

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT

OF

JOHNSON COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
08/22/2012

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SCHEDULE OF OFFICIALS

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



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF JOHNSON COUNTY, INDIANA

We have audited the accompanying financial statement of Johnson County (County), for the year ended December 31, 2011. This financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on the 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 presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2011, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated August 8, 2012, 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 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Included in the financial statement is 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 Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets are presented for additional analysis and are not required parts of the financial statement. They 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, 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

August 8, 2012



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENT
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, 2011, and have issued our report thereon dated August 8, 2012. 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.

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.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENT
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 is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

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

August 8, 2012

FINANCIAL STATEMENT

The financial statement and accompanying notes were approved by management of the County. The financial statement and notes are presented as intended by the County.

JOHNSON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011

Fund	Cash and Investments		Cash and Investments	
	01-01-11	Receipts	Disbursements	12-31-11
General	\$ 6,994,364	\$ 24,797,577	\$ 26,263,240	\$ 5,528,701
County Highway	1,244,333	2,835,337	3,010,091	1,069,579
Local Road and Street	721,673	716,794	657,283	781,184
Sheriff Accident Report	4,533	1,922	3,576	2,879
Sheriff Firearms Training	84,509	28,086	75,471	37,124
Park Non-Reverting Operating	80,324	108,243	109,007	79,560
County Health	489,101	628,284	651,771	465,614
County Alcohol and Drug	171,015	98,263	120,573	148,705
Inspection Fees - New Subdivisions	293,249	52,774	51,986	294,037
Animal Shelter	166,419	330,141	308,860	187,700
Clerk's Records Perpetuation	16,846	22,266	19,814	19,298
Electronic Map Generation	6,198	2,135	-	8,333
Prosecutor Deferral Program	419,914	355,782	407,591	368,105
Emergency Telephone System	120,281	1,154,626	893,274	381,633
Drainage Maintenance Combined	478,792	280,058	250,892	507,958
Emergency Planning and Right To Know	17,056	35,357	31,929	20,484
93.563 Prosecutor IVD Incentive Post 1999	-	69,535	-	69,535
County Extradition	11,073	72,750	6,833	76,990
Supplemental Juvenile Probation Service	7,356	44,049	46,584	4,821
Recorder's Records Perpetuation	447,146	239,790	96,305	590,631
User Fee/Jury Fee	224,366	24,306	7,845	240,827
Local Health Maintenance	246,942	88,357	85,250	250,049
Pretrial Diversion Program	351,803	208,804	187,368	373,239
CASA - Guardian Ad Litem	27,340	66,088	19,946	73,482
Auditor's Plat Map Maintenance	64,909	27,458	25	92,342
County Misdemeanant	42,170	66,913	56,608	52,475
Supplemental Public Defender Service Fee	66,527	35,486	29,538	72,475
93.563 Clerk IVD Incentive Post 1999	-	206,091	-	206,091
Surveyor's Corner Perpetuation	166,452	23,490	47,764	142,178
Rainy Day	1,188,343	395,572	121	1,583,794
County Medical Care For Inmates	24,320	23,927	33,474	14,773
Community Corrections Adult Grant	81,482	461,411	471,440	71,453
Tobacco Settlement Health Department	309,680	53,157	60,104	302,733
Child Advocacy	7,230	675	-	7,905
Levy Excess	61,212	-	44,283	16,929
Identification Security Protection	191,760	38,318	-	230,078
Food and Beverage Tax Distributions	149,791	2,502,365	2,484,065	168,091
Interpreter Fees-Superior Court 3	8,434	5,872	-	14,306
Wireless Emergency Telephone	768,295	436,810	504,149	700,956
93.563 Prosecutor Title IVD Prior 1999	-	5,431	-	5,431
Alternative Dispute Resolution	93,675	87,042	64,367	116,350
Property Reassessment 2009 (2006)	986,482	958	623,398	364,042
Property Reassessment 2017 (2015)	-	514,321	131,058	383,263
Cumulative Capital Development	3,170,065	1,127,981	576,024	3,722,022
Park Non-Reverting Capital Improvement	78,526	102,205	46,509	134,222
Cumulative Bridge	2,597,418	1,653,729	1,031,974	3,219,173
General Drain Improvement	139,168	117,233	138,917	117,484
City and Town Court Cost (3%)	3,626	20,924	21,292	3,258
Coroner's Continuing Education	824	11,617	11,397	1,044
Clerk's Trust Account Supplemental CAR	1,597,783	4,223,861	4,518,615	1,303,029
Special Assessment	-	160,820	160,820	-
Tax Sale Surplus	3,186,910	1,326,111	3,028,069	1,484,952
Tax Sale Redemption	5,971	617,403	623,374	-
Surplus Tax	1,288,720	603,637	732,324	1,160,033
State Fines and Forfeitures	10,352	90,869	93,577	7,644
State Sales Disclosure Fee	1,335	13,932	13,752	1,515
Delinquent Sewer Collections	-	323,616	323,616	-
Overweight Vehicles Fines	-	30	-	30
Johnson County Sheriff's Deferral	62,185	24,123	47,910	38,398
Inheritance Tax	151,085	2,786,458	2,284,362	653,181
State Special Death Benefit Fee	1,685	19,945	20,265	1,365
Education Plate Fee	-	3,188	2,925	263

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, 2011
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Financial Institutions Tax Distributions	-	332,668	332,668	-
Campaign Finance Enforcement	3,820	-	-	3,820
Withholding Sheriff Pension 3%	5,514	75,695	81,209	-
Johnson County Wheel/Surtax Distributions	-	3,506,275	3,506,275	-
State Auditor's Mortgage Fee	1,843	16,757	16,945	1,655
County Offender Transportation	158	2,051	2,084	125
Commercial Vehicle Excise Tax Distributions	-	404,175	404,175	-
Homestead Credit Rebate	1,348	-	-	1,348
HEA 1001-2008 State Homestead Credit	1,705	27,461	-	29,166
Prosecutors Bad Check Services	77,307	11,055	-	88,362
County Park and Recreation Department	-	3,465	-	3,465
Recorder's Trust Supplemental CAR	77,420	65,201	77,420	65,201
Planning and Zoning Trust Supplemental CAR	34,170	13,215	34,170	13,215
Drainage Board Trust Supplemental CAR	1,650	1	1,650	1
Sheriff's Property Room Trust Supplemental CAR	60,939	23,531	3,334	81,136
Sheriff's Commissary Supplemental CAR	633,669	396,095	460,439	569,325
Sheriff's Special Fund Supplemental CAR	54,920	18,955	9,429	64,446
Sheriff's Reserve Fund Supplemental CAR	5,680	1,100	500	6,280
Sheriff's Trust Account Supplemental CAR	23,200	6,484,903	6,475,903	32,200
Sheriff's Inmate Trust Supplemental CAR	29,290	515,292	517,688	26,894
Animal Shelter Supplemental CAR	5,369	3,924	5,369	3,924
Juvenile Detention Coin Phone Supplemental CAR	4,941	6,081	4,278	6,744
Juvenile Detention Vending Supplemental CAR	39	144	39	144
Treasurer's Trust Supplemental CAR	2,428,661	5,008,932	2,428,661	5,008,932
Health Department Trust Supplemental CAR	54,565	53,551	54,565	53,551
County Employee Benefit Plan (current) Supplemental CAR	-	3,380,557	3,312,597	67,960
County Employee Flex Spending Plan -BMS Supplemental CAR	11,393	110,083	112,061	9,415
Workers' Compensation Trust (current) Supplemental CAR	10,318	235,182	230,066	15,434
Liability and Casualty Trust Supplemental CAR	10,002	5	-	10,007
County Employee Benefit Trust (former) Supplemental CAR	158,496	281	-	158,777
Workers' Compensation Trust (former) Supplemental CAR	56,424	36	176	56,284
Community Corrections Commissary Supplemental CAR	166,066	109,377	119,522	155,921
Community Corrections Supplemental CAR	80,705	72,740	80,705	72,740
Clerk Trust Child Support Supplemental CAR	22,762	2,191,420	2,189,391	24,791
Clerk Trust To Auditor Supplemental CAR	70,126	1,092,675	1,087,869	74,932
Juvenile Probation Supp CAR	4,115	4,005	4,115	4,005
Adult Probation Supplemental CAR	25,522	20,680	25,522	20,680
Adult Probation (Credit Card) Supplemental CAR	3,871	2,010	3,871	2,010
Sheriff's Pension Trust Supplemental CAR	8,946,268	1,123,905	741,303	9,328,870
Elected Officials Training	-	5,696	-	5,696
Animal Shelter/Gene L Branigin Estate	5,143	-	4,530	613
Economic Development Service	10,285	16,125	18,360	8,050
Sheriff's Sex Offender State Fee 10%	6	628	634	-
Wheel/Surtax County Portion	1,481,864	1,708,363	1,973,258	1,216,969
Dangerous Driving Enforcement	-	18,642	18,638	4
Sheriffs Service Of Process Fees	-	80,043	80,043	-
Juvenile Probation Administrative Fees	(1,815)	14,886	10,586	2,485
Community Corrections CTP Grant	10,443	19,740	33,749	(3,566)
Sheriff Law Enforcement Continuing Education	28,348	17,589	-	45,937
Park Gift	9,117	18,394	613	26,898
Casa Fee and Donation	3,769	4,325	6,422	1,672
Access Johnson County Grant	-	1,098,862	1,098,862	-
Victim Assistance Grant 7/1/09-6/30/10	(13,815)	53,998	58,245	(18,062)
S.T.O.P. Grant 7/1/08-6/30/09	(23,903)	37,500	38,519	(24,922)
Community Corrections Juvenile Project Income	41,317	73,028	88,339	26,006
Women Infants Children Program	(21,316)	463,391	466,347	(24,272)
Court Improvement Project Grant CASA	(5,000)	26,500	26,500	(5,000)
Johnson County Family Court	13,913	-	5,800	8,113
Women Infant Children Donations	922	5,300	4,592	1,630
Pro Bono (Intake) Grant	-	4,000	4,000	-
Voting System Reimbursement	571,201	-	30,122	541,079
Juvenile Mental Health Pilot Grant	-	48,894	48,894	-

