

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

ANNUAL FINANCIAL REPORT

2006

JOHNSON COUNTY, INDIANA



FILED

12/28/2007

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Janice D. Richhart	01-01-06 to 12-31-07
Treasurer	Rita Sievertson	01-01-06 to 12-31-08
Clerk	Jill Jackson	01-01-06 to 12-31-07
Sheriff	Terry McLaughlin	01-01-06 to 12-31-10
Recorder	Sue Ann Misiniec	01-01-06 to 12-31-10
President of the Board of County Commissioners	R.J. McConnell Mitchael Ripley	01-01-06 to 05-20-07 05-21-07 to 12-31-07
President of the County Council	John West John L. Price	01-01-06 to 12-31-06 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, 2006, 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, 2006, 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 November 21, 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, are not required parts of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management, regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Combining Schedules, as listed in the Table of Contents, Schedule of Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the basic financial statements. The Combining Schedules, as listed in the Table of Contents, have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The Schedule of Capital Assets and Schedule of Long-Term Debt have not been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, accordingly, we express no opinion on them.

STATE BOARD OF ACCOUNTS

November 21, 2007



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

TO: THE OFFICIALS OF JOHNSON COUNTY, INDIANA

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Johnson County (County), as of and for the year ended December 31, 2006, which collectively comprise the County's basic financial statements and have issued our report thereon dated November 21, 2007. The opinions to the financial statements were qualified due to the omission of component units which results in incomplete financial reporting presentation. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

We noted certain matters that we reported to management in a separate letter dated November 21, 2007.

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

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

STATE BOARD OF ACCOUNTS

November 21, 2007

JOHNSON COUNTY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For The Year Ended December 31, 2006

<u>Functions/Programs</u>	<u>Disbursements</u>	<u>Program Receipts</u>			<u>Net (Disbursement) Receipt and Changes in Net Assets</u>
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	<u>Primary Governmental Activities</u>
Primary government:					
Governmental activities:					
General government	\$ 18,016,333	\$ 5,527,991	\$ 618,074	\$ -	\$ (11,870,268)
Public safety	17,697,525	4,577,567	1,334,331	-	(11,785,627)
Highways and streets	5,796,231	27,552	604,824	4,793,362	(370,493)
Health and welfare	4,051,474	220,252	1,272,225	-	(2,558,997)
Culture and recreation	1,027,877	199,387	-	-	(828,490)
Capital outlay	4,198,743	-	-	-	(4,198,743)
Retired debt principal	2,585,000	-	-	-	(2,585,000)
Interest on long-term debt	499,235	-	-	-	(499,235)
	<u>\$ 53,872,418</u>	<u>\$ 10,552,749</u>	<u>\$ 3,829,454</u>	<u>\$ 4,793,362</u>	<u>(34,696,853)</u>
Total primary government					
General receipts:					
Property taxes					14,853,956
Income taxes					7,635,527
License excise taxes					498,771
Financial Institutions taxes					74,087
Commercial vehicle excise taxes					1,645,528
Bonds and loans					7,874,540
Other taxes					952,298
Miscellaneous					2,333,446
Unrestricted investment earnings					2,588,788
					<u>38,456,941</u>
					Change in net assets 3,760,088
					Net assets - beginning <u>22,274,494</u>
					Net assets - ending <u>\$ 26,034,582</u>
<u>Assets</u>					
Cash and investments					\$ 11,936,888
Restricted assets:					
Cash and investments					14,097,694
Total assets					<u>\$ 26,034,582</u>
<u>Net Assets</u>					
Restricted for:					
Public safety					\$ 1,653,233
Highway and streets					1,912,552
Health and welfare					315,543
Debt service					2,843,307
Capital projects					6,104,685
Other purposes					1,268,374
Unrestricted:					11,936,888
Total net assets					<u>\$ 26,034,582</u>

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

JOHNSON COUNTY
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
GOVERNMENTAL FUNDS
For The Year Ended December 31, 2006

