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

ANNUAL FINANCIAL REPORT

2005

JOHNSON COUNTY, INDIANA

FILED

05/23/2007

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SCHEDULE OF OFFICIALS

Office	Official	Term
Auditor	Brenda Jones-Matthews	01-01-04 to 06-09-05
	Vacant	06-10-05 to 06-30-05
	Janice D. Richhart	07-01-05 to 12-31-07
Treasurer	Janice D. Richhart	01-01-01 to 06-30-05
	Vacant	07-01-05 to 07-28-05
	Rita Sievertson	07-29-05 to 12-31-08
Clerk	Jill Jackson	01-01-04 to 12-31-07
Sheriff	Terry McLaughlin	01-01-03 to 12-31-10
Recorder	Sue Ann Misiniec	01-01-03 to 12-31-10
President of the Board of County Commissioners	R.J. McConnell	01-01-05 to 12-31-07
President of the County Council	Ron West	01-01-05 to 12-31-06
	John Price	01-01-07 to 12-31-07

STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

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

TO: THE OFFICIALS OF JOHNSON COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Johnson County (County), as of and for the year ended December 31, 2005, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

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

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

In our opinion, except that the omission of the component units of the County referred to in the preceding paragraph results in incomplete presentation, the financial statements referred to above present fairly, in all material respects, the respective cash and investment balances of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2005, and the respective cash receipts and cash disbursements during the year then ended on the basis of accounting described in Note I.

In accordance with Government Auditing Standards, we have also issued a report dated April 11, 2007, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. Our report on compliance and on internal control over financial reporting should be read along with this report.

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

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

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

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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Combining Schedules, as listed in the Table of Contents are presented for additional analysis and are not required parts of the basic financial statements. The Combining Schedules, as listed in the Table of Contents, have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

STATE BOARD OF ACCOUNTS

April 11, 2007

STATE OF INDIANA

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF JOHNSON COUNTY, INDIANA

We have audited the financial statements of Johnson County (County), as of and for the year ended December 31, 2005, and have issued our report thereon dated April 11, 2007. The opinion to the financial statements was qualified due to the omission of component units, which results in incomplete presentation. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

We noted other matters involving the internal control over financial reporting that we have discussed with the management of the County on April 18, 2006. These immaterial instances of noncompliance were subsequently communicated to management in a separate letter.

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

STATE BOARD OF ACCOUNTS

April 11, 2007

JOHNSON COUNTY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For The Year Ended December 31, 2005

		Program Receipts			Net (Disbursement) Receipt and Changes in Net Assets
					Primary Government
Functions/Programs	Disbursements	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Primary government:					
Governmental activities:					
General government	$ 15,324,274	$ 2,147,448	$ 47,102	$ 1,092,921	$ (12,036,803)
Public safety	13,505,258	4,606,735	880,339	207,756	(7,810,428)
Highways and streets	6,884,779	59,512	2,847,400	1,196,579	(2,781,288)
Health and welfare	3,115,388	203,929	1,726,092	-	(1,185,367)
Culture and recreation	996,995	427,383	-	-	(569,612)
Housing and urban development	26,927	-	-	-	(26,927)
Debt service	12,954,690	-	-	-	(12,954,690)
Total primary government	$ 52,808,311	$ 7,445,007	$ 5,500,933	$ 2,497,256	(37,365,115)
General receipts:					
Property taxes					14,696,276
Income taxes					7,031,508
License excise taxes					1,454,383
Financial institutions tax					75,804
Commercial vehicle excise taxes					60,345
Alcoholic beverage taxes					303,195
Bonds and loans					9,450,000
Other taxes					264,451
Miscellaneous					1,022,350
Unrestricted investment earnings					1,208,572
Total general receipts, special items, and transfers					35,566,884
Change in net assets					(1,798,231)
Net assets - beginning					24,072,725
Net assets - ending					$ 22,274,494

Assets	
Cash and investments	$ 5,948,310
Restricted assets:	
Cash and investments	16,326,184
Total assets	$ 22,274,494
Net Assets	
Restricted for:	
Public safety	$ 831,340
Highways and streets	3,899,787
Health and welfare	856,869
Debt service	994,855
Capital projects	7,069,543
Other purposes	2,673,790
Unrestricted	5,948,310
Total net assets	$ 22,274,494

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

JOHNSON COUNTY
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
GOVERNMENTAL FUNDS
For The Year Ended December 31, 2005

	General	Cumulative Bridge	Cumulative Capital Development	Other Governmental Funds	Totals
Receipts:					
Taxes	$ 15,622,300	$ 887,321	$ 1,177,287	$ 4,040,876	$ 21,727,784
Special assessments	-	-	-	230,545	230,545
Licenses and permits	238,656	-	-	244,522	483,178
Intergovernmental	2,364,792	118,587	155,746	7,584,728	10,223,853
Charges for services	1,436,683	-	-	3,451,944	4,888,627
Fines and forfeits	461,893	-	-	908,772	1,370,665
Other	1,752,790	129,561	56,804	291,767	2,230,922
Total receipts	21,877,114	1,135,469	1,389,837	16,753,154	41,155,574
Disbursements:					
General government	12,162,536	-	70,919	1,632,033	13,865,488
Public safety	8,473,855	-	-	4,810,184	13,284,039
Highways and streets	-	-	-	4,411,149	4,411,149
Health and welfare	-	-	-	3,115,388	3,115,388
Culture and recreation	647,364	-	-	262,841	910,205
Urban redevelopment and housing	-	-	-	26,927	26,927
Debt service:					
Principal	9,450,000	-	-	2,369,534	11,819,534
Interest	86,674	-	-	1,048,482	1,135,156
Capital outlay:					
General government	-	-	607,902	542,889	1,150,791
Public safety	-	-	221,219	-	221,219
Culture and recreation	-	-	-	86,790	86,790
Highways and roadways	-	2,448,075	25,555	-	2,473,630
Total disbursements	30,820,429	2,448,075	925,595	18,306,217	52,500,316
Excess (deficiency) of receipts over disbursements	(8,943,315)	(1,312,606)	464,242	(1,553,063)	(11,344,742)
Other financing sources (uses)					
Bond and loan proceeds	9,450,000	-	-	-	9,450,000
Transfers in	-	-	-	60,489	60,489
Transfers out	(15,000)	-	-	(45,489)	(60,489)
Total other financing sources (uses)	9,435,000	-	-	15,000	9,450,000
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	491,685	(1,312,606)	464,242	(1,538,063)	(1,894,742)
Cash and investment fund balance - beginning	1,783,874	4,810,233	3,107,674	14,083,144	23,784,925
Cash and investment fund balance - ending	$ 2,275,559	$ 3,497,627	$ 3,571,916	$ 12,545,081	21,890,183
Amounts reported for governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis are different because:					
Internal services funds are used by management to charge the costs of certain services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis.					384,311
Net assets of governmental activities					$ 22,274,494

Cash and Investment Assets - December 31

	General	Cumulative Bridge	Cumulative Capital Development	Other Governmental Funds	Totals
Cash and investments	$ 2,275,559	$ -	$ -	$ 3,672,751	$ 5,948,310
Restricted assets:					
Cash and investments	-	3,497,627	3,571,916	8,872,330	15,941,873
Total cash and investment assets - December 31	$ 2,275,559	$ 3,497,627	$ 3,571,916	$ 12,545,081	$ 21,890,183

Cash and Investment Fund Balance - December 31

	General	Cumulative Bridge	Cumulative Capital Development	Other Governmental Funds	Totals
Restricted for:					
Public safety	$ -	$ -	$ -	$ 831,340	$ 831,340
Highways and streets	-	-	-	3,899,787	3,899,787
Health and welfare	-	-	-	856,869	856,869
Debt service	-	-	-	994,855	994,855
Capital projects	-	3,497,627	3,571,916	-	7,069,543
Other purposes	-	-	-	2,289,479	2,289,479
Unrestricted	2,275,559	-	-	3,672,751	5,948,310
Total cash and investment fund balance - December 31	$ 2,275,559	$ 3,497,627	$ 3,571,916	$ 12,545,081	$ 21,890,183

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

JOHNSON COUNTY
STATEMENT OF ASSETS AND FUND BALANCES AND
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
PROPRIETARY FUNDS
As of and for the Year Ended December 31, 2005

	Internal Service Funds
Operating receipts:	
Charges for services	$ 2,501,644
Other	135,639
Total operating receipts	2,637,283
Operating disbursements:	
Insurance disbursements	2,471,785
Other	68,987
Total operating disbursements	2,540,772
Excess of total receipts over total disbursements	96,511
Cash and investment fund balance - beginning	287,800
Cash and investment fund balance - ending	$ 384,311
Cash and Investment Assets - December 31	
Restricted assets:	
Cash and investments	$ 384,311
Cash and Investment Fund Balance - December 31	
Restricted for:	
Other purposes	$ 384,311

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

JOHNSON COUNTY
STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
FIDUCIARY FUNDS
For The Year Ended December 31, 2005

	Pension Trust Funds	Private-Purpose Trust Funds	Agency Funds
Additions:			
Contributions:			
Employer	$ 473,154	$ -	$ -
Investment earnings:			
Net increase in fair value of investments	159,409	-	-
Interest	21,098	-	-
Net investment earnings	180,507	-	-
Agency fund additions	-	-	229,160,145
Total additions	653,661	-	229,160,145
Deductions:			
Benefits	173,721	-	-
Administrative and general	94,159	-	-
Agency fund deductions	-	-	229,731,495
Total deductions	267,880	-	229,731,495
Excess (deficiency) of total additions over total deductions	385,781	-	(571,350)
Cash and investment fund balance - beginning	7,023,722	17,671	7,330,482
Cash and investment fund balance - ending	$ 7,409,503	$ 17,671	$ 6,759,132

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

I. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

Primary Government: Johnson County

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

Management has chosen to omit from these financial statements component units which have significant operational or financial relationships with the County. Accordingly, the financial statements do not include the data of all of the County's component units necessary to fairly present the financial position of the County.