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, 2011
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Sheriff's Narcotic Seizure	10,877	4,480	5,882	9,475
Olive Branch Road Project	1,622	-	-	1,622
Law Enforcement Continuing Education Fees	3,163	3,260	4,262	2,161
Riverboat Revenue Sharing Distributions	-	792,111	792,111	-
Community Corrections Adult Project Income	925,671	926,382	865,048	987,005
Immunization Health Grant	-	26,223	26,223	-
Railroad Crossing Upgrade	44,936	-	-	44,936
2008 Flood Oren Wright Building	1,563,835	700	691,365	873,170
Tax Distributions	-	142,599,169	142,599,169	-
Forfeiture and Seizure - Prosecutor	17,911	1,956	6,075	13,792
Disaster Recovery Grant-REMC	-	540,208	540,208	-
Emergency Management Training CERT Grant	(2,040)	4,670	2,630	-
Access Stimulus Grant	-	11,897	11,897	-
State Homeland Security Grant 2006	(7,108)	183,359	182,845	(6,594)
Juvenile Accountability Block Grant 09JB007	-	1,770	4,031	(2,261)
Spanish Translation Grant	1,825	-	-	1,825
Infraction Judgments	21,731	214,178	222,545	13,364
COPS Technology Program	5,850	-	-	5,850
Juvenile Accountability Block Grant	(15,000)	25,000	10,000	-
CRI Health Grant	(9,449)	37,618	26,546	1,623
NACCHO 2008 Capacity Building Grant	7,508	5,000	3,324	9,184
Juvenile Accountability Block Grant	(5,588)	17,991	12,403	-
Public Health Preparedness Base Grant	(1,225)	10,685	10,596	(1,136)
Highway Safety Grant (OPO/DUI/BCC)	163	98,986	98,986	163
FCRE-Agressive Driving Grant	4	-	4	-
ACE 65 South Grant	2,934	-	-	2,934
CAPTA Grant	10,331	-	-	10,331
NACCHO (2) Grant	-	8,272	8,272	-
Animal Adoption Fee	44,353	28,620	25,614	47,359
Ordinance Fines	6,741	237	-	6,978
Homeland Law Enforcement Terrorism Protection	127,303	82,612	209,995	(80)
State Child Restraint System Fees	150	2,225	2,150	225
Sheriff's Sex Offender Fee	11,489	5,652	716	16,425
Drug Free Community	92,041	230,137	142,531	179,647
County Sales Disclosure Fee	44,341	13,924	27,883	30,382
Adult Probation Administrative Fees	8,937	48,934	48,361	9,510
Bioterrorism Preparedness Grant Health	1,648	-	-	1,648
FEMA Flood Buyout	33,488	1,963,119	1,932,753	63,854
Bioterrorism Preparedness 8/1/04-7/31/05	160	-	-	160
Juvenile Accountability Block Grant	-	48,169	48,169	-
OJJDP Conference Scholarship	698	-	-	698
Supplemental Adult Probation Service	113,690	402,363	535,213	(19,160)
Base Grant Health	468	-	468	-
CRI Grant Health	15,217	-	15,217	-
Johnson County Day Reporting	-	21,375	21,375	-
H1N1 2010 Grant	11,781	68,261	80,042	-
Sheriffs Office Lab Fee	610	165	-	775
GIS Maintenance	35,679	124,701	127,518	32,862
Storm Water Management Department	70,953	16,855	3,703	84,105
Surveyor Certification Alcoholic Beverage Permit Fee	5,500	2,100	-	7,600
Weights and Measures Ordinance Fines	650	1,250	-	1,900
Bid Bond Checks	42,887	1,275	26,420	17,742
Family and Children Bond 2009	(7,565)	7,565	-	-
Jail Expansion Lease	389,208	701,231	930,200	160,239
General Obligation Bond 2010 Proceeds	1,685,693	5,558	1,623,348	67,903
Family and Children Services	199,759	-	64,746	135,013
Equipment General Obligation Bond 2006 Proceeds	120,658	-	49,546	71,112
Transportation Revenue Bond Project	5,870,200	-	196,594	5,673,606
General Obligation Bond 2010 Debt Payment	-	827,642	439,570	388,072
General Obligation Equipment Bond 2006	(49,546)	49,546	-	-
Indiana Housing and Community Development	(6,950)	765,589	737,167	21,472
Road and Bridge Bond Project	36	-	-	36

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, 2011
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Animal Shelter General Donation	28,237	8,658	4,866	32,029
Animal Shelter Building Donations	2,668	-	2,191	477
Child Advocacy Center Donations	3,745	-	-	3,745
Sara Woods Memorial	5,491	6,000	8,075	3,416
16.523 Block Grant 09JB006	-	27	103	(76)
Public Health Preparedness and Res for H1N1	-	16,330	33,515	(17,185)
Payroll Withholding Net Payroll	-	13,353,424	13,353,424	-
Payroll Withholding AUL Deferred Compensation	-	64,646	64,646	-
Payroll Withholding Retirement PERF	136,329	501,316	508,872	128,773
Payroll Withholding Federal Tax	-	1,915,006	1,915,006	-
Payroll Withholding State Tax	(62)	603,537	603,475	-
Payroll Withholding Social Security	-	1,013,779	1,013,779	-
Payroll Withholding County Option Tax	(18)	195,490	195,472	-
Payroll Withholding Employee Health Insurance	-	601,045	601,045	-
Payroll Withholding American Family Life	-	30,952	30,952	-
Employee Group Self-Funded Health Insurance	113,632	135	52,835	60,932
Payroll Withholding Retirement Judges	-	2,784	2,784	-
Payroll Withholding Garnishment Wages	-	28,552	28,552	-
Professional Liability Work Compensation and Casualty	37,350	2,909	-	40,259
Payroll Employee Benefit Plan Premium	4,878	49,934	42,345	12,467
Payroll Withholding Dental and Vision Insurance	5,766	171,301	177,067	-
Payroll Withholding Guardian Life	17	36,741	36,741	17
Payroll Withholding United Way	-	7,039	7,039	-
Park Sales Tax Collections	-	5,440	5,443	(3)
Tax Sale Costs	-	24,942	24,942	-
Payroll Withholding Uniform Highway	147	9,334	9,416	65
Payroll Withholding Campaign Contribution	-	471	471	-
Payroll Withholding AUL Insurance	-	3,272	3,272	-
CAGIT Distribution	-	28,038,701	28,038,701	-
Payroll Withholding Section 457	-	28,026	28,026	-
Payroll Withholding Child Support	-	84,500	84,500	-
Payroll Withholding Flexplus	100	110,079	110,179	-
Payroll Withholding Voluntary AUL Loan	-	780	780	-
Payroll Withholding Wage Assignment	-	16,926	16,926	-
Payroll Withholding Equi-Vest	-	52,290	52,290	-
Totals	\$ 56,100,311	\$ 277,321,076	\$ 278,344,108	\$ 55,077,279

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.

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 include 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.

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,

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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).

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 statement. The aggregate disbursements include 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.

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

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.

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 statement. 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 any 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 Indiana Public Retirement System (INPRS) 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.

INPRS 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:

Indiana Public Retirement System
1 North Capital Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

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

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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, the County's 2011 Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the Annual Report of the County which is referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The supplementary information presented was approved by management of the County. It is presented as intended by the County.