	General	Cumulative Bridge	Cumulative Capital Development	Other Governmental Funds	Totals
Receipts:					
Taxes	\$ 15,868,090	\$ 935,148	\$ 1,228,161	\$ 4,242,625	\$ 22,274,024
Licenses and permits	-	-	-	26,304	26,304
Intergovernmental	2,812,475	118,547	155,692	8,691,254	11,777,968
Charges for services	1,282,588	-	-	4,709,128	5,991,716
Fines and forfeits	1,107,208	-	-	1,144,418	2,251,626
Other	3,568,467	151,547	45,402	843,281	4,608,697
Total receipts	24,638,828	1,205,242	1,429,255	19,657,010	46,930,335
Disbursements:					
General government	14,603,893	-	-	996,079	15,599,972
Public safety	10,994,313	-	-	6,703,212	17,697,525
Highways and streets	-	-	-	5,796,231	5,796,231
Health and welfare	619,567	-	-	3,431,907	4,051,474
Culture and recreation	712,336	-	-	315,541	1,027,877
Debt service:					
Principal	-	-	-	2,585,000	2,585,000
Interest	-	-	-	499,235	499,235
Capital outlay:					
Highways and streets	-	1,951,587	1,647,768	599,388	4,198,743
Total disbursements	26,930,109	1,951,587	1,647,768	20,926,593	51,456,057
Excess (deficiency) of receipts over disbursements	(2,291,281)	(746,345)	(218,513)	(1,269,583)	(4,525,722)
Other financing sources (uses):					
Bond and tax anticipation warrant proceeds	4,050,000	-	-	3,824,540	7,874,540
Transfers in	-	-	500,000	500,800	1,000,800
Transfers out	-	-	(500,000)	(500,800)	(1,000,800)
Other receipts	-	-	-	183,707	183,707
Total other financing sources (uses)	4,050,000	-	-	4,008,247	8,058,247
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,758,719	(746,345)	(218,513)	2,738,664	3,532,525
Cash and investment fund balance - beginning	2,275,559	3,497,627	3,571,916	12,545,081	21,890,183
Cash and investment fund balance - ending	<u>\$ 4,034,278</u>	<u>\$ 2,751,282</u>	<u>\$ 3,353,403</u>	<u>\$ 15,283,745</u>	<u>25,422,708</u>
Amounts reported for governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis are different because:					
Internal services funds are used by management to charge the costs of certain services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis.					
					611,874
Net assets of governmental activities					<u>\$ 26,034,582</u>
Cash and Investment Assets - December 31					
Cash and investments	\$ 4,034,278	\$ -	\$ -	\$ 7,902,610	\$ 11,936,888
Restricted assets:					
Cash and investments	-	2,751,282	3,353,403	7,381,135	13,485,820
Total cash and investment assets - December 31	<u>\$ 4,034,278</u>	<u>\$ 2,751,282</u>	<u>\$ 3,353,403</u>	<u>\$ 15,283,745</u>	<u>\$ 25,422,708</u>
Cash and Investment Fund Balance - December 31					
Restricted for:					
Public safety	\$ -	\$ -	\$ -	\$ 1,653,233	\$ 1,653,233
Highway and streets	-	-	-	1,912,552	1,912,552
Health and welfare	-	-	-	315,543	315,543
Debt service	-	-	-	2,843,307	2,843,307
Capital projects	-	2,751,282	3,353,403	-	6,104,685
Other purposes	-	-	-	656,500	656,500
Unrestricted	4,034,278	-	-	7,902,610	11,936,888
Total cash and investment fund balance - December 31	<u>\$ 4,034,278</u>	<u>\$ 2,751,282</u>	<u>\$ 3,353,403</u>	<u>\$ 15,283,745</u>	<u>\$ 25,422,708</u>

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

JOHNSON COUNTY
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
PROPRIETARY FUNDS
As of and for the Year Ended December 31, 2006

	<u>Internal Service Funds</u>
Operating receipts:	
Charges for services	\$ 2,140,098
Other	<u>503,826</u>
Total operating receipts	<u>2,643,924</u>
Operating disbursements:	
Insurance disbursements	2,393,886
Other	<u>22,475</u>
Total operating disbursements	<u>2,416,361</u>
Excess of receipts over disbursements	<u>227,563</u>
Cash and investment fund balance - beginning	<u>384,311</u>
Cash and investment fund balance - ending	<u>\$ 611,874</u>
<u>Cash and Investment Assets - December 31</u>	
Restricted assets:	
Cash and investments	<u>\$ 611,874</u>
<u>Cash and Investment Fund Balance - December 31</u>	
Restricted for:	
Other purposes	<u>\$ 611,874</u>

JOHNSON COUNTY
STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
FIDUCIARY FUNDS
For The Year Ended December 31, 2006

	<u>Pension Trust Funds</u>	<u>Private-Purpose Trust Funds</u>	<u>Agency Funds</u>
Additions:			
Contributions:			
Employer	\$ 174,220	\$ -	\$ -
Investment earnings:			
Net increase in fair value of investments	338,728	-	-
Interest	<u>20,388</u>	<u>-</u>	<u>-</u>
Total investment earnings	359,116	-	-
Less investment disbursements	<u>-</u>	<u>-</u>	<u>-</u>
Net investment earnings	<u>359,116</u>	<u>-</u>	<u>-</u>
Agency fund additions	<u>-</u>	<u>-</u>	<u>364,999,954</u>
Total additions	<u>533,336</u>	<u>-</u>	<u>364,999,954</u>
Deductions:			
Benefits	182,460	-	-
Administrative and