The financial statements of the individual component units may be obtained from their respective offices as follows: Johnson Memorial Hospital, P.O. Box 669, Franklin, IN 46131; Johnson County Solid Waste Management District, 755 East Hamilton Avenue, Franklin, IN 46131; White River Fire Protection District, 850 South Mullinix Road, Greenwood, IN 46143; Bargersville Fire Protection District, c/o Bargersville Clerk-Treasurer, P.O. Box 420, Bargersville, IN 46106; Whiteland Fire Protection District, 852 Middle Drive, Whiteland, IN 46184; Nineveh Fire Protection District, 3220 S. Nineveh Road, Franklin, IN 46131; Hensley Fire Protection District, 2769 West State Road 252, Trafalgar, IN 46181; and Needham Fire Protection District, P.O. Box 74, Needham, IN 46162-0074.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

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

Fund Financial Statements

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

The County reports the following major governmental funds:

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

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

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

Additionally, the County reports the following fund types:

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

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

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

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

C. Measurement Focus and Basis of Accounting

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

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

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

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

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

D. Assets and Cash and Investment Balances

1. Cash and Investments

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

2. Capital Assets

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

3. Long-Term Debt

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

4. Equity Classification

Government-Wide Statements

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

a. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation.

b. Unrestricted net assets – All other net assets that do not meet the definition of "restricted."

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

Fund Financial Statements

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

E. Receipts and Disbursements

1. Program Receipts

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

2. Operating Receipts and Disbursements

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

F. Internal and Interfund Balances and Activities

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

Fund Financial Statements

1. Interfund services – Sales or purchases of goods and services between funds are reported as receipts and disbursements.

2. Interfund reimbursements – Repayments from funds responsible for certain disbursements to the funds that initially paid for them are not reported as reimbursements but as adjustments to disbursements in the respective funds.

3. Interfund transfers – Flow of assets from one fund to another where repayment is not expected is reported as transfers in and out.

Government-Wide Financial Statements

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

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

II. Stewardship, Compliance and Accountability

A. Budgetary Information

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

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

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

B. Cash and Investment Balance Deficits

At December 31, 2005, the following funds reported deficits in cash and investments, which are violations of the Uniform Compliance Guidelines and state statute:

Fund	2005
Bioterrorism Preparedness Responder Supplemental	$ 233
WIC	9,875
Regional Gang 2005-2006	66,064
STOP Grant 2005-2006	2,417
Victim's Assistance Crisis 2005-2006	6,848
Victim's Assistance 2005-2006	6,470
General Drain Improvement	51,958

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

III. Detailed Notes on All Funds

A. Deposits and Investments

1. Deposits

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

2. Investments

Authorization for investment activity is stated in Indiana Code 5-13. The Sheriff's Merit Board has established an investment policy for the Sheriff's Retirement and Benefit Pension Plan. This investment policy outlines parameters for investment activity for the Sheriff's Pension Plans. As of December 31, 2005, the County had the following investments:

Investment Type	Sheriff's Retirement and Benefit Pension Plans
Mutual funds	$ 7,049,894
Corporate bonds	102,559
Total	$ 7,152,453

Investment Policies

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

Indiana Code also provides for investment in money market mutual funds that are in the form of securities of, or interest in, an open-end, no-load, management-type investment company or investment trust registered under the provision of the federal Investment Company Act of 1940, as amended. Investments in money market mutual funds may not exceed 50% of the funds held by the County and available for investment. The portfolio of an investment company or investment trust used must be limited to direct obligations of the United States of America, obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise or repurchase agreements fully collateralized by direct obligations of the United States of America or obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. The form of securities of, or interest in, an investment company or investment trust must be rated as AAA, or its equivalent by Standard and Poor's Corporation or its successor or Aaa, or its equivalent, by Moody's Investors Service, Inc., or its successor. The form of securities in an investment company or investment trust should have a stated final maturity of one day.

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

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

Investment Custodial Credit Risk

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

The Sheriff's Merit Board has not adopted an investment policy for custodial credit risk for investments. At December 31, 2005, the Sheriff's Retirement and Benefit Pension Plans held investments in mutual funds and corporate bonds in the amount of $7,152,453. None of these investments were held by the investment's counterparty, in the name of the Sheriff's Pension Plan.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County must follow state statute and limit the stated final maturities of the investments to no more than two years.

The Sheriff's Merit Board has not adopted a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses.

Sheriff's Retirement and
Benefit Pension Plans:

	Investment Maturities (in Years)		
Investment Type	Less Than 5	5-10	More Than 10
Mutual funds	$ 7,049,894	$ -	$ -
Corporate bonds	102,559	-	-
Totals	$ 7,152,453	$ -	$ -

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The distribution of securities with credit ratings is summarized below.

Sheriff's Retirement and
Benefit Pension Plans:

		County's Investments	
Standard and Poor's Rating	Moody's Rating	Mutual Funds	Corporate Bonds
AAA	Aaa	$ -	$ 102,559
Unrated	Unrated	7,049,894	-
Totals		$ 7,049,894	$ 102,559

Concentration of Credit Risk

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

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

Foreign Currency Risk

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

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

B. Interfund Transfers

Interfund transfers for the year ended December 31, 2005, were as follows:

Transfer From	Transfer To	2005
General Fund	Other governmental	$ 15,000
Other governmental	Other governmental	45,489
Total		$ 60,489

The County typically uses transfers to fund ongoing operating subsidies.

IV. Other Information

A. Risk Management

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

The risks of torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents (excluding postemployment benefits); and natural disasters are covered by commercial insurance from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk.

Medical Benefits Employees, Retirees, and Dependents

The County has chosen to establish a risk financing fund for risks associated with medical benefits to employees, retirees, and dependents. The risk financing fund is accounted for in the Medical Self-Insurance Fund, an internal service fund, where assets are set aside for claim settlements. An excess policy through commercial insurance covers individual claims in excess of $75,000 per year.

Settled claims resulting from this risk did not exceed commercial insurance coverage in the past three years. Amounts are paid into the fund by the General Fund and are available to pay claims, claim reserves, and administrative costs of the program. Interfund premiums are reported as quasi-external interfund transactions.

Professional Liability, Job Related Illnesses or Injuries and Casualty

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

Catastrophic Liability

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

B. Holding Corporations

The County has entered into a capital lease with the Johnson County Building Corporation and the Johnson County Jail Building Corporation (the lessors). The lessors were organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. Lease payments during the year totaled $2,038,400.

C. Subsequent Events

On May 23, 2006, the County issued $750,000 in Series A Road Bridge Bonds. These bonds are to be repaid by December 9, 2009.

On July 18, 2006, the County issued $3,000,000 in Equipment General Obligation Bonds, Series 2006A. The bonds are to be repaid by January 15, 2011.

D. Postemployment Benefits

In addition to the pension benefits described below, the County provides postemployment health benefits, as authorized by Indiana Code 5-10-8, to all employees who retire from the County on or after attaining age 55 with at least ten years of service. Currently, three retirees and two spouses of retirees meet these eligibility requirements. The retirees and spouses are responsible for the same amount of the COBRA premiums. After age 62, the retirees and spouses will have a $10 monthly credit for each year of service, but no more than 80% of the COBRA premium amount. The County is self-insured for health benefits, and therefore, the amount provided for postemployment benefit varies. There is also an individual Medicare supplement insurance program available for those who are eligible for Medicare. The $10 monthly credit for each year of service, but not more than 50% of the policy premium will be paid by the County. Disbursements for postemployment benefits cannot be reasonably estimated.