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011

	General	County Highway	Local Road and Street	Sheriff Accident Report	Sheriff Firearms Training	Park Non-Reverting Operating	County Health
Cash and investments - beginning	\$ 6,994,364	\$ 1,244,333	\$ 721,673	\$ 4,533	\$ 84,509	\$ 80,324	\$ 489,101
Receipts:							
Taxes	18,953,254	4,139	714,619	-	-	21	279,465
Licenses and permits	171,032	25,868	-	-	26,710	-	-
Intergovernmental	2,168,557	2,684,092	2,175	-	-	-	27,944
Charges for services	1,361,518	-	-	1,922	-	108,072	238,663
Fines and forfeits	668,166	-	-	-	-	-	-
Other receipts	1,475,050	121,238	-	-	1,376	150	82,212
Total receipts	<u>24,797,577</u>	<u>2,835,337</u>	<u>716,794</u>	<u>1,922</u>	<u>28,086</u>	<u>108,243</u>	<u>628,284</u>
Disbursements:							
Personal services	18,720,166	1,823,471	-	-	-	-	604,026
Supplies	1,477,652	602,908	-	3,576	75,471	17,164	12,571
Other services and charges	4,155,686	259,237	-	-	-	43,690	32,309
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	153,256	324,475	657,283	-	-	48,132	2,865
Other disbursements	1,756,480	-	-	-	-	21	-
Total disbursements	<u>26,263,240</u>	<u>3,010,091</u>	<u>657,283</u>	<u>3,576</u>	<u>75,471</u>	<u>109,007</u>	<u>651,771</u>
Excess (deficiency) of receipts over disbursements	<u>(1,465,663)</u>	<u>(174,754)</u>	<u>59,511</u>	<u>(1,654)</u>	<u>(47,385)</u>	<u>(764)</u>	<u>(23,487)</u>
Cash and investments - ending	<u>\$ 5,528,701</u>	<u>\$ 1,069,579</u>	<u>\$ 781,184</u>	<u>\$ 2,879</u>	<u>\$ 37,124</u>	<u>\$ 79,560</u>	<u>\$ 465,614</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	County Alcohol and Drug	Inspection Fees - New Subdivisions	Animal Shelter	Clerk's Records Perpetuation	Electronic Map Generation	Prosecutor Deferral Program	Emergency Telephone System
Cash and investments - beginning	\$ 171,015	\$ 293,249	\$ 166,419	\$ 16,846	\$ 6,198	\$ 419,914	\$ 120,281
Receipts:							
Taxes	-	-	279,465	-	-	-	-
Licenses and permits	-	52,422	-	-	-	-	-
Intergovernmental	-	-	27,945	-	-	-	-
Charges for services	-	-	-	-	-	-	1,154,626
Fines and forfeits	98,263	-	22,086	22,266	-	350,237	-
Other receipts	-	352	645	-	2,135	5,545	-
Total receipts	<u>98,263</u>	<u>52,774</u>	<u>330,141</u>	<u>22,266</u>	<u>2,135</u>	<u>355,782</u>	<u>1,154,626</u>
Disbursements:							
Personal services	118,995	3,714	256,696	8,095	-	320,135	30,427
Supplies	1,391	5,347	18,941	373	-	9,440	862,847
Other services and charges	187	42,925	33,173	5,402	-	71,792	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	50	5,944	-	6,224	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>120,573</u>	<u>51,986</u>	<u>308,860</u>	<u>19,814</u>	<u>-</u>	<u>407,591</u>	<u>893,274</u>
Excess (deficiency) of receipts over disbursements	<u>(22,310)</u>	<u>788</u>	<u>21,281</u>	<u>2,452</u>	<u>2,135</u>	<u>(51,809)</u>	<u>261,352</u>
Cash and investments - ending	<u>\$ 148,705</u>	<u>\$ 294,037</u>	<u>\$ 187,700</u>	<u>\$ 19,298</u>	<u>\$ 8,333</u>	<u>\$ 368,105</u>	<u>\$ 381,633</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Drainage Maintenance Combined	Emergency Planning and Right To Know	93.563 Prosecutor IVD Incentive Post 1999	County Extradition	Supplemental Juvenile Probation Service	Recorder's Records Perpetuation	User Fee/Jury Fee
Cash and investments - beginning	\$ 478,792	\$ 17,056	\$ -	\$ 11,073	\$ 7,356	\$ 447,146	\$ 224,366
Receipts:							
Taxes	280,041	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	27,966	-	-	-	-	-
Charges for services	-	-	-	-	43,249	236,029	-
Fines and forfeits	-	-	-	72,750	-	-	24,306
Other receipts	17	7,391	69,535	-	800	3,761	-
Total receipts	<u>280,058</u>	<u>35,357</u>	<u>69,535</u>	<u>72,750</u>	<u>44,049</u>	<u>239,790</u>	<u>24,306</u>
Disbursements:							
Personal services	-	-	-	-	34,331	18	-
Supplies	-	-	-	6,833	-	95,437	-
Other services and charges	-	17,978	-	-	12,253	850	7,845
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	13,951	-	-	-	-	-
Other disbursements	250,892	-	-	-	-	-	-
Total disbursements	<u>250,892</u>	<u>31,929</u>	<u>-</u>	<u>6,833</u>	<u>46,584</u>	<u>96,305</u>	<u>7,845</u>
Excess (deficiency) of receipts over disbursements	<u>29,166</u>	<u>3,428</u>	<u>69,535</u>	<u>65,917</u>	<u>(2,535)</u>	<u>143,485</u>	<u>16,461</u>
Cash and investments - ending	<u>\$ 507,958</u>	<u>\$ 20,484</u>	<u>\$ 69,535</u>	<u>\$ 76,990</u>	<u>\$ 4,821</u>	<u>\$ 590,631</u>	<u>\$ 240,827</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Local Health Maintenance	Pretrial Diversion Program	CASA - Guardian Ad Litem	Auditor's Plat Map Maintenance	County Misdemeanant	Supplemental Public Defender Service Fee	93.563 Clerk IVD Incentive Post 1999
Cash and investments - beginning	\$ 246,942	\$ 351,803	\$ 27,340	\$ 64,909	\$ 42,170	\$ 66,527	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	66,088	-	66,883	-	-
Charges for services	72,672	-	-	27,458	-	-	-
Fines and forfeits	-	208,504	-	-	-	35,486	-
Other receipts	15,685	300	-	-	30	-	206,091
Total receipts	<u>88,357</u>	<u>208,804</u>	<u>66,088</u>	<u>27,458</u>	<u>66,913</u>	<u>35,486</u>	<u>206,091</u>
Disbursements:							
Personal services	77,848	187,359	12,964	-	55,612	-	-
Supplies	667	-	206	-	963	-	-
Other services and charges	6,735	9	6,071	15	33	29,538	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	705	-	-	-	-
Other disbursements	-	-	-	10	-	-	-
Total disbursements	<u>85,250</u>	<u>187,368</u>	<u>19,946</u>	<u>25</u>	<u>56,608</u>	<u>29,538</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>3,107</u>	<u>21,436</u>	<u>46,142</u>	<u>27,433</u>	<u>10,305</u>	<u>5,948</u>	<u>206,091</u>
Cash and investments - ending	<u>\$ 250,049</u>	<u>\$ 373,239</u>	<u>\$ 73,482</u>	<u>\$ 92,342</u>	<u>\$ 52,475</u>	<u>\$ 72,475</u>	<u>\$ 206,091</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Surveyor's Corner Perpetuation	Rainy Day	County Medical Care For Inmates	Community Corrections Adult Grant	Tobacco Settlement Health Department	Child Advocacy	Levy Excess
Cash and investments - beginning	\$ 166,452	\$ 1,188,343	\$ 24,320	\$ 81,482	\$ 309,680	\$ 7,230	\$ 61,212
Receipts:							
Taxes	-	2,572	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	461,411	-	-	-
Charges for services	23,490	-	23,927	-	405	-	-
Fines and forfeits	-	-	-	-	-	675	-
Other receipts	-	393,000	-	-	52,752	-	-
Total receipts	<u>23,490</u>	<u>395,572</u>	<u>23,927</u>	<u>461,411</u>	<u>53,157</u>	<u>675</u>	<u>-</u>
Disbursements:							
Personal services	44,241	-	-	345,906	47,343	-	-
Supplies	-	-	-	125,534	-	-	-
Other services and charges	3,523	121	33,474	-	12,761	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	44,283
Total disbursements	<u>47,764</u>	<u>121</u>	<u>33,474</u>	<u>471,440</u>	<u>60,104</u>	<u>-</u>	<u>44,283</u>
Excess (deficiency) of receipts over disbursements	<u>(24,274)</u>	<u>395,451</u>	<u>(9,547)</u>	<u>(10,029)</u>	<u>(6,947)</u>	<u>675</u>	<u>(44,283)</u>
Cash and investments - ending	<u>\$ 142,178</u>	<u>\$ 1,583,794</u>	<u>\$ 14,773</u>	<u>\$ 71,453</u>	<u>\$ 302,733</u>	<u>\$ 7,905</u>	<u>\$ 16,929</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Identification Security Protection	Food and Beverage Tax Distributions	Interpreter Fees-Superior Court 3	Wireless Emergency Telephone	93.563 Prosecutor Title IVD Prior 1999	Alternative Dispute Resolution	Property Reassessment 2009 (2006)
Cash and investments - beginning	\$ 191,760	\$ 149,791	\$ 8,434	\$ 768,295	\$ -	\$ 93,675	\$ 986,482
Receipts:							
Taxes	-	2,502,365	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	958
Charges for services	37,392	-	-	436,810	-	-	-
Fines and forfeits	-	-	5,872	-	-	87,042	-
Other receipts	926	-	-	-	5,431	-	-
Total receipts	<u>38,318</u>	<u>2,502,365</u>	<u>5,872</u>	<u>436,810</u>	<u>5,431</u>	<u>87,042</u>	<u>958</u>
Disbursements:							
Personal services	-	-	-	-	-	-	156,607
Supplies	-	-	-	504,149	-	1,006	-
Other services and charges	-	177	-	-	-	63,361	465,833
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	2,483,888	-	-	-	-	958
Total disbursements	<u>-</u>	<u>2,484,065</u>	<u>-</u>	<u>504,149</u>	<u>-</u>	<u>64,367</u>	<u>623,398</u>
Excess (deficiency) of receipts over disbursements	<u>38,318</u>	<u>18,300</u>	<u>5,872</u>	<u>(67,339)</u>	<u>5,431</u>	<u>22,675</u>	<u>(622,440)</u>
Cash and investments - ending	<u>\$ 230,078</u>	<u>\$ 168,091</u>	<u>\$ 14,306</u>	<u>\$ 700,956</u>	<u>\$ 5,431</u>	<u>\$ 116,350</u>	<u>\$ 364,042</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Property Reassessment 2017 (2015)	Cumulative Capital Development	Park Non-Reverting Capital Improvement	Cumulative Bridge	General Drain Improvement	City and Town Court Cost (3%)	Coroner's Continuing Education
Cash and investments - beginning	\$ -	\$ 3,170,065	\$ 78,526	\$ 2,597,418	\$ 139,168	\$ 3,626	\$ 824
Receipts:							
Taxes	467,567	1,015,748	-	1,311,337	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	45,796	101,568	-	331,692	-	-	-
Charges for services	-	-	102,205	-	-	-	11,617
Fines and forfeits	-	-	-	-	-	20,924	-
Other receipts	958	10,665	-	10,700	117,233	-	-
Total receipts	<u>514,321</u>	<u>1,127,981</u>	<u>102,205</u>	<u>1,653,729</u>	<u>117,233</u>	<u>20,924</u>	<u>11,617</u>
Disbursements:							
Personal services	97,593	-	-	453,088	-	-	-
Supplies	-	-	4,946	-	-	-	11,397
Other services and charges	33,465	98,103	-	94,642	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	477,921	41,563	484,244	-	-	-
Other disbursements	-	-	-	-	138,917	21,292	-
Total disbursements	<u>131,058</u>	<u>576,024</u>	<u>46,509</u>	<u>1,031,974</u>	<u>138,917</u>	<u>21,292</u>	<u>11,397</u>
Excess (deficiency) of receipts over disbursements	<u>383,263</u>	<u>551,957</u>	<u>55,696</u>	<u>621,755</u>	<u>(21,684)</u>	<u>(368)</u>	<u>220</u>
Cash and investments - ending	<u>\$ 383,263</u>	<u>\$ 3,722,022</u>	<u>\$ 134,222</u>	<u>\$ 3,219,173</u>	<u>\$ 117,484</u>	<u>\$ 3,258</u>	<u>\$ 1,044</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Clerk's Trust Account Supplemental CAR	Special Assessment	Tax Sale Surplus	Tax Sale Redemption	Surplus Tax	State Fines and Forfeitures	State Sales Disclosure Fee
Cash and investments - beginning	\$ 1,597,783	\$ -	\$ 3,186,910	\$ 5,971	\$ 1,288,720	\$ 10,352	\$ 1,335
Receipts:							
Taxes	-	160,820	-	-	600,681	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	13,927
Fines and forfeits	-	-	-	-	-	90,869	-
Other receipts	4,223,861	-	1,326,111	617,403	2,956	-	5
Total receipts	<u>4,223,861</u>	<u>160,820</u>	<u>1,326,111</u>	<u>617,403</u>	<u>603,637</u>	<u>90,869</u>	<u>13,932</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	93,577	13,627
Other services and charges	-	-	-	-	-	-	125
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,518,615	160,820	3,028,069	623,374	732,324	-	-
Total disbursements	<u>4,518,615</u>	<u>160,820</u>	<u>3,028,069</u>	<u>623,374</u>	<u>732,324</u>	<u>93,577</u>	<u>13,752</u>
Excess (deficiency) of receipts over disbursements	<u>(294,754)</u>	<u>-</u>	<u>(1,701,958)</u>	<u>(5,971)</u>	<u>(128,687)</u>	<u>(2,708)</u>	<u>180</u>
Cash and investments - ending	<u>\$ 1,303,029</u>	<u>\$ -</u>	<u>\$ 1,484,952</u>	<u>\$ -</u>	<u>\$ 1,160,033</u>	<u>\$ 7,644</u>	<u>\$ 1,515</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Delinquent Sewer Collections	Overweight Vehicles Fines	Johnson County Sheriff's Deferral	Inheritance Tax	State Special Death Benefit Fee	Education Plate Fee	Financial Institutions Tax Distributions
Cash and investments - beginning	\$ -	\$ -	\$ 62,185	\$ 151,085	\$ 1,685	\$ -	\$ -
Receipts:							
Taxes	-	-	-	2,786,458	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	332,668
Charges for services	19,147	-	-	-	19,945	-	-
Fines and forfeits	302,136	30	-	-	-	-	-
Other receipts	2,333	-	24,123	-	-	3,188	-
Total receipts	<u>323,616</u>	<u>30</u>	<u>24,123</u>	<u>2,786,458</u>	<u>19,945</u>	<u>3,188</u>	<u>332,668</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	20,265	-	332,668
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	47,910	-	-	-	-
Other disbursements	323,616	-	-	2,284,362	-	2,925	-
Total disbursements	<u>323,616</u>	<u>-</u>	<u>47,910</u>	<u>2,284,362</u>	<u>20,265</u>	<u>2,925</u>	<u>332,668</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>30</u>	<u>(23,787)</u>	<u>502,096</u>	<u>(320)</u>	<u>263</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 30</u>	<u>\$ 38,398</u>	<u>\$ 653,181</u>	<u>\$ 1,365</u>	<u>\$ 263</u>	<u>\$ -</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Campaign Finance Enforcement	Withholding Sheriff Pension 3%	Johnson County Wheel/Surtax Distributions	State Auditor's Mortgage Fee	County Offender Transportation	Commercial Vehicle Excise Tax Distributions	Homestead Credit Rebate
Cash and investments - beginning	\$ 3,820	\$ 5,514	\$ -	\$ 1,843	\$ 158	\$ -	\$ 1,348
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	16,757	2,051	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	75,695	3,506,275	-	-	404,175	-
Total receipts	-	75,695	3,506,275	16,757	2,051	404,175	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	16,945	513	404,175	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	81,209	3,506,275	-	1,571	-	-
Total disbursements	-	81,209	3,506,275	16,945	2,084	404,175	-
Excess (deficiency) of receipts over disbursements	-	(5,514)	-	(188)	(33)	-	-
Cash and investments - ending	\$ 3,820	\$ -	\$ -	\$ 1,655	\$ 125	\$ -	\$ 1,348

