024-07	<u>4</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, 2010
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</u>			
Pass-Through Indiana Department of Child Services			
Child Support Enforcement	93.563		
Prosecuting Attorney Expenditures		None	343,773
Clerk of the Circuit Court Expenditures		None	34,924
Court Expenditures		None	129,839
Collection Incentives		None	133,046
Indirect Costs		None	<u>122,917</u>
Total for program			<u>764,499</u>
Pass-Through Indiana Supreme Court			
State Court Improvement Program	93.586		
Court Improvement Project CASA		None	<u>27,500</u>
Pass-Through Indiana Department of Health			
National Bioterrorism Hospital Preparedness Program	93.889		
Fiscal Year 2010		BHP 140-2	<u>5,000</u>
Total for federal grantor agency			<u>958,137</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security			
Non-Profit Security Program	97.008		
FY2008 District 5 CEMP Revisions		C44P-9-569A	<u>152,510</u>
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		
Flood of 2008		Disaster 1766	<u>1,516,453</u>
Hazard Mitigation Grant	97.039		
Flood of 2008 Home Buyout		C44P-1-048A	<u>20,850</u>
Emergency Management Performance Grants	97.042		
FY 2009 Local Salary Allocations		C44P-0-291A	<u>35,625</u>
Citizens Corps	97.053		
2004 Community Emergency Response Team		None	1,064
2008 Homeland Security Grant Program Subgrant		C44P-0-348A	<u>4,822</u>
Total for program			<u>5,886</u>
State Homeland Security Program	97.073		
2005 HazMat District 5 Training		C44P-8-133A	2,340
2007 District Task Force Groups		C44P-8-320A	35,489
2007 District 5 Exercise		C44P-9-465A	13,945
2007 SHSP RACES DTL		C44P-9-489A	1,153
2008 Local EOD Team Enhancements		C44P-9-572A	60,687
2008 District Planning Council Administrators		C44P-0-124A	9,700
2009 District 5 Interoperable Communications		C44P-0-203A	441,462
2009 Exercise Initiatives		C44P-0-396A	<u>963</u>
Total for program			<u>565,739</u>
Law Enforcement Terrorism Prevention Program	97.074		
FY 2007 Critical Infrastructure Protection		C44P-0-073A	54,000
FY 2007 Web GIS Part 2		C44P-0-404A	<u>4,820</u>
Total for program			<u>58,820</u>
Total for federal grantor agency			<u>2,355,883</u>
Total federal awards expended			<u>\$ 7,185,735</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

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Johnson County (County) and is presented in accordance with the 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.

Note 2. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2010:

Program Title	Federal CFDA Number	2010
CDBG – State-Administered Small Cities Program Cluster		\$ 51,187
Transit Services Programs Cluster		135,428
Formula Grants for Other Than Urbanized Areas	20.509	1,794,661

JOHNSON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	Yes
Significant deficiency identified?	None reported
Noncompliance material to financial statements noted?	Yes

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	No
Significant deficiency identified?	None reported
Type of auditor's report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	No

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
16.710	"ARRA" Public Safety Partnership and Community Policing Grants
20.509	Formula Grants for Other Than Urbanized Areas
93.563	Child Support Enforcement
97.073	State Homeland Security Program

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

Auditee qualified as low-risk auditee? No

Section II – Financial Statement Findings

FINDING 2010-1, 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, 2010. This account was still not reconciled as of June 27, 2011. 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 audit for the period ending December 31, 2009, that bank accounts need to be reconciled and adjustments researched each month. 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 get all bank accounts reconciled and balanced with the Treasurer's Daily Balance of Cash and Depositories. Reconcilements need to be brought current and then performed timely at the end of each month.

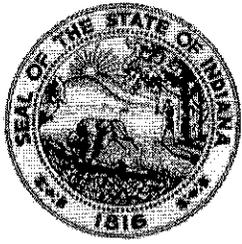
Indiana Code 5-13-6-1(e) states in part: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

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 of Indiana, Chapter 10)

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

**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
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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Finding Number 2009-02, Special Tests and Provisions – Child Support Enforcement 93.563

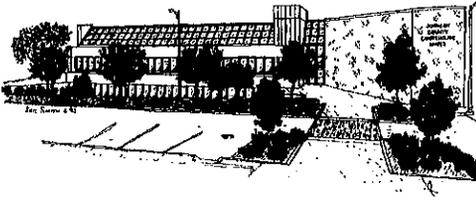
Original SBA Audit Report Number: B37497
Fiscal Year 2009
Auditee Contact Person Lisa L. Lancaster
Title of Contact Person Administrator
Phone Number 317-346-4582

Status of Finding: 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. Cases that should have been NIVD have been made NIVD, pursuant to Federal Case Closure Criteria, in the ISETS computer system. All open IV-D cases will continue to 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
1 Caisson Drive, Suite A
Franklin, IN 46131
317-346-4582



RITA E. SIEVERTSON

Johnson County Treasurer

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**CORRECTIVE ACTION PLAN FOR FINDING 2010-1, COUNTY TREASURER'S
BANK RECONCILEMENTTS**

On July 6, 2011, we started reviewing the bank account adjustments of all bank accounts and the reconciliation of our main bank account as of December 31, 2010. Once we believe we know where this stands in relation to the amounts reported in the Treasurer's Daily Balance of Cash and Depositories, we will begin balancing 20111 monthly to come to the same amount as reported on December 31, 2010. We are anticipating we will have the bank balances reconciled to the Treasurer's Daily Balance of Cash and Depositories by September 2011. After the monthly reconcilements are current we will take the appropriate steps to correct the records.

Once this is accomplished, we will make efforts to balance all of our bank accounts to the Treasurer's Daily Balance of Cash and Depositories within twenty days following the end of the month.

Rita E. Sievertson
Johnson County Treasurer

Dated: July 18, 2011

JOHNSON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 2, 2011, with Janice D. Richhart, Auditor; and John L. Price, President of the Board of County Commissioners.