E. Administration of Welfare Programs

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

F. Pension Plans

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

1. Public Employees' Retirement Fund

Plan Description

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

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

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

Funding Policy and Annual Pension Cost

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

2. County Police Retirement Plan

Plan Description

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

Funding Policy and Annual Pension Cost

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

3. County Police Benefit Plan

Plan Description

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

Funding Policy and Annual Pension Cost

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

Actuarial Information for the Above Plans

	PERF	County Police Retirement Plan	County Police Benefit Plan
Annual required contribution	$ 628,796	$ 453,814	$ 19,340
Interest on net pension obligation	(29,668)	16,182	-
Adjustment to annual required contribution	33,809	(27,101)	-
Annual pension cost	632,937	442,895	19,340
Contributions made	632,012	453,814	19,340
Increase (decrease) in net pension obligation	925	(10,919)	-
Net pension obligation, beginning of year	(409,216)	231,175	-
Net pension obligation, end of year	$ (408,291)	$ 220,256	$ -

	PERF	County Police Retirement Plan	County Police Benefit Plan
Contribution rates:			
County	5%	23%	1%
Plan members	0%	0%	0%
Actuarial valuation date	07-01-05	01-01-06	01-01-06
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed
Amortization period	40 years	40 years	40 years
Amortization period (from date)	07-01-97	12-31-97	12-31-97
Asset valuation method	4 year smoothed market	4 year smoothed market	4 year smoothed market

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

Three Year Trend Information

	Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
PERF	06-30-03	$ 628,879	92%	$ (343,555)
	06-30-04	551,441	112%	(409,216)
	06-30-05	632,937	115%	(408,291)
County Police Retirement Plan	12-31-03	341,954	99%	(97,546)
	12-31-04	410,363	20%	231,175
	12-31-05	442,895	102%	220,256
County Police Benefit Plan	12-31-03	34,074	100%	-
	12-31-04	28,359	100%	-
	12-31-05	19,340	100%	-

JOHNSON COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULES OF FUNDING PROGRESS

Public Employees' Retirement Fund

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
07-01-03	$ 8,312,927	$ 8,334,885	$ (21,958)	100%	$ 11,746,152	(0%)
07-01-04	8,588,949	9,271,407	(682,458)	93%	12,312,357	(6%)
07-01-05	9,091,031	10,930,095	(1,839,064)	83%	11,828,001	(16%)

County Police Retirement Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess AAL as a Percentage of Covered Payroll ((a-b)/c)
01-01-04	$ 6,680,159	$ 6,680,159	$ -	100%	$ 1,956,026	0%
01-01-05	6,695,120	6,695,120	-	100%	1,903,424	0%
01-01-06	7,567,765	7,567,765	-	100%	1,986,153	0%

JOHNSON COUNTY
COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
OTHER GOVERNMENTAL FUNDS
For The Year Ended December 31, 2005

	Accident Report	Access Johnson County Grant	Adult Probation Administrative Fees	Adult Probation Services	Alcohol and Drug Services	Animal Shelter	Animal Shelter Donation
Receipts:							
Taxes	$ -	$ -	$ -	$ -	$ -	$ 221,212	$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	542,889	-	-	-	29,251	-
Charges for services	6,740	-	36,680	227,809	-	53,115	-
Fines and forfeits	-	-	-	-	82,828	-	-
Other	-	-	-	-	-	-	19,681
Total receipts	6,740	542,889	36,680	227,809	82,828	303,578	19,681
Disbursements:							
General government	6,422	-	-	-	-	318,292	30,433
Public safety	-	-	33,611	241,221	73,759	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	542,889	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	6,422	542,889	33,611	241,221	73,759	318,292	30,433
Excess (deficiency) of receipts over disbursements	318	-	3,069	(13,412)	9,069	(14,714)	(10,752)
Other financing sources (uses)							
Transfers in	-	-	-	-	-	-	18,000
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	18,000
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	318	-	3,069	(13,412)	9,069	(14,714)	7,248
Cash and investment fund balance - beginning	16,670	-	22,090	40,964	33,070	31,035	11,294
Cash and investment fund balance - ending	$ 16,988	$ -	$ 25,159	$ 27,552	$ 42,139	$ 16,321	$ 18,542
Cash and Investment Assets - December 31							
Cash and investments	$ 16,988	$ -	$ 25,159	$ 27,552	$ 42,139	$ 16,321	$ 18,542
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - December 31	$ 16,988	$ -	$ 25,159	$ 27,552	$ 42,139	$ 16,321	$ 18,542
Cash and Investment Fund Balance - December 31							
Restricted for:							
Public safety	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	16,988	-	25,159	27,552	42,139	16,321	18,542
Total cash and investment fund balance - December 31	$ 16,988	$ -	$ 25,159	$ 27,552	$ 42,139	$ 16,321	$ 18,542

JOHNSON COUNTY
COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
OTHER GOVERNMENTAL FUNDS
For The Year Ended December 31, 2005
(Continued)

	2004-2005 BCC Seat Belt Enforcement	2005-2006 BCC Seat Belt Enforcement	Bioterrorism Preparedness Grant August 2004 to July 2005	Bioterrorism Preparedness Grant - Health	Bioterrorism Preparedness Responder Supplemental	Operation Pullover	Byrne Justice Assistance Grant
Receipts:							
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	4,588	5,750	35,427	-	12,756	59,225	15,063
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total receipts	4,588	5,750	35,427	-	12,756	59,225	15,063
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	10,000	-	39,294	-	12,989	64,898	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	10,000	-	39,294	-	12,989	64,898	-
Excess (deficiency) of receipts over disbursements	(5,412)	5,750	(3,867)	-	(233)	(5,673)	15,063
Other financing sources (uses)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(5,412)	5,750	(3,867)	-	(233)	(5,673)	15,063
Cash and investment fund balance - beginning	5,412	-	4,621	6,114	-	11,608	-
Cash and investment fund balance - ending	$ -	$ 5,750	$ 754	$ 6,114	$ (233)	$ 5,935	$ 15,063
Cash and Investment Assets - December 31							
Cash and investments	$ -	$ 5,750	$ 754	$ 6,114	$ (233)	$ 5,935	$ 15,063
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - December 31	$ -	$ 5,750	$ 754	$ 6,114	$ (233)	$ 5,935	$ 15,063
Cash and Investment Fund Balance - December 31							
Restricted for:							
Public safety	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	-	5,750	754	6,114	(233)	5,935	15,063
Total cash and investment fund balance - December 31	$ -	$ 5,750	$ 754	$ 6,114	$ (233)	$ 5,935	$ 15,063

JOHNSON COUNTY
COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
OTHER GOVERNMENTAL FUNDS
For The Year Ended December 31, 2005
(Continued)

	Cannabis Marijuana Eradication	CASA Donation	Child Restraint System	ADR Co-Pay	ADR Fee	Clerk's Records Perpetuation	Law Enforcement Continuing Education #2
Receipts:							
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	4,220	-	-
Fines and forfeits	-	-	360	-	-	15,927	-
Other	-	11,600	-	20	-	503	-
Total receipts	-	11,600	360	20	4,220	16,430	-
Disbursements:							
General government	-	-	-	-	-	16,448	-
Public safety	6,616	-	185	-	-	-	601
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	10,978	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	6,616	10,978	185	-	-	16,448	601
Excess (deficiency) of receipts over disbursements	(6,616)	622	175	20	4,220	(18)	(601)
Other financing sources (uses)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(6,616)	622	175	20	4,220	(18)	(601)
Cash and investment fund balance - beginning	32,307	19,596	-	-	-	41,182	601
Cash and investment fund balance - ending	$ 25,691	$ 20,218	$ 175	$ 20	$ 4,220	$ 41,164	$ -
Cash and Investment Assets - December 31							
Cash and investments	$ 25,691	$ 20,218	$ 175	$ 20	$ 4,220	$ 41,164	$ -
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - December 31	$ 25,691	$ 20,218	$ 175	$ 20	$ 4,220	$ 41,164	$ -
Cash and Investment Fund Balance - December 31							
Restricted for:							
Public safety	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	25,691	20,218	175	20	4,220	41,164	-
Total cash and investment fund balance - December 31	$ 25,691	$ 20,218	$ 175	$ 20	$ 4,220	$ 41,164	$ -

JOHNSON COUNTY
COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
OTHER GOVERNMENTAL FUNDS
For The Year Ended December 31, 2005
(Continued)

	County Road 600N Repair	Community Correction Adult Project Income	Community Correction Juvenile Project Income	Community Correction Juvenile Grant	Community Correction Adult Grant	Counter-measure Fees	County Sales Disclosure
Receipts:							
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	177,646	225,893	-	-
Charges for services	-	769,317	60,082	-	-	-	25,428
Fines and forfeits	-	-	-	-	-	-	-
Other	1,987	-	-	-	-	-	-
Total receipts	1,987	769,317	60,082	177,646	225,893	-	25,428
Disbursements:							
General government	-	-	-	-	-	-	1,264
Public safety	-	591,666	76,788	168,774	311,832	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	-	591,666	76,788	168,774	311,832	-	1,264
Excess (deficiency) of receipts over disbursements	1,987	177,651	(16,706)	8,872	(85,939)	-	24,164
Other financing sources (uses)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,987	177,651	(16,706)	8,872	(85,939)	-	24,164
Cash and investment fund balance - beginning	-	43,106	60,813	40,006	147,981	972	63,003
Cash and investment fund balance - ending	$ 1,987	$ 220,757	$ 44,107	$ 48,878	$ 62,042	$ 972	$ 87,167
Cash and Investment Assets - December 31							
Cash and investments	$ 1,987	$ -	$ -	$ -	$ -	$ 972	$ 87,167
Restricted assets:							
Cash and investments	-	220,757	44,107	48,878	62,042	-	-
Total cash and investment assets - December 31	$ 1,987	$ 220,757	$ 44,107	$ 48,878	$ 62,042	$ 972	$ 87,167
Cash and Investment Fund Balance - December 31							
Restricted for:							
Public safety	$ -	$ 220,757	$ 44,107	$ 48,878	$ 62,042	$ -	$ -
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	1,987	-	-	-	-	972	87,167
Total cash and investment fund balance - December 31	$ 1,987	$ 220,757	$ 44,107	$ 48,878	$ 62,042	$ 972	$ 87,167