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	HEA 1001-2008 State Homestead Credit	Prosecutors Bad Check Services	County Park and Recreation Department	Recorder's Trust Supplemental CAR	Planning and Zoning Trust Supplemental CAR	Drainage Board Trust Supplemental CAR	Sheriff's Property Room Trust Supplemental CAR
Cash and investments - beginning	\$ 1,705	\$ 77,307	\$ -	\$ 77,420	\$ 34,170	\$ 1,650	\$ 60,939
Receipts:							
Taxes	3,323	-	-	-	-	-	-
Licenses and permits	-	-	-	-	11,715	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	3,465	65,201	-	1	-
Fines and forfeits	-	11,055	-	-	1,500	-	-
Other receipts	24,138	-	-	-	-	-	23,531
Total receipts	<u>27,461</u>	<u>11,055</u>	<u>3,465</u>	<u>65,201</u>	<u>13,215</u>	<u>1</u>	<u>23,531</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	77,420	34,170	1,650	3,334
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>77,420</u>	<u>34,170</u>	<u>1,650</u>	<u>3,334</u>
Excess (deficiency) of receipts over disbursements	<u>27,461</u>	<u>11,055</u>	<u>3,465</u>	<u>(12,219)</u>	<u>(20,955)</u>	<u>(1,649)</u>	<u>20,197</u>
Cash and investments - ending	<u>\$ 29,166</u>	<u>\$ 88,362</u>	<u>\$ 3,465</u>	<u>\$ 65,201</u>	<u>\$ 13,215</u>	<u>\$ 1</u>	<u>\$ 81,136</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Sheriff's Commissary Supplemental CAR	Sheriff's Special Fund Supplemental CAR	Sheriff's Reserve Fund Supplemental CAR	Sheriff's Trust Account Supplemental CAR	Sheriff's Inmate Trust Supplemental CAR	Animal Shelter Supplemental CAR	Juvenile Detention Coin Phone Supplemental CAR
Cash and investments - beginning	\$ 633,669	\$ 54,920	\$ 5,680	\$ 23,200	\$ 29,290	\$ 5,369	\$ 4,941
Receipts:							
Taxes	-	18,955	-	-	-	-	-
Licenses and permits	-	-	-	23,740	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	390,036	-	600	256,834	-	3,924	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	6,059	-	500	6,204,329	515,292	-	6,081
Total receipts	<u>396,095</u>	<u>18,955</u>	<u>1,100</u>	<u>6,484,903</u>	<u>515,292</u>	<u>3,924</u>	<u>6,081</u>
Disbursements:							
Personal services	17,892	-	-	-	-	-	-
Supplies	-	4,611	-	-	-	-	4,047
Other services and charges	176,660	535	500	-	-	-	222
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	23,643	4,283	-	-	-	-	-
Other disbursements	242,244	-	-	6,475,903	517,688	5,369	9
Total disbursements	<u>460,439</u>	<u>9,429</u>	<u>500</u>	<u>6,475,903</u>	<u>517,688</u>	<u>5,369</u>	<u>4,278</u>
Excess (deficiency) of receipts over disbursements	<u>(64,344)</u>	<u>9,526</u>	<u>600</u>	<u>9,000</u>	<u>(2,396)</u>	<u>(1,445)</u>	<u>1,803</u>
Cash and investments - ending	<u>\$ 569,325</u>	<u>\$ 64,446</u>	<u>\$ 6,280</u>	<u>\$ 32,200</u>	<u>\$ 26,894</u>	<u>\$ 3,924</u>	<u>\$ 6,744</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Juvenile Detention Vending Supplemental CAR	Treasurer's Trust Supplemental CAR	Health Department Trust Supplemental CAR	County Employee Benefit Plan (current) Supplemental CAR	County Employee Flex Spending Plan-BMS Supplemental CAR	Workers' Compensation Trust (current) Supplemental CAR	Liability and Casualty Trust Supplemental CAR
Cash and investments - beginning	\$ 39	\$ 2,428,661	\$ 54,565	\$ -	\$ 11,393	\$ 10,318	\$ 10,002
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	144	-	53,551	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	5,008,932	-	3,380,557	110,083	235,182	5
Total receipts	<u>144</u>	<u>5,008,932</u>	<u>53,551</u>	<u>3,380,557</u>	<u>110,083</u>	<u>235,182</u>	<u>5</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	39	2,428,661	54,565	3,312,597	112,061	230,066	-
Total disbursements	<u>39</u>	<u>2,428,661</u>	<u>54,565</u>	<u>3,312,597</u>	<u>112,061</u>	<u>230,066</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>105</u>	<u>2,580,271</u>	<u>(1,014)</u>	<u>67,960</u>	<u>(1,978)</u>	<u>5,116</u>	<u>5</u>
Cash and investments - ending	<u>\$ 144</u>	<u>\$ 5,008,932</u>	<u>\$ 53,551</u>	<u>\$ 67,960</u>	<u>\$ 9,415</u>	<u>\$ 15,434</u>	<u>\$ 10,007</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	County Employee Benefit Trust (former) Supplemental CAR	Workers' Compensation Trust (former) Supplemental CAR	Community Corrections Commissary Supplemental CAR	Community Corrections Supplemental CAR	Clerk Trust Child Support Supplemental CAR	Clerk Trust To Auditor Supplemental CAR	Juvenile Probation Supp CAR
Cash and investments - beginning	\$ 158,496	\$ 56,424	\$ 166,066	\$ 80,705	\$ 22,762	\$ 70,126	\$ 4,115
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	109,377	-	-	-	-
Fines and forfeits	-	-	-	-	-	1,092,675	4,005
Other receipts	281	36	-	72,740	2,191,420	-	-
Total receipts	<u>281</u>	<u>36</u>	<u>109,377</u>	<u>72,740</u>	<u>2,191,420</u>	<u>1,092,675</u>	<u>4,005</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	94,322	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	25,200	-	-	-	-
Other disbursements	-	176	-	80,705	2,189,391	1,087,869	4,115
Total disbursements	<u>-</u>	<u>176</u>	<u>119,522</u>	<u>80,705</u>	<u>2,189,391</u>	<u>1,087,869</u>	<u>4,115</u>
Excess (deficiency) of receipts over disbursements	<u>281</u>	<u>(140)</u>	<u>(10,145)</u>	<u>(7,965)</u>	<u>2,029</u>	<u>4,806</u>	<u>(110)</u>
Cash and investments - ending	<u>\$ 158,777</u>	<u>\$ 56,284</u>	<u>\$ 155,921</u>	<u>\$ 72,740</u>	<u>\$ 24,791</u>	<u>\$ 74,932</u>	<u>\$ 4,005</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Adult Probation Supplemental CAR	Adult Probation (Credit Card) Supplemental CAR	Sheriff's Pension Trust Supplemental CAR	Elected Officials Training	Animal Shelter/Gene L Branigin Estate	Economic Development Service	Sheriff's Sex Offender State Fee 10%
Cash and investments - beginning	\$ 25,522	\$ 3,871	\$ 8,946,268	\$ -	\$ 5,143	\$ 10,285	\$ 6
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	5,696	-	-	628
Fines and forfeits	20,680	2,010	-	-	-	-	-
Other receipts	-	-	1,123,905	-	-	16,125	-
Total receipts	<u>20,680</u>	<u>2,010</u>	<u>1,123,905</u>	<u>5,696</u>	<u>-</u>	<u>16,125</u>	<u>628</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	4,530	-	634
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	25,522	3,871	741,303	-	-	18,360	-
Total disbursements	<u>25,522</u>	<u>3,871</u>	<u>741,303</u>	<u>-</u>	<u>4,530</u>	<u>18,360</u>	<u>634</u>
Excess (deficiency) of receipts over disbursements	<u>(4,842)</u>	<u>(1,861)</u>	<u>382,602</u>	<u>5,696</u>	<u>(4,530)</u>	<u>(2,235)</u>	<u>(6)</u>
Cash and investments - ending	<u>\$ 20,680</u>	<u>\$ 2,010</u>	<u>\$ 9,328,870</u>	<u>\$ 5,696</u>	<u>\$ 613</u>	<u>\$ 8,050</u>	<u>\$ -</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Wheel/Surtax County Portion	Dangerous Driving Enforcement	Sheriffs Service Of Process Fees	Juvenile Probation Administrative Fees	Community Corrections CTP Grant	Sheriff Law Enforcement Continuing Education	Park Gift
Cash and investments - beginning	\$ 1,481,864	\$ -	\$ -	\$ (1,815)	\$ 10,443	\$ 28,348	\$ 9,117
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	69,681	18,638	-	-	19,740	-	-
Charges for services	-	-	80,043	14,886	-	-	18,394
Fines and forfeits	-	-	-	-	-	17,589	-
Other receipts	1,638,682	4	-	-	-	-	-
Total receipts	<u>1,708,363</u>	<u>18,642</u>	<u>80,043</u>	<u>14,886</u>	<u>19,740</u>	<u>17,589</u>	<u>18,394</u>
Disbursements:							
Personal services	-	-	-	10,586	33,749	-	-
Supplies	-	18,638	-	-	-	-	613
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	530,118	-	-	-	-	-	-
Capital outlay	1,443,140	-	-	-	-	-	-
Other disbursements	-	-	80,043	-	-	-	-
Total disbursements	<u>1,973,258</u>	<u>18,638</u>	<u>80,043</u>	<u>10,586</u>	<u>33,749</u>	<u>-</u>	<u>613</u>
Excess (deficiency) of receipts over disbursements	<u>(264,895)</u>	<u>4</u>	<u>-</u>	<u>4,300</u>	<u>(14,009)</u>	<u>17,589</u>	<u>17,781</u>
Cash and investments - ending	<u>\$ 1,216,969</u>	<u>\$ 4</u>	<u>\$ -</u>	<u>\$ 2,485</u>	<u>\$ (3,566)</u>	<u>\$ 45,937</u>	<u>\$ 26,898</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Casa Fee and Donation	Access Johnson County Grant	Victim Assistance Grant 7/1/09-6/30/10	S.T.O.P. Grant 7/1/08-6/30/09	Community Corrections Juvenile Project Income	Women Infants Children Program	Court Improvement Project Grant CASA
Cash and investments - beginning	\$ 3,769	\$ -	\$ (13,815)	\$ (23,903)	\$ 41,317	\$ (21,316)	\$ (5,000)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	1,098,862	53,998	37,500	-	463,391	26,500