JOHNSON COUNTY
COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
OTHER GOVERNMENTAL FUNDS
For The Year Ended December 31, 2005
(Continued)

	DARE Alcohol Resistance Education	Deferral Program	Drainage Maintenance	Drug Free Community Prosecutor	Economic Development Fund	Economic Development Fund	Electronic Map Generation
Receipts:							
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Special assessments	-	-	159,596	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	85,870	-	14,177
Fines and forfeits	-	529,625	-	-	-	-	-
Other	1,000	-	-	-	-	-	-
Total receipts	1,000	529,625	159,596	-	85,870	-	14,177
Disbursements:							
General government	-	-	-	-	-	-	18,122
Public safety	1,000	411,724	-	-	-	-	-
Highways and streets	-	-	219,847	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	1,000	411,724	219,847	-	-	-	18,122
Excess (deficiency) of receipts over disbursements	-	117,901	(60,251)	-	85,870	-	(3,945)
Other financing sources (uses)							
Transfers in	-	-	15,000	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	15,000	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	117,901	(45,251)	-	85,870	-	(3,945)
Cash and investment fund balance - beginning	1	238,315	737,307	2,843	-	5,097	21,894
Cash and investment fund balance - ending	$ 1	$ 356,216	$ 692,056	$ 2,843	$ 85,870	$ 5,097	$ 17,949
Cash and Investment Assets - December 31							
Cash and investments	$ 1	$ 356,216	$ -	$ 2,843	$ 85,870	$ 5,097	$ 17,949
Restricted assets:							
Cash and investments	-	-	692,056	-	-	-	-
Total cash and investment assets - December 31	$ 1	$ 356,216	$ 692,056	$ 2,843	$ 85,870	$ 5,097	$ 17,949
Cash and Investment Fund Balance - December 31							
Restricted for:							
Public safety	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	692,056	-	-	-	-
Unrestricted	1	356,216	-	2,843	85,870	5,097	17,949
Total cash and investment fund balance - December 31	$ 1	$ 356,216	$ 692,056	$ 2,843	$ 85,870	$ 5,097	$ 17,949

JOHNSON COUNTY
COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
OTHER GOVERNMENTAL FUNDS
For The Year Ended December 31, 2005
(Continued)

	Emergency Planning and Right to Know	Emergency Telephone System	Enhanced Access	Extradition	Family and Children	Firearms Training	Forfeiture Seizure - Prosecutor
Receipts:							
Taxes	$ -	$ -	$ -	$ -	$ 824,374	$ -	$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	7,190	-
Intergovernmental	15,794	-	-	-	902,455	-	-
Charges for services	-	808,054	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	29,044
Other	-	-	-	-	-	-	-
Total receipts	15,794	808,054	-	-	1,726,829	7,190	29,044
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	10,578	987,368	-	7,347	-	9,493	12,223
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	2,216,785	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	10,578	987,368	-	7,347	2,216,785	9,493	12,223
Excess (deficiency) of receipts over disbursements	5,216	(179,314)	-	(7,347)	(489,956)	(2,303)	16,821
Other financing sources (uses)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	5,216	(179,314)	-	(7,347)	(489,956)	(2,303)	16,821
Cash and investment fund balance - beginning	24,494	428,299	500	38,801	927,970	3,863	1,505
Cash and investment fund balance - ending	$ 29,710	$ 248,985	$ 500	$ 31,454	$ 438,014	$ 1,560	$ 18,326
Cash and Investment Assets - December 31							
Cash and investments	$ 29,710	$ -	$ 500	$ 31,454	$ -	$ 1,560	$ 18,326
Restricted assets:							
Cash and investments	-	248,985	-	-	438,014	-	-
Total cash and investment assets - December 31	$ 29,710	$ 248,985	$ 500	$ 31,454	$ 438,014	$ 1,560	$ 18,326
Cash and Investment Fund Balance - December 31							
Restricted for:							
Public safety	$ -	$ 248,985	$ -	$ -	$ -	$ -	$ -
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	438,014	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	29,710	-	500	31,454	-	1,560	18,326
Total cash and investment fund balance - December 31	$ 29,710	$ 248,985	$ 500	$ 31,454	$ 438,014	$ 1,560	$ 18,326

JOHNSON COUNTY
COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
OTHER GOVERNMENTAL FUNDS
For The Year Ended December 31, 2005
(Continued)

	Emergency Management Foundation Grant	Guardian Ad Litem Court	Health	Health Maintenance	Highway	Homeland Security - Air Purifying Responder	Homeland Security - Law Enforcement Terror Protection
Receipts:							
Taxes	$ -	$ -	$ 309,764	$ -	$ -	$ -	$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	203,929	-	28,603	-	-
Intergovernmental	-	-	41,110	58,793	2,847,400	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	4,132	-	-	-	-	-
Other	1,694	-	637	715	81,972	-	-
Total receipts	1,694	4,132	555,440	59,508	2,957,975	-	-
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	1,694	10,965	-	-	-	8,516	35,788
Highways and streets	-	-	-	-	3,031,716	-	-
Health and welfare	-	-	599,438	44,914	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	1,694	10,965	599,438	44,914	3,031,716	8,516	35,788
Excess (deficiency) of receipts over disbursements	-	(6,833)	(43,998)	14,594	(73,741)	(8,516)	(35,788)
Other financing sources (uses)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(6,833)	(43,998)	14,594	(73,741)	(8,516)	(35,788)
Cash and investment fund balance - beginning	-	13,553	168,177	119,894	2,063,316	8,516	44,556
Cash and investment fund balance - ending	$ -	$ 6,720	$ 124,179	$ 134,488	$ 1,989,575	$ -	$ 8,768
Cash and Investment Assets - December 31							
Cash and investments	$ -	$ 6,720	$ -	$ -	$ -	$ -	$ 8,768
Restricted assets:							
Cash and investments	-	-	124,179	134,488	1,989,575	-	-
Total cash and investment assets - December 31	$ -	$ 6,720	$ 124,179	$ 134,488	$ 1,989,575	$ -	$ 8,768
Cash and Investment Fund Balance - December 31							
Restricted for:							
Public safety	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Highways and streets	-	-	-	-	1,989,575	-	-
Health and welfare	-	-	124,179	134,488	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	-	6,720	-	-	-	-	8,768
Total cash and investment fund balance - December 31	$ -	$ 6,720	$ 124,179	$ 134,488	$ 1,989,575	$ -	$ 8,768

JOHNSON COUNTY
COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
OTHER GOVERNMENTAL FUNDS
For The Year Ended December 31, 2005
(Continued)

	Homeland Security - 1st Responder Equipment	Homeland Security - Bomb Squad	Housing Grant	Inmate Medical	Inspections Fees - New Subdivisions	Law Enforcement Continuing Education	Jury Pay
Receipts:							
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	159,573	-	26,927	-	-	-	-
Charges for services	-	-	-	16,544	120,810	-	-
Fines and forfeits	-	-	-	-	-	21,045	21,986
Other	-	3,605	-	-	-	-	-
Total receipts	159,573	3,605	26,927	16,544	120,810	21,045	21,986
Disbursements:							
General government	-	-	26,927	-	82,583	-	-
Public safety	160,000	144,439	-	18,356	-	54,115	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	160,000	144,439	26,927	18,356	82,583	54,115	-
Excess (deficiency) of receipts over disbursements	(427)	(140,834)	-	(1,812)	38,227	(33,070)	21,986
Other financing sources (uses)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(427)	(140,834)	-	(1,812)	38,227	(33,070)	21,986
Cash and investment fund balance - beginning	160,000	140,834	-	3,572	272,817	33,333	95,180
Cash and investment fund balance - ending	$ 159,573	$ -	$ -	$ 1,760	$ 311,044	$ 263	$ 117,166
Cash and Investment Assets - December 31							
Cash and investments	$ -	$ -	$ -	$ 1,760	$ 311,044	$ 263	$ 117,166
Restricted assets:							
Cash and investments	159,573	-	-	-	-	-	-
Total cash and investment assets - December 31	$ 159,573	$ -	$ -	$ 1,760	$ 311,044	$ 263	$ 117,166
Cash and Investment Fund Balance - December 31							
Restricted for:							
Public safety	$ 159,573	$ -	$ -	$ -	$ -	$ -	$ -
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	-	-	-	1,760	311,044	263	117,166
Total cash and investment fund balance - December 31	$ 159,573	$ -	$ -	$ 1,760	$ 311,044	$ 263	$ 117,166

JOHNSON COUNTY
COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
OTHER GOVERNMENTAL FUNDS
For The Year Ended December 31, 2005
(Continued)

	Juvenile Probation Administration Fees	Juvenile Probation Services	Law Enforcement Continuing Education - Animal Shelter	Law Enforcement Block Grant	Law Enforcement - Prosecutor	Local Road and Street	March of Dimes WIC
Receipts:							
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	1,196,579	221
Charges for services	28,666	74,187	-	-	-	-	-
Fines and forfeits	-	-	42	-	-	-	-
Other	-	-	-	-	-	29,169	-
Total receipts	28,666	74,187	42	-	-	1,225,748	221
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	20,904	99,086	-	2,569	-	-	-
Highways and streets	-	-	-	-	-	949,052	-
Health and welfare	-	-	-	-	-	-	303
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	20,904	99,086	-	2,569	-	949,052	303
Excess (deficiency) of receipts over disbursements	7,762	(24,899)	42	(2,569)	-	276,696	(82)
Other financing sources (uses)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	7,762	(24,899)	42	(2,569)	-	276,696	(82)
Cash and investment fund balance - beginning	25,991	72,531	977	2,569	952	1,633,516	751
Cash and investment fund balance - ending	$ 33,753	$ 47,632	$ 1,019	$ -	$ 952	$ 1,910,212	$ 669
Cash and Investment Assets - December 31							
Cash and investments	$ 33,753	$ 47,632	$ 1,019	$ -	$ 952	$ -	$ 669
Restricted assets:							
Cash and investments	-	-	-	-	-	1,910,212	-
Total cash and investment assets - December 31	$ 33,753	$ 47,632	$ 1,019	$ -	$ 952	$ 1,910,212	$ 669
Cash and Investment Fund Balance - December 31							
Restricted for:							
Public safety	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Highways and streets	-	-	-	-	-	1,910,212	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	33,753	47,632	1,019	-	952	-	669
Total cash and investment fund balance - December 31	$ 33,753	$ 47,632	$ 1,019	$ -	$ 952	$ 1,910,212	$ 669

JOHNSON COUNTY
COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
OTHER GOVERNMENTAL FUNDS
For The Year Ended December 31, 2005
(Continued)

	Misdemeanant	Operation Pullover 2005-2006	Park Gift	Park Operating	Plat Book	Pretrial Diversion	Property Reassessment #2
Receipts:							
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	66,833	48,200	-	-	-	-	-
Charges for services	-	-	-	206,793	41,436	-	-
Fines and forfeits	-	-	-	-	-	154,050	-
Other	-	-	3,025	-	-	-	20,068
Total receipts	66,833	48,200	3,025	206,793	41,436	154,050	20,068
Disbursements:							
General government	-	-	-	-	40,488	-	214,717
Public safety	63,449	1,202	-	-	-	170,592	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	2,000	208,756	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	63,449	1,202	2,000	208,756	40,488	170,592	214,717
Excess (deficiency) of receipts over disbursements	3,384	46,998	1,025	(1,963)	948	(16,542)	(194,649)
Other financing sources (uses)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,384	46,998	1,025	(1,963)	948	(16,542)	(194,649)
Cash and investment fund balance - beginning	83,661	-	2,738	3,794	6,504	178,062	1,792,072
Cash and investment fund balance - ending	$ 87,045	$ 46,998	$ 3,763	$ 1,831	$ 7,452	$ 161,520	$ 1,597,423
Cash and Investment Assets - December 31							
Cash and investments	$ 87,045	$ -	$ 3,763	$ 1,831	$ 7,452	$ 161,520	$ -
Restricted assets:							
Cash and investments	-	46,998	-	-	-	-	1,597,423
Total cash and investment assets - December 31	$ 87,045	$ 46,998	$ 3,763	$ 1,831	$ 7,452	$ 161,520	$ 1,597,423
Cash and Investment Fund Balance - December 31							
Restricted for:							
Public safety	$ -	$ 46,998	$ -	$ -	$ -	$ -	$ -
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	1,597,423
Unrestricted	87,045	-	3,763	1,831	7,452	161,520	-
Total cash and investment fund balance - December 31	$ 87,045	$ 46,998	$ 3,763	$ 1,831	$ 7,452	$ 161,520	$ 1,597,423

JOHNSON COUNTY
COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
OTHER GOVERNMENTAL FUNDS
For The Year Ended December 31, 2005
(Continued)

	Rainy Day	Recorder's Records Perpetuation	Sheriff's Narcotic Seizure	Superior ADR Fee	Supplemental Public Defender Services	Surveyor's Corner Perpetuation	Think For A Change
Receipts:							
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	9,375
Charges for services	-	220,045	-	-	-	38,005	-
Fines and forfeits	-	-	265	2,960	19,014	-	-
Other	-	-	-	-	-	4,017	-
Total receipts	-	220,045	265	2,960	19,014	42,022	9,375
Disbursements:							
General government	600,000	281,840	-	-	-	1,672	-
Public safety	-	-	470	-	-	-	1,093
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	600,000	281,840	470	-	-	1,672	1,093
Excess (deficiency) of receipts over disbursements	(600,000)	(61,795)	(205)	2,960	19,014	40,350	8,282
Other financing sources (uses)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(600,000)	(61,795)	(205)	2,960	19,014	40,350	8,282
Cash and investment fund balance - beginning	611,694	356,328	425	-	22,125	159,603	-
Cash and investment fund balance - ending	$ 11,694	$ 294,533	$ 220	$ 2,960	$ 41,139	$ 199,953	$ 8,282
Cash and Investment Assets - December 31							
Cash and investments	$ 11,694	$ 294,533	$ 220	$ 2,960	$ 41,139	$ 199,953	$ 8,282
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - December 31	$ 11,694	$ 294,533	$ 220	$ 2,960	$ 41,139	$ 199,953	$ 8,282
Cash and Investment Fund Balance - December 31							
Restricted for:							
Public safety	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	11,694	294,533	220	2,960	41,139	199,953	8,282
Total cash and investment fund balance - December 31	$ 11,694	$ 294,533	$ 220	$ 2,960	$ 41,139	$ 199,953	$ 8,282

JOHNSON COUNTY
COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
OTHER GOVERNMENTAL FUNDS
For The Year Ended December 31, 2005
(Continued)

	Voting System Reimbursement	WIC	Welfare Reform Local Planning	Animal Shelter Branigan Donation	Build Indiana Highway	CASA Guardian Ad Litem	Court Improvement CASA
Receipts:							
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	550,032	212,296	-	-	-	-	6,800
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	375	-
Other	-	-	-	-	-	-	-
Total receipts	550,032	212,296	-	-	-	375	6,800
Disbursements:							
General government	10,641	-	-	-	-	-	6,800
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	140	-	-
Health and welfare	-	211,304	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	10,641	211,304	-	-	140	-	6,800
Excess (deficiency) of receipts over disbursements	539,391	992	-	-	(140)	375	-
Other financing sources (uses)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	539,391	992	-	-	(140)	375	-
Cash and investment fund balance - beginning	331,968	(10,867)	1,578	5,968	140	3,980	-
Cash and investment fund balance - ending	$ 871,359	$ (9,875)	$ 1,578	$ 5,968	$ -	$ 4,355	$ -
Cash and Investment Assets - December 31							
Cash and investments	$ 871,359	$ (9,875)	$ 1,578	$ 5,968	$ -	$ 4,355	$ -
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - December 31	$ 871,359	$ (9,875)	$ 1,578	$ 5,968	$ -	$ 4,355	$ -
Cash and Investment Fund Balance - December 31							
Restricted for:							
Public safety	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	871,359	(9,875)	1,578	5,968	-	4,355	-
Total cash and investment fund balance - December 31	$ 871,359	$ (9,875)	$ 1,578	$ 5,968	$ -	$ 4,355	$ -

JOHNSON COUNTY
COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
OTHER GOVERNMENTAL FUNDS
For The Year Ended December 31, 2005
(Continued)

	Domestic Violence 2004-2005	Drug Free Community	Emergency Management Training	Federal Forfeiture Seizure	Johnson County Law Enforcement Coalition	Johnson County Family Court Grant	Juvenile Accountability Incentive Block Grant 2005-2006
Receipts:							
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	42,666	30,698	-	-	-	4,000	5,000
Charges for services	-	37,063	-	-	-	-	-
Fines and forfeits	-	27,119	-	-	-	-	-
Other	-	4,249	-	-	-	-	-
Total receipts	42,666	99,129	-	-	-	4,000	5,000
Disbursements:							
General government	-	-	-	-	-	2,311	-
Public safety	42,666	52,907	-	-	24,668	-	3,692
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	42,666	52,907	-	-	24,668	2,311	3,692
Excess (deficiency) of receipts over disbursements	-	46,222	-	-	(24,668)	1,689	1,308
Other financing sources (uses)							
Transfers in	-	-	-	-	27,489	-	-
Transfers out	-	(27,489)	-	-	-	-	-
Total other financing sources (uses)	-	(27,489)	-	-	27,489	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	18,733	-	-	2,821	1,689	1,308
Cash and investment fund balance - beginning	-	-	2,149	2,615	-	7,791	-
Cash and investment fund balance - ending	$ -	$ 18,733	$ 2,149	$ 2,615	$ 2,821	$ 9,480	$ 1,308
Cash and Investment Assets - December 31							
Cash and investments	$ -	$ 18,733	$ 2,149	$ 2,615	$ 2,821	$ 9,480	$ 1,308
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - December 31	$ -	$ 18,733	$ 2,149	$ 2,615	$ 2,821	$ 9,480	$ 1,308
Cash and Investment Fund Balance - December 31							
Restricted for:							
Public safety	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	-	18,733	2,149	2,615	2,821	9,480	1,308
Total cash and investment fund balance - December 31	$ -	$ 18,733	$ 2,149	$ 2,615	$ 2,821	$ 9,480	$ 1,308