Charges for services	-	-	-	-	28,985	-	-
Fines and forfeits	3,800	-	-	-	-	-	-
Other receipts	525	-	-	-	44,043	-	-
Total receipts	<u>4,325</u>	<u>1,098,862</u>	<u>53,998</u>	<u>37,500</u>	<u>73,028</u>	<u>463,391</u>	<u>26,500</u>
Disbursements:							
Personal services	5,739	-	51,936	38,519	72,282	262,839	-
Supplies	683	-	6,309	-	16,057	31,465	-
Other services and charges	-	-	-	-	-	170,156	26,500
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	1,887	-
Other disbursements	-	1,098,862	-	-	-	-	-
Total disbursements	<u>6,422</u>	<u>1,098,862</u>	<u>58,245</u>	<u>38,519</u>	<u>88,339</u>	<u>466,347</u>	<u>26,500</u>
Excess (deficiency) of receipts over disbursements	<u>(2,097)</u>	<u>-</u>	<u>(4,247)</u>	<u>(1,019)</u>	<u>(15,311)</u>	<u>(2,956)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,672</u>	<u>\$ -</u>	<u>\$ (18,062)</u>	<u>\$ (24,922)</u>	<u>\$ 26,006</u>	<u>\$ (24,272)</u>	<u>\$ (5,000)</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Johnson County Family Court	Women Infant Children Donations	Pro Bono (Intake) Grant	Voting System Reimbursement	Juvenile Mental Health Pilot Grant	Sheriff's Narcotic Seizure	Olive Branch Road Project
Cash and investments - beginning	\$ 13,913	\$ 922	\$ -	\$ 571,201	\$ -	\$ 10,877	\$ 1,622
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	48,894	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	5,300	4,000	-	-	4,480	-
Total receipts	<u>-</u>	<u>5,300</u>	<u>4,000</u>	<u>-</u>	<u>48,894</u>	<u>4,480</u>	<u>-</u>
Disbursements:							
Personal services	4,920	-	-	7,367	-	-	-
Supplies	-	4,592	1,600	-	48,894	5,882	-
Other services and charges	880	-	2,400	14,022	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	8,733	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>5,800</u>	<u>4,592</u>	<u>4,000</u>	<u>30,122</u>	<u>48,894</u>	<u>5,882</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(5,800)</u>	<u>708</u>	<u>-</u>	<u>(30,122)</u>	<u>-</u>	<u>(1,402)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 8,113</u>	<u>\$ 1,630</u>	<u>\$ -</u>	<u>\$ 541,079</u>	<u>\$ -</u>	<u>\$ 9,475</u>	<u>\$ 1,622</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Law Enforcement Continuing Education Fees	Riverboat Revenue Sharing Distributions	Community Corrections Adult Project Income	Immunization Health Grant	Railroad Crossing Upgrade	2008 Flood Oren Wright Building	Tax Distributions
Cash and investments - beginning	\$ 3,163	\$ -	\$ 925,671	\$ -	\$ 44,936	\$ 1,563,835	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	142,599,169
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	26,223	-	-	-
Charges for services	-	-	926,360	-	-	-	-
Fines and forfeits	3,260	-	-	-	-	-	-
Other receipts	-	792,111	22	-	-	700	-
Total receipts	<u>3,260</u>	<u>792,111</u>	<u>926,382</u>	<u>26,223</u>	<u>-</u>	<u>700</u>	<u>142,599,169</u>
Disbursements:							
Personal services	-	-	725,044	-	-	-	-
Supplies	3,779	-	140,004	25,322	-	-	-
Other services and charges	-	-	-	901	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	691,365	-
Other disbursements	483	792,111	-	-	-	-	142,599,169
Total disbursements	<u>4,262</u>	<u>792,111</u>	<u>865,048</u>	<u>26,223</u>	<u>-</u>	<u>691,365</u>	<u>142,599,169</u>
Excess (deficiency) of receipts over disbursements	<u>(1,002)</u>	<u>-</u>	<u>61,334</u>	<u>-</u>	<u>-</u>	<u>(690,665)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,161</u>	<u>\$ -</u>	<u>\$ 987,005</u>	<u>\$ -</u>	<u>\$ 44,936</u>	<u>\$ 873,170</u>	<u>\$ -</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Forfeiture and Seizure - Prosecutor	Disaster Recovery Grant-REMC	Emergency Management Training CERT Grant	Access Stimulus Grant	State Homeland Security Grant 2006	Juvenile Accountability Block Grant 09JB007	Spanish Translation Grant
Cash and investments - beginning	\$ 17,911	\$ -	\$ (2,040)	\$ -	\$ (7,108)	\$ -	\$ 1,825
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	540,208	4,670	11,897	183,359	1,770	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,956	-	-	-	-	-	-
Total receipts	<u>1,956</u>	<u>540,208</u>	<u>4,670</u>	<u>11,897</u>	<u>183,359</u>	<u>1,770</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	6,075	-	-	-	-	-	-
Other services and charges	-	540,208	2,630	-	129,917	4,031	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	52,928	-	-
Other disbursements	-	-	-	11,897	-	-	-
Total disbursements	<u>6,075</u>	<u>540,208</u>	<u>2,630</u>	<u>11,897</u>	<u>182,845</u>	<u>4,031</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(4,119)</u>	<u>-</u>	<u>2,040</u>	<u>-</u>	<u>514</u>	<u>(2,261)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 13,792</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (6,594)</u>	<u>\$ (2,261)</u>	<u>\$ 1,825</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Infraction Judgments	COPS Technology Program	Juvenile Accountability Block Grant	CRI Health Grant	NACCHO 2008 Capacity Building Grant	Juvenile Accountability Block Grant	Public Health Preparedness Base Grant
Cash and investments - beginning	\$ 21,731	\$ 5,850	\$ (15,000)	\$ (9,449)	\$ 7,508	\$ (5,588)	\$ (1,225)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	25,000	37,618	-	17,991	10,685
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	195,653	-	-	-	-	-	-
Other receipts	18,525	-	-	-	5,000	-	-
Total receipts	<u>214,178</u>	<u>-</u>	<u>25,000</u>	<u>37,618</u>	<u>5,000</u>	<u>17,991</u>	<u>10,685</u>
Disbursements:							
Personal services	-	-	-	8,074	-	-	2,906
Supplies	204,020	-	-	16,038	3,324	-	2,770
Other services and charges	-	-	10,000	2,434	-	12,403	3,370
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	700
Other disbursements	18,525	-	-	-	-	-	850
Total disbursements	<u>222,545</u>	<u>-</u>	<u>10,000</u>	<u>26,546</u>	<u>3,324</u>	<u>12,403</u>	<u>10,596</u>
Excess (deficiency) of receipts over disbursements	<u>(8,367)</u>	<u>-</u>	<u>15,000</u>	<u>11,072</u>	<u>1,676</u>	<u>5,588</u>	<u>89</u>
Cash and investments - ending	<u>\$ 13,364</u>	<u>\$ 5,850</u>	<u>\$ -</u>	<u>\$ 1,623</u>	<u>\$ 9,184</u>	<u>\$ -</u>	<u>\$ (1,136)</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Highway Safety Grant (OPO/DUI/BCC)	FCRE-Agressive Driving Grant	ACE 65 South Grant	CAPTA Grant	NACCHO (2) Grant	Animal Adoption Fee	Ordinance Fines
Cash and investments - beginning	\$ 163	\$ 4	\$ 2,934	\$ 10,331	\$ -	\$ 44,353	\$ 6,741
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	98,986	-	-	-	6,373	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	28,620	237
Other receipts	-	-	-	-	1,899	-	-
Total receipts	<u>98,986</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,272</u>	<u>28,620</u>	<u>237</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	98,986	-	-	-	377	11,968	-
Other services and charges	-	-	-	-	2,895	13,646	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	4	-	-	5,000	-	-
Total disbursements	<u>98,986</u>	<u>4</u>	<u>-</u>	<u>-</u>	<u>8,272</u>	<u>25,614</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(4)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,006</u>	<u>237</u>
Cash and investments - ending	<u>\$ 163</u>	<u>\$ -</u>	<u>\$ 2,934</u>	<u>\$ 10,331</u>	<u>\$ -</u>	<u>\$ 47,359</u>	<u>\$ 6,978</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Homeland Law Enforcement Terrorism Protection	State Child Restraint System Fees	Sheriff's Sex Offender Fee	Drug Free Community	County Sales Disclosure Fee	Adult Probation Administrative Fees	Bioterrorism Preparedness Grant Health
Cash and investments - beginning	\$ 127,303	\$ 150	\$ 11,489	\$ 92,041	\$ 44,341	\$ 8,937	\$ 1,648
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	82,612	-	-	-	-	-	-
Charges for services	-	-	5,652	-	13,919	48,934	-
Fines and forfeits	-	2,225	-	108,103	-	-	-
Other receipts	-	-	-	122,034	5	-	-
Total receipts	82,612	2,225	5,652	230,137	13,924	48,934	-
Disbursements:							
Personal services	-	-	-	-	27,758	48,361	-
Supplies	-	2,150	-	-	-	-	-
Other services and charges	183,046	-	-	22,138	125	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	26,949	-	716	-	-	-	-
Other disbursements	-	-	-	120,393	-	-	-
Total disbursements	209,995	2,150	716	142,531	27,883	48,361	-
Excess (deficiency) of receipts over disbursements	(127,383)	75	4,936	87,606	(13,959)	573	-
Cash and investments - ending	\$ (80)	\$ 225	\$ 16,425	\$ 179,647	\$ 30,382	\$ 9,510	\$ 1,648