JOHNSON COUNTY
COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
OTHER GOVERNMENTAL FUNDS
For The Year Ended December 31, 2005
(Continued)

	Juvenile Accountability Incentive Block Grant 2004-2005	Medical Office Manager	Operation Pullover 03-04	Prosecutor Bad Check	Regional Gang 2004-2005	Regional Gang 2005-2006	State Homeland Security
Receipts:							
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	24,019	-	-	-	96,183	12,000	-
Charges for services	-	-	-	1,405	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	48,538	-	-	-	-	4
Total receipts	24,019	48,538	-	1,405	96,183	12,000	4
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	26,855	21,653	8,127	-	67,327	78,064	189,133
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	26,855	21,653	8,127	-	67,327	78,064	189,133
Excess (deficiency) of receipts over disbursements	(2,836)	26,885	(8,127)	1,405	28,856	(66,064)	(189,129)
Other financing sources (uses)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,836)	26,885	(8,127)	1,405	28,856	(66,064)	(189,129)
Cash and investment fund balance - beginning	2,836	-	8,127	-	(28,856)	-	189,129
Cash and investment fund balance - ending	$ -	$ 26,885	$ -	$ 1,405	$ -	$ (66,064)	$ -
Cash and Investment Assets - December 31							
Cash and investments	$ -	$ 26,885	$ -	$ 1,405	$ -	$ (66,064)	$ -
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - December 31	$ -	$ 26,885	$ -	$ 1,405	$ -	$ (66,064)	$ -
Cash and Investment Fund Balance - December 31							
Restricted for:							
Public safety	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	-	26,885	-	1,405	-	(66,064)	-
Total cash and investment fund balance - December 31	$ -	$ 26,885	$ -	$ 1,405	$ -	$ (66,064)	$ -

JOHNSON COUNTY
COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
OTHER GOVERNMENTAL FUNDS
For The Year Ended December 31, 2005
(Continued)

	STOP Grant 04-05	STOP Grant 2005-2006	Tobacco Fund Settlement	Victim's Assistance Crisis 2005-2006	Victim's Assistance 04-05	Victim's Assistance 2005-2006	Victim's Assistance Crisis 04-05
Receipts:							
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	17,481	17,480	45,346	6,162	2,000	5,658	2,000
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	8,905	-	534	-	-	-	-
Total receipts	26,386	17,480	45,880	6,162	2,000	5,658	2,000
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	15,375	19,897	-	13,010	15,348	12,128	17,593
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	31,666	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	15,375	19,897	31,666	13,010	15,348	12,128	17,593
Excess (deficiency) of receipts over disbursements	11,011	(2,417)	14,214	(6,848)	(13,348)	(6,470)	(15,593)
Other financing sources (uses)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	11,011	(2,417)	14,214	(6,848)	(13,348)	(6,470)	(15,593)
Cash and investment fund balance - beginning	(11,011)	-	145,974	-	13,348	-	15,593
Cash and investment fund balance - ending	$ -	$ (2,417)	$ 160,188	$ (6,848)	$ -	$ (6,470)	$ -
Cash and Investment Assets - December 31							
Cash and investments	$ -	$ (2,417)	$ -	$ (6,848)	$ -	$ (6,470)	$ -
Restricted assets:							
Cash and investments	-	-	160,188	-	-	-	-
Total cash and investment assets - December 31	$ -	$ (2,417)	$ 160,188	$ (6,848)	$ -	$ (6,470)	$ -
Cash and Investment Fund Balance - December 31							
Restricted for:							
Public safety	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	160,188	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	-	(2,417)	-	(6,848)	-	(6,470)	-
Total cash and investment fund balance - December 31	$ -	$ (2,417)	$ 160,188	$ (6,848)	$ -	$ (6,470)	$ -

JOHNSON COUNTY
COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
OTHER GOVERNMENTAL FUNDS
For The Year Ended December 31, 2005
(Continued)

	Sheriff Commissary	Community Corrections Commissary	Sheriff Narcotic Investigation	Sheriff Reserve	Juvenile Detention Commissary	General Obligation Bond	Jail Lease
Receipts:							
Taxes	$ -	$ -	$ -	$ -	$ -	$ 769,114	$ 890,643
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	6,641	7,681
Charges for services	331,562	94,643	-	-	10,312	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	19,050	500	-	-	-
Total receipts	331,562	94,643	19,050	500	10,312	775,755	898,324
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	240,106	83,931	6,127	-	6,372	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	760,000	640,000
Interest	-	-	-	-	-	607,256	360,148
Capital outlay:							
General government	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	240,106	83,931	6,127	-	6,372	1,367,256	1,000,148
Excess (deficiency) of receipts over disbursements	91,456	10,712	12,923	500	3,940	(591,501)	(101,824)
Other financing sources (uses)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	91,456	10,712	12,923	500	3,940	(591,501)	(101,824)
Cash and investment fund balance - beginning	167,461	2,191	9,048	2,269	897	597,528	577,991
Cash and investment fund balance - ending	$ 258,917	$ 12,903	$ 21,971	$ 2,769	$ 4,837	$ 6,027	$ 476,167
Cash and Investment Assets - December 31							
Cash and investments	$ 258,917	$ 12,903	$ 21,971	$ 2,769	$ 4,837	$ -	$ -
Restricted assets:							
Cash and investments	-	-	-	-	-	6,027	476,167
Total cash and investment assets - December 31	$ 258,917	$ 12,903	$ 21,971	$ 2,769	$ 4,837	$ 6,027	$ 476,167
Cash and Investment Fund Balance - December 31							
Restricted for:							
Public safety	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	6,027	476,167
Other purposes	-	-	-	-	-	-	-
Unrestricted	258,917	12,903	21,971	2,769	4,837	-	-
Total cash and investment fund balance - December 31	$ 258,917	$ 12,903	$ 21,971	$ 2,769	$ 4,837	$ 6,027	$ 476,167

JOHNSON COUNTY
COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
OTHER GOVERNMENTAL FUNDS
For The Year Ended December 31, 2005
(Continued)

	Lease Rental Payment	General Drain Improvement	Shelter Building Donation	High Tech Communication	Olive Branch Road	Park Non-Reverting Capital	Totals
Receipts:							
Taxes	$ 1,025,769	$ -	$ -	$ -	$ -	$ -	$ 4,040,876
Special assessments	-	70,949	-	-	-	-	230,545
Licenses and permits	-	-	-	-	4,800	-	244,522
Intergovernmental	8,837	-	-	-	-	-	7,584,728
Charges for services	-	-	-	-	-	138,981	3,451,944
Fines and forfeits	-	-	-	-	-	-	908,772
Other	-	-	26,547	-	3,747	-	291,767
Total receipts	1,034,606	70,949	26,547	-	8,547	138,981	16,753,154
Disbursements:							
General government	-	-	-	-	-	-	1,632,033
Public safety	-	-	-	-	-	-	4,810,184
Highways and streets	-	210,394	-	-	-	-	4,411,149
Health and welfare	-	-	-	-	-	-	3,115,388
Culture and recreation	-	-	-	-	-	52,085	262,841
Debt service:							26,927
Principal	969,534	-	-	-	-	-	2,369,534
Interest	81,078	-	-	-	-	-	1,048,482
Capital outlay:							
General government	-	-	-	-	-	-	542,889
Culture and recreation	-	-	-	-	-	86,790	86,790
Total disbursements	1,050,612	210,394	-	-	-	138,875	18,306,217
Excess (deficiency) of receipts over disbursements	(16,006)	(139,445)	26,547	-	8,547	106	(1,553,063)
Other financing sources (uses)							
Transfers in	-	-	-	-	-	-	60,489
Transfers out	-	-	(18,000)	-	-	-	(45,489)
Total other financing sources (uses)	-	-	(18,000)	-	-	-	15,000
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(16,006)	(139,445)	8,547	-	8,547	106	(1,538,063)
Cash and investment fund balance - beginning	528,667	87,487	40,437	109,959	136,631	741	14,083,144
Cash and investment fund balance - ending	$ 512,661	$ (51,958)	$ 48,984	$ 109,959	$ 145,178	$ 847	$ 12,545,081
Cash and Investment Assets - December 31							
Cash and investments	$ -	$ -	$ 48,984	$ 109,959	$ 145,178	$ 847	$ 3,724,709
Restricted assets:							
Cash and investments	512,661	(51,958)	-	-	-	-	8,820,372
Total cash and investment assets - December 31	$ 512,661	$ (51,958)	$ 48,984	$ 109,959	$ 145,178	$ 847	$ 12,545,081
Cash and Investment Fund Balance - December 31							
Restricted for:							
Public safety	$ -	$ -	$ -	$ -	$ -	$ -	$ 831,340
Highways and streets	-	-	-	-	-	-	3,899,787
Health and welfare	-	-	-	-	-	-	856,869
Debt service	512,661	-	-	-	-	-	994,855
Other purposes	-	-	-	-	-	-	2,289,479
Unrestricted	-	(51,958)	48,984	109,959	145,178	847	3,672,751
Total cash and investment fund balance - December 31	$ 512,661	$ (51,958)	$ 48,984	$ 109,959	$ 145,178	$ 847	$ 12,545,081