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	FEMA Flood Buyout	Bioterrorism Preparedness 8/1/04-7/31/05	Juvenile Accountability Block Grant	OJJDP Conference Scholarship	Supplemental Adult Probation Service	Base Grant Health	CRI Grant Health
Cash and investments - beginning	\$ 33,488	\$ 160	\$ -	\$ 698	\$ 113,690	\$ 468	\$ 15,217
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	48,169	-	-	-	-
Charges for services	-	-	-	-	400,792	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,963,119	-	-	-	1,571	-	-
Total receipts	1,963,119	-	48,169	-	402,363	-	-
Disbursements:							
Personal services	-	-	-	-	524,031	-	-
Supplies	58,012	-	48,169	-	228	468	15,217
Other services and charges	25,541	-	-	-	10,954	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	1,738,200	-	-	-	-	-	-
Other disbursements	111,000	-	-	-	-	-	-
Total disbursements	1,932,753	-	48,169	-	535,213	468	15,217
Excess (deficiency) of receipts over disbursements	30,366	-	-	-	(132,850)	(468)	(15,217)
Cash and investments - ending	\$ 63,854	\$ 160	\$ -	\$ 698	\$ (19,160)	\$ -	\$ -

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Johnson County Day Reporting	H1N1 2010 Grant	Sheriffs Office Lab Fee	GIS Maintenance	Storm Water Management Department	Surveyor Certification Alcoholic Beverage Permit Fee	Weights and Measures Ordinance Fines
Cash and investments - beginning	\$ -	\$ 11,781	\$ 610	\$ 35,679	\$ 70,953	\$ 5,500	\$ 650
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	2,100	-
Intergovernmental	21,375	68,261	-	-	-	-	-
Charges for services	-	-	-	1,149	16,855	-	-
Fines and forfeits	-	-	165	-	-	-	1,250
Other receipts	-	-	-	123,552	-	-	-
Total receipts	<u>21,375</u>	<u>68,261</u>	<u>165</u>	<u>124,701</u>	<u>16,855</u>	<u>2,100</u>	<u>1,250</u>
Disbursements:							
Personal services	-	-	-	98,369	-	-	-
Supplies	-	80,042	-	509	-	-	-
Other services and charges	21,375	-	-	28,640	3,566	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	137	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>21,375</u>	<u>80,042</u>	<u>-</u>	<u>127,518</u>	<u>3,703</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(11,781)</u>	<u>165</u>	<u>(2,817)</u>	<u>13,152</u>	<u>2,100</u>	<u>1,250</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 775</u>	<u>\$ 32,862</u>	<u>\$ 84,105</u>	<u>\$ 7,600</u>	<u>\$ 1,900</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Bid Bond Checks	Family and Children Bond 2009	Jail Expansion Lease	General Obligation Bond 2010 Proceeds	Family and Children Services	Equipment General Obligation Bond 2006 Proceeds	Transportation Revenue Bond Project
Cash and investments - beginning	\$ 42,887	\$ (7,565)	\$ 389,208	\$ 1,685,693	\$ 199,759	\$ 120,658	\$ 5,870,200
Receipts:							
Taxes	-	-	619,009	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	82,222	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	1,000	-	-	-	-	-	-
Other receipts	275	7,565	-	5,558	-	-	-
Total receipts	1,275	7,565	701,231	5,558	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	25,420	-	930,200	-	57,180	-	196,594
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	1,623,348	-	-	-
Other disbursements	1,000	-	-	-	7,566	49,546	-
Total disbursements	26,420	-	930,200	1,623,348	64,746	49,546	196,594
Excess (deficiency) of receipts over disbursements	(25,145)	7,565	(228,969)	(1,617,790)	(64,746)	(49,546)	(196,594)
Cash and investments - ending	\$ 17,742	\$ -	\$ 160,239	\$ 67,903	\$ 135,013	\$ 71,112	\$ 5,673,606

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	General Obligation Bond 2010 Debt Payment	General Obligation Equipment Bond 2006	Indiana Housing and Community Development	Road and Bridge Bond Project	Animal Shelter General Donation	Animal Shelter Building Donations	Child Advocacy Center Donations
Cash and investments - beginning	\$ -	\$ (49,546)	\$ (6,950)	\$ 36	\$ 28,237	\$ 2,668	\$ 3,745
Receipts:							
Taxes	752,406	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	75,236	-	654,589	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	49,546	111,000	-	8,658	-	-
Total receipts	<u>827,642</u>	<u>49,546</u>	<u>765,589</u>	<u>-</u>	<u>8,658</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	1,253	-	4,866	2,191	-
Other services and charges	-	-	8,514	-	-	-	-
Debt service - principal and interest	439,570	-	-	-	-	-	-
Capital outlay	-	-	727,400	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>439,570</u>	<u>-</u>	<u>737,167</u>	<u>-</u>	<u>4,866</u>	<u>2,191</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>388,072</u>	<u>49,546</u>	<u>28,422</u>	<u>-</u>	<u>3,792</u>	<u>(2,191)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 388,072</u>	<u>\$ -</u>	<u>\$ 21,472</u>	<u>\$ 36</u>	<u>\$ 32,029</u>	<u>\$ 477</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, 2011
 (Continued)

	Sara Woods Memorial	16.523 Block Grant 09JB006	Public Health Preparedness and Res for H1N1	Payroll Withholding Net Payroll	Payroll Withholding AUL Deferred Compensation	Payroll Withholding Retirement PERF	Payroll Withholding Federal Tax
Cash and investments - beginning	\$ 5,491	\$ -	\$ -	\$ -	\$ -	\$ 136,329	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	27	16,330	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	6,000	-	-	13,353,424	64,646	501,316	1,915,006
Total receipts	<u>6,000</u>	<u>27</u>	<u>16,330</u>	<u>13,353,424</u>	<u>64,646</u>	<u>501,316</u>	<u>1,915,006</u>
Disbursements:							
Personal services	-	-	-	-	64,646	-	-
Supplies	-	-	19,950	-	-	-	-
Other services and charges	8,075	103	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	13,565	-	-	-	-
Other disbursements	-	-	-	13,353,424	-	508,872	1,915,006
Total disbursements	<u>8,075</u>	<u>103</u>	<u>33,515</u>	<u>13,353,424</u>	<u>64,646</u>	<u>508,872</u>	<u>1,915,006</u>
Excess (deficiency) of receipts over disbursements	<u>(2,075)</u>	<u>(76)</u>	<u>(17,185)</u>	<u>-</u>	<u>-</u>	<u>(7,556)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 3,416</u>	<u>\$ (76)</u>	<u>\$ (17,185)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 128,773</u>	<u>\$ -</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Payroll Withholding State Tax	Payroll Withholding Social Security	Payroll Withholding County Option Tax	Payroll Withholding Employee Health Insurance	Payroll Withholding American Family Life	Employee Group Self-Funded Health Insurance	Payroll Withholding Retirement Judges
Cash and investments - beginning	\$ (62)	\$ -	\$ (18)	\$ -	\$ -	\$ 113,632	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	603,537	1,013,779	195,490	601,045	30,952	135	2,784
Total receipts	<u>603,537</u>	<u>1,013,779</u>	<u>195,490</u>	<u>601,045</u>	<u>30,952</u>	<u>135</u>	<u>2,784</u>
Disbursements:							
Personal services	-	-	-	601,045	30,952	52,835	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	603,475	1,013,779	195,472	-	-	-	2,784
Total disbursements	<u>603,475</u>	<u>1,013,779</u>	<u>195,472</u>	<u>601,045</u>	<u>30,952</u>	<u>52,835</u>	<u>2,784</u>
Excess (deficiency) of receipts over disbursements	<u>62</u>	<u>-</u>	<u>18</u>	<u>-</u>	<u>-</u>	<u>(52,700)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 60,932</u>	<u>\$ -</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Payroll Withholding Garnishment Wages	Professional Liability Work Compensation and Casualty	Payroll Employee Benefit Plan Premium	Payroll Withholding Dental and Vision Insurance	Payroll Withholding Guardian Life	Payroll Withholding United Way	Park Sales Tax Collections
Cash and investments - beginning	\$ -	\$ 37,350	\$ 4,878	\$ 5,766	\$ 17	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	5,440
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	28,552	2,909	49,934	171,301	36,741	7,039	-
Total receipts	28,552	2,909	49,934	171,301	36,741	7,039	5,440
Disbursements:							
Personal services	-	-	-	177,067	36,741	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	28	-	-	-	5,443
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	28,552	-	42,317	-	-	7,039	-
Total disbursements	28,552	-	42,345	177,067	36,741	7,039	5,443
Excess (deficiency) of receipts over disbursements	-	2,909	7,589	(5,766)	-	-	(3)
Cash and investments - ending	\$ -	\$ 40,259	\$ 12,467	\$ -	\$ 17	\$ -	\$ (3)

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Tax Sale Costs	Payroll Withholding Uniform Highway	Payroll Withholding Campaign Contribution	Payroll Withholding AUL Insurance	CAGIT Distribution	Payroll Withholding Section 457
Cash and investments - beginning	\$ -	\$ 147	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	28,038,701	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	24,942	9,334	471	3,272	-	28,026
Total receipts	24,942	9,334	471	3,272	28,038,701	28,026
Disbursements:						
Personal services	-	9,416	-	3,272	-	-
Supplies	-	-	-	-	28,038,701	-
Other services and charges	24,942	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	471	-	-	28,026
Total disbursements	24,942	9,416	471	3,272	28,038,701	28,026
Excess (deficiency) of receipts over disbursements	-	(82)	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ 65</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Payroll Withholding Child Support	Payroll Withholding Flexplus	Payroll Withholding Voluntary AUL Loan	Payroll Withholding Wage Assignment	Payroll Withholding Equi-Vest	Totals
Cash and investments - beginning	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ 56,100,311
Receipts:						
Taxes	-	-	-	-	-	173,356,854
Licenses and permits	-	-	-	-	-	313,587
Intergovernmental	-	-	-	-	-	38,235,249
Charges for services	-	-	-	-	-	6,397,308
Fines and forfeits	-	-	-	-	-	3,503,439
Other receipts	84,500	110,079	780	16,926	52,290	55,514,639
Total receipts	84,500	110,079	780	16,926	52,290	277,321,076
Disbursements:						
Personal services	-	-	780	-	52,290	26,368,051
Supplies	-	-	-	-	-	34,862,957
Other services and charges	-	-	-	-	-	7,082,435
Debt service - principal and interest	-	-	-	-	-	969,688
Capital outlay	-	-	-	-	-	8,646,717
Other disbursements	84,500	110,179	-	16,926	-	200,414,260
Total disbursements	84,500	110,179	780	16,926	52,290	278,344,108
Excess (deficiency) of receipts over disbursements	-	(100)	-	-	-	(1,023,032)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,077,279

JOHNSON COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2011

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,393,694</u>	<u>\$ -</u>

JOHNSON COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2011

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Johnson County Building Corp	Jail	\$ 930,200	12-03-09	02-01-14
Motorola	Radio Equipment	285,370	11-01-07	11-01-16
Suntrust	911 Equipment	<u>411,900</u>	12-10-02	01-10-12
Total governmental activities		<u>1,627,470</u>		
Total of annual lease payments		<u>\$ 1,627,470</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Purchase equipment/vehicles	\$ 1,250,000	\$ 861,350
Revenue bonds	Construction reconstruction and expansion of a roac	<u>5,060,000</u>	<u>1,149,006</u>
Total governmental activities		<u>6,310,000</u>	<u>2,010,356</u>
Totals		<u>\$ 6,310,000</u>	<u>\$ 2,010,356</u>

JOHNSON COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2011

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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 1,938,271
Infrastructure	123,316,447
Buildings	14,474,587
Improvements other than buildings	1,257,889
Machinery, equipment and vehicles	13,677,037
Construction in progress	<u>2,954,821</u>
Total governmental activities	<u>157,619,052</u>
Total capital assets	<u>\$ 157,619,052</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

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF JOHNSON COUNTY, INDIANA

Compliance

We have audited the compliance of Johnson County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2011. 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, 2011.