JOHNSON COUNTY
COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
INTERNAL SERVICE FUNDS
As of and for the Year Ended December 31, 2005

	Liability Workers Compensation Casualty	Medical	Total
Operating receipts:			
Charges for services	$ 239,262	$ 2,262,382	$ 2,501,644
Other	-	135,639	135,639
Total operating receipts	239,262	2,398,021	2,637,283
Operating disbursements:			
Insurance disbursements	-	2,471,785	2,471,785
Other	-	68,987	68,987
Total operating disbursements	-	2,540,772	2,540,772
Excess (deficiency) of receipts over disbursements	239,262	(142,751)	96,511
Cash and investment fund balance - beginning	-	287,800	287,800
Cash and investment fund balance - ending	$ 239,262	$ 145,049	$ 384,311
Cash and Investment Assets - December 31			
Restricted assets:			
Cash and investments	$ 239,262	$ 145,049	$ 384,311
Cash and Investment Fund Balance - December 31			
Restricted for:			
Other purposes	$ 239,262	$ 145,049	$ 384,311

JOHNSON COUNTY
COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
AGENCY FUNDS
For The Year Ended December 31, 2005

	Bid Bond Checks	Court Martial Fines	Food and Beverage Tax	Levy Excess Special	Ordinance Fines	Riverboat Revenue Sharing	Property Tax TIF Increment
Additions:							
Agency fund additions	$ 4,850	$ 217	$ 619,271	$ 104,025	$ 138	$ 726,478	$ 340,923
Deductions:							
Agency fund deductions	1,450	217	601,191	-	-	726,478	340,923
Excess (deficiency) of total additions over total deductions	3,400	-	18,080	104,025	138	-	-
Cash and investment fund balance - beginning	3,200	-	-	-	5,627	-	-
Cash and investment fund balance - ending	$ 6,600	$ -	$ 18,080	$ 104,025	$ 5,765	$ -	$ -

JOHNSON COUNTY
COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
AGENCY FUNDS
For The Year Ended December 31, 2005
(Continued)

	State Sales Disclosure	State Auditor's Mortgage Fee	Tax Sale Fees	Payroll	Payroll Withholding	Children's Psychiatric	City and Town Court Costs
Additions:							
Agency fund additions	$ 5,094	$ 27,113	$ 22,728	$ 12,263,260	$ 2,882,266	$ 225,260	$ 17,925
Deductions:							
Agency fund deductions	4,993	24,643	23,328	12,263,260	2,879,535	324,116	18,559
Excess (deficiency) of total additions over total deductions	101	2,470	(600)	-	2,731	(98,856)	(634)
Cash and investment fund balance - beginning	316	-	600	-	8,307	219,350	10,377
Cash and investment fund balance - ending	$ 417	$ 2,470	$ -	$ -	$ 11,038	$ 120,494	$ 9,743

JOHNSON COUNTY
COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
AGENCY FUNDS
For The Year Ended December 31, 2005
(Continued)

	Congressional School Interest	Coroner's Training and Education	Drug Free Community	Education Plate Fee	Settlement Funds	Infraction Judgments	Inheritance Tax
Additions:							
Agency fund additions	$ 502	$ 5,702	$ 97,884	$ 6,562	$ 26,136,324	$ 280,456	$ 3,044,204
Deductions:							
Agency fund deductions	707	5,583	96,910	6,469	26,136,324	285,854	3,355,758
Excess (deficiency) of total additions over total deductions	(205)	119	974	93	-	(5,398)	(311,554)
Cash and investment fund balance - beginning	24,672	439	96,264	-	-	23,563	1,114,360
Cash and investment fund balance - ending	$ 24,467	$ 558	$ 97,238	$ 93	$ -	$ 18,165	$ 802,806

JOHNSON COUNTY
COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
AGENCY FUNDS
For The Year Ended December 31, 2005
(Continued)

	Interstate Compact Fee	Law Enforcement Continuing Education	Park Sales Tax	Praecipe Tax Judgments	Sewage Collections	Special Death Benefit Fee	State Dog Fund
Additions:							
Agency fund additions	$ 975	$ 1,947	$ 5,967	$ -	$ 195,651	$ 9,880	$ 5,015
Deductions:							
Agency fund deductions	975	1,953	5,932	-	195,651	8,290	5,015
Excess (deficiency) of total additions over total deductions	-	(6)	35	-	-	1,590	-
Cash and investment fund balance - beginning	-	186	54	492	-	-	-
Cash and investment fund balance - ending	$ -	$ 180	$ 89	$ 492	$ -	$ 1,590	$ -

JOHNSON COUNTY
COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
AGENCY FUNDS
For The Year Ended December 31, 2005
(Continued)

	State Sales Disclosure Fee	State Fines and Forfeitures	Surplus Tax	Surplus Tax Sale	Tax Sale Redemption	Treasurer's Collection Fees	Weed Cutting
Additions:							
Agency fund additions	$ 20,218	$ 49,659	$ 262,649	$ 2,916,546	$ 490,821	$ 410	$ 14,425
Deductions:							
Agency fund deductions	19,814	56,847	197,360	4,385,002	490,821	372	14,425
Excess (deficiency) of total additions over total deductions	404	(7,188)	65,289	(1,468,456)	-	38	-
Cash and investment fund balance - beginning	1,264	13,548	508,032	3,191,955	-	142	-
Cash and investment fund balance - ending	$ 1,668	$ 6,360	$ 573,321	$ 1,723,499	$ -	$ 180	$ -

JOHNSON COUNTY
COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
AGENCY FUNDS
For The Year Ended December 31, 2005
(Continued)

	Welfare Trust	Sheriff Inmate Trust	Sheriff Property Room	County Recorder	Sheriff Trust	Clerk of the Circuit Court
Additions:						
Agency fund additions	$ 3,506	$ 385,361	$ 19,994	$ 884,648	$ 3,761,831	$ 14,851,507
Deductions:						
Agency fund deductions	4,142	386,640	713	884,648	3,737,990	14,089,795
Excess (deficiency) of total additions over total deductions	(636)	(1,279)	19,281	-	23,841	761,712
Cash and investment fund balance - beginning	25,761	22,714	42,449	-	-	723,675
Cash and investment fund balance - ending	$ 25,125	$ 21,435	$ 61,730	$ -	$ 23,841	$ 1,485,387

JOHNSON COUNTY
COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
AGENCY FUNDS
For The Year Ended December 31, 2005
(Continued)

	County Treasurer	Health Department	Planning Department	Adult Probation	Juvenile Probation	Total
Additions:						
Agency fund additions	$ 157,527,225	$ 214,584	$ 355,592	$ 266,881	$ 103,671	$ 229,160,145
Deductions:						
Agency fund deductions	157,171,208	239,440	363,016	264,985	110,163	229,731,495
Excess (deficiency) of total additions over total deductions	356,017	(24,856)	(7,424)	1,896	(6,492)	(571,350)
Cash and investment fund balance - beginning	1,222,124	24,858	22,238	17,319	6,596	7,330,482
Cash and investment fund balance - ending	$ 1,578,141	$ 2	$ 14,814	$ 19,215	$ 104	$ 6,759,132

JOHNSON COUNTY
OTHER REPORTS

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

County Auditor
Parks and Recreation Department
County Adult Probation Department
Animal Shelter

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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 APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF JOHNSON COUNTY, INDIANA

Compliance

We have audited the compliance of Johnson County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2005. 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; 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, 2005. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2005-1.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

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

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the County's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts and grants. Reportable conditions are described in the accompanying Schedule of Findings and Questioned Costs as item 2005-1.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness.