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 THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON 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

August 8, 2012

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the County. The schedule and notes are presented as intended by the County.

JOHNSON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2011

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 2011 Reimbursements	10.553	None	\$ 11,446
National School Lunch Program Calendar 2011 Reimbursements	10.555	None	17,528
Total for cluster			28,974
Pass-Through Indiana State Department of Health Special Supplemental Nutrition Program for Women, Infants, and Children Fiscal Year 2011, Basic Fiscal Year 2011, Peer Counselor Grant Fiscal Year 2012, Basic	10.557	WIC 140-1 WPCG 140-3 WIC 140-1	322,865 46,907 36,696
Total for program			406,468
Pass-Through Indiana Department of Education Child and Adult Care Food Program Calendar 2011 Reimbursements	10.558	None	4,689
Total for federal grantor agency			440,131
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through Indiana Office of Community and Rural Affairs CDBG - State-Administered CDBG Cluster Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii Peoga Lake Disaster Recovery Grant Lamb Lake Disaster Recovery Grant	14.228	DR1A-09-108 DR1A-09-109	29,032 511,176
Pass-Through Indiana Housing and Community Development Authority Flood of 2008 Home Buyout		DR1HB-009-006	647,639
Total for cluster			1,187,847
Total for federal grantor agency			1,187,847
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute Juvenile Accountability Block Grants Johnson County Juvenile Corrections, Nurturing Parenting Programs Johnson County Juvenile Detention Center Youth Law T.E.A.M. of Indiana 2011 JABG Award 2011 JABG Award Youth Law T.E.A.M. of Indiana	16.523	08-JB-004 08-JB-005 09-JB-001 09-JB-006 09-JB-007 09-JB-008	12,403 10,000 45,652 27 1,770 2,517
Total for program			72,369
Juvenile Justice and Delinquency Prevention_Allocation to States Johnson County Day Reporting Program Youth Law T.E.A.M. of Indiana	16.540	10-JF-012 10-JF-013	21,375 48,894
Total for program			70,269

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, 2011
(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)			
Crime Victim Assistance	16.575		
Victim Assistance Program		10VAPR141	26,237
Victim Assistance Program		10VAPR182	<u>12,673</u>
Total for program			<u>38,910</u>
Violence Against Women Formula Grants	16.588		
Domestic Violence Intervention Program		10STPR 020	<u>16,760</u>
Total for federal grantor agency			<u>198,308</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		DES 0902014	25,613
Replacement of Bridge 96 Carrying Franklin Road Over Leatherwood Creek		DES #1005699	25,780
Fairview Road/Morgantown Road Intersection		Contract R-31792	3,325
2008 Safe Routes to Schools		DES 0810438	<u>6,290</u>
Total for cluster			<u>61,008</u>
Transit Services Programs Cluster			
New Freedom Program	20.521		
2010 Operating		Project 560059	<u>71,645</u>
Total for cluster			<u>71,645</u>
Pass-Through Indiana Criminal Justice Institute			
Highway Safety Cluster			
State and Community Highway Safety	20.600		
Big City/Big County Enforcement		PT-11-04-04-36	<u>58,498</u>
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601		
DUI Task Force Indiana Enforcement Grant		K8-2011-03-03-14	40,489
Dangerous Driving Enforcement Program		CA-2011-08-01-08	<u>18,638</u>
Total for program			<u>59,127</u>
Total for cluster			<u>117,625</u>
Pass-Through Indiana Department of Transportation			
Formula Grants for Other Than Urbanized Areas	20.509		
ACCESS Johnson County		Project 180028	580,225
ARRA - Formula Grants for Other Than Urbanized Areas	20.509		
ARRA Capital Expenditures		Project 81818	<u>11,897</u>
Total for program			<u>592,122</u>
Pass-Through Indiana Department of Homeland Security			
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703		
2011 hazardous Materials Emergency Preparedness Training Grant		C44P-1-179A	<u>25,455</u>
Total for federal grantor agency			<u>867,855</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, 2011
(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. GENERAL SERVICES ADMINISTRATION</u>			
Pass-Through Indiana Secretary of State Election Reform Payments FY 2007	39.011	None	<u>30,122</u>
Total for federal grantor agency			<u>30,122</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana State Department of Health Immunization Cluster Immunization Grants Public Health Services	93.268	IP 140-68	<u>18,594</u>
Total for cluster			<u>18,594</u>
Pass-Through National Association of County and City Health Officials Medical Reserve Corps Small Grant Program 2008 Capacity Building Award 2010 Capacity Building Award	93.008	Contract # MRC 08 0377 Contract # MRC 10 0377	<u>2,508</u> <u>816</u>
Total for program			<u>3,324</u>
Pass-Through Indiana State Department of Health Public Health Emergency Preparedness	93.069	H1N1 140-67 H1N1 140-68 BPRS 140-70 BPRS 140-71	<u>80,043</u> <u>16,330</u> <u>9,460</u> <u>28,169</u>
Total for program			<u>134,002</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement Prosecutor Expenditures Clerk Expenditures Court Expenditures Collection Incentives Indirect Costs	93.563	None None None None None	<u>289,735</u> <u>117,371</u> <u>108,445</u> <u>82,636</u> <u>120,874</u>
Total for program			<u>719,061</u>
Pass-Through Indiana Supreme Court State Court Improvement Program Johnson County Court Improvement Program	93.586	Johnson-CIP-10/11B	<u>26,500</u>
Pass-Through Indiana State Department of Health National Bioterrorism Hospital Preparedness Program Medical Reserve Corp	93.889	BHP 140-2	<u>1,373</u>
Total for federal grantor agency			<u>902,854</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Non-Profit Security Program FY 2008 District 5 CEMP Revisions	97.008	C44P-9-569A	<u>37,663</u>
Disaster Grants - Public Assistance (Presidentially Declared Disasters) Flood of 2008	97.036	Disaster 1766	<u>69,857</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, 2011
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF HOMELAND SECURITY (continued)</u>			
Pass-Through Indiana Department of Homeland Security (continued)			
Hazard Mitigation Grant	97.039		
Flood of 2008 Home Buyout		C44P-1-048A	<u>1,942,355</u>
Emergency Management Performance Grants	97.042		
2010 Emergency Management Performance Grant		C44P-1-330A	<u>46,431</u>
Homeland Security Cluster			
Citizen Corps	97.053		
2008 Citizens Corps Program		C44P-0-348A	<u>2,630</u>
State Homeland Security Program (SHSP)	97.073		
2008 SHSP Training and Exercise Grant		C44P-9-354A	31,246
2008 District Planning Council Administrators		C44P-0-124A	5,657
2009 District 5 Interoperable Communications		C44P-0-203A	52,928
2009 Exercise Initiatives		C44P-0-396A	55,351
2010 Local EOD Task Force		C44P-1-393A	<u>26,869</u>
Total for program			<u>172,051</u>
Law Enforcement Terrorism Prevention Program	97.074		
FY 2007 Critical Infrastructure Protection Training and Equipment		C44P-0-073A	<u>183,046</u>
Total for cluster			357,727
Total for federal grantor agency			<u>2,454,033</u>
Total federal awards expended			<u>\$ 6,081,150</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 statement. 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, 2011:

Program Title	Federal CFDA Number	2011
CDBG – State-Administered CDBG Cluster		\$ 533,112
Transit Services Programs Cluster		71,645
Highway Safety Cluster		93,560
Formula Grants for Other Than Urbanized Areas	20.509	580,225
ARRA - Formula Grants for Other Than Urbanized Areas	20.509	11,897

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?	no
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	no

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
97.039	CDBG – State-Administered CDBG Cluster Hazard Mitigation Grant

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

Auditee qualified as low-risk auditee? no

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

JOHNSON COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

JOHNSON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 8, 2012, with Janice D. Richhart, Auditor; John L. Price, President of the Board of County Commissioners; and Josh McCarty, President of the County Council. Our audit disclosed no material items that warrant comment at this time.