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

STATE BOARD OF ACCOUNTS

April 11, 2007

JOHNSON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2005

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.S. DEPARTMENT OF AGRICULTURE			
Pass-Through Indiana Department of Education			
Child Nutrition Cluster			
School Breakfast Program	10.553	FY 2005	$ 17,922
National School Lunch Program	10.555	FY 2005	32,874
Total for cluster			50,796
Pass-Through Indiana Department of Health			
Special Supplemental Nutrition Program for Women, Infants and Children	10.557		
		FY 2005	171,671
		FY 2006	41,515
Total for program			213,186
Total for federal grantor agency			263,982
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Pass-Through Indiana Economic Development Corporation			
Community Development Block Grants/State's Program	14.228	PN-002-010	26,927
U.S. DEPARTMENT OF JUSTICE			
Direct Grant			
Local Law Enforcement Block Grant Program	16.592	2003-LB-BX-2894	2,568
State Criminal Alien Assistance Program	16.606		
		2004-AP-BX-0290	4,938
		2006-AP-BX-0543	4,649
Total for program			9,587
Bulletproof Vest Partnership Program	16.607	FY 2005	19,617
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2005-F3008-IN-DJ	8,450
Pass-Through Indiana Criminal Justice Institute			
Juvenile Accountability Incentive Block Grants	16.523		
		03-JB-033	25,624
		04-JB-004	4,462
Family Court Project		FY 2005	2,311
Total for program			32,397
Crime Victim Assistance	16.575		
		04-VA-070	42,266
		04-VA-071	15,348
		04-VA-072	17,593
		05-VA-056	12,128
		05-VA-057	13,010
Total for program			100,345
Edward Byrne Memorial Formula Grant Program	16.579		
		02-DB-058	1,093
		03-DB-026	42,809
		04-DB-020	98,235
Total for program			142,137
Violence Against Women Formula Grants	16.588		
		04-ST-029	6,469
		05-ST-026	19,897
Total for program			26,366
Total for federal grantor agency			341,467
U.S. DEPARTMENT OF TRANSPORTATION			
Pass-Through Indiana Department of Transportation			
Highway Safety Cluster			
State and Community Highway Safety	20.600		
		OP-05-02-03-87	35,143
		PT-06-04-07-20	1,202
		PT-06-04-08-01	7,850
Total for program			44,195

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, 2005
(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.S. DEPARTMENT OF TRANSPORTATION (continued)			
Pass-Through Indiana Department of Transportation (continued)			
Highway Safety Cluster (continued)			
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants	20.601	154AL-05-03-03-82	21,904
Safety Incentive Grants for Use of Seatbelts	20.604	IN-05-02-03-19	9,990
Total for cluster			76,089
Highway Planning and Construction	20.205		
		STP-9641	396,654
		STP-B868	77,634
Total for program			474,288
Formula Grants for Other Than Urbanized Areas	20.509		
		18022270	31,605
		18Y22270	26,025
		18023270	302,595
		18Y23270	92,867
Total for program			453,092
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703		
		FY 2005	6,574
		FY 2006	273
Total for program			6,847
Total for federal grantor agency			1,010,316
U.S. GENERAL SERVICES ADMINISTRATION			
Pass-Through Indiana Secretary of State			
Election Reform Payments	39.011	FY 2005	522,530
U.S. DEPARTMENT OF EDUCATION			
Pass-Through Indiana Department of Education			
Safe and Drug Free Schools and Communities - State Grants	84.186	FY 2005	983
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Pass-Through Indiana Department of Homeland Security			
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283		
		BPRS 140-4	54,849
Pass-Through Indiana Department of Child Services			
Child Support Enforcement	93.563		
Prosecuting Attorney's Expenditures		FY 2005	234,019
Clerk of the Circuit Court's Expenditures		FY 2005	67,987
Court Expenditures		FY 2005	76,963
Collection Incentives		FY 2005	91,279
Earned Indirect Costs		FY 2005	50,826
Total for program			521,074
Total for federal grantor agency			575,923
U.S. DEPARTMENT OF HOMELAND SECURITY			
Pass-Through Indiana Department of Homeland Security			
Homeland Security Grant Program	97.004		
2004 State Homeland Security Grant		FY 2005	142,591
2004 Law Enforcement Terrorism Prevention Program		FY 2005	44,556
Bomb Squad Equipment		FY 2005	923
First Responder Equipment		FY 2005	159,573
Total for program			347,643
Emergency Management Performance Grants	97.042	FY 2005	20,550
Total for federal grantor agency			368,193
Total federal awards expended			$ 3,110,321

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

JOHNSON COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

I. Basis of Presentation

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

II. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2005:

Program Title	Federal CFDA Number	2005
Community Development Block Grants/State's Program	14.228	$ 26,927
Crime Victim Assistance	16.575	42,266
Formula Grants for Other Than Urbanized Areas	20.509	453,092

JOHNSON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Qualified

Internal control over financial reporting:

Material weaknesses identified?	no
Reportable conditions identified that are not considered to be material weaknesses?	none reported

Noncompliance material to financial statements noted? no

Federal Awards:

Internal control over major programs:

Material weaknesses identified?	no
Reportable conditions identified that are not considered to be material weaknesses?	yes

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

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? yes

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
20.509	Formula Grants for Other Than Urbanized Areas
39.011	Election Reform Payments
93.563	Child Support Enforcement
97.004	Homeland Security Grant Program

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

Auditee qualified as low-risk auditee? no

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

FINDING 2005-01, SPECIAL TESTS AND PROVISIONS

Federal Agency: U.S. Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Number: N/A
Pass-Through Entity: Indiana Department of Children's Services

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

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

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

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

We recommended that the Prosecutor's Child Support staff review the case balances and make the appropriate adjustments to ensure that the case balances are correct.

OFFICE OF THE PROSECUTING ATTORNEY

LANCE D. HAMNER
Johnson County Prosecuting Attorney

Bradley D. Cooper
Chief Deputy

Joseph D. Gaunt
Supervising Deputy
Child Support

Oren Wright Building
80 South Jackson Street
Franklin, Indiana 46131
317-736-3750
317-736-6913 (FAX)

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

<u>Finding No. 2004-01. Special Tests and Provisions</u>
Federal Agency: U.S. Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA No.: 93.563
Federal Award Number: N/A
Pass-Through Entity: Indiana Department of Children's Services
Auditee Contact Person: Lisa L. Lancaster
Title of Contact Person: Administrator
Phone Number: 317-346-4582
Expected Completion Date: ongoing monitoring of cases will take place

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

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

Sincerely

Joseph D. Gaunt
Deputy Prosecutor
Child Support Enforcement
80 S. Jackson Street
Franklin, IN 46131
317-736-3750

Johnson County Emergency Management

Emergency Operations Center
1111 Hospital Road
P.O. Box 171
Franklin, IN 46131
(317) 736-9064
Fax (317) 736-2282
fsutton@co.johnson.in.us

Forrest E. Sutton
Director

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2004-2, EQUIPMENT AND REAL PROPERTY MANAGEMENT; SUBRECIPIENT MONITORING

Federal Agency:	U.S. Department of Homeland Security
Federal Program:	State Domestic Preparedness Equipment Support Program
CFDA Number:	97.004
Federal Award No.:	N/A
Pass-Through Entity:	Indiana Department of Homeland Security
Auditee Contact Person:	Forrest Sutton
Contact Person Title:	Director
Contact Phone Number:	317-736-9064

We have implemented procedures to track equipment purchased with the grant funds. We are keeping an inventory of the equipment and have obtained sub-grant agreements from each agency that received the equipment. We consider this audit finding to be resolved.

Forrest Sutton

Forrest Sutton, Director
Johnson County Emergency Management Agency

Planning, Educating, Communicating Today . . . For Tomorrow

OFFICE OF THE PROSECUTING ATTORNEY

LANCE D. HAMNER
Johnson County
Prosecuting Attorney

Bradley D. Cooper
Chief Deputy

Joseph D. Gaunt
Supervising Deputy
Child Support

Oren Wright Building
80 South Jackson Street
Franklin, Indiana 46131
317-736-3750
317-736-6913 (FAX)

CORRECTIVE ACTION PLAN

<u>Finding No. 2005-01. Special Tests and Provisions</u>
Federal Agency: U.S. Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA No.: 93.563
Federal Award Number: N/A
Pass-Through Entity: Indiana Department of Children's Services
Auditee Contact Person: Lisa L. Lancaster
Title of Contact Person: Administrator
Phone Number: 317-346-4582
Expected Completion Date: ongoing monitoring of cases will take place

Finding:

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

Corrective Action:

The main problem seems to be cases that we do not have files for, such as new Medicaid cases, and cases that were not closed properly in ISETS (i.e. the balances were not adjusted to zero before the case was closed, if the arrearage was waived or paid in full via the court's order) or cases that should never have been opened as IV-D in the first place. Re-opening these cases in order to adjust the balances at this juncture would have adverse effects on the Federal Audit, as these cases would show as open during that federal fiscal year on the 157 report, even if they are only opened for one day. These are the types of cases that we have been and will continue to be concentrating on to the extent that we can correct them.

In addition to the above, we also review every open file at least once a year to determine whether or not the balances in the ISETS computer system match the figures in our file and make any corrections as necessary.

Sincerely,

Joseph D. Gaunt
Deputy Prosecutor
Child Support Enforcement
80 S. Jackson Street
Franklin, IN 46131
317-736-3750

JOHNSON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on April 18, 2007, with R.J. McConnell, President of the Board of County Commissioners; and Janice D. Richhart, Auditor. The officials concurred with our audit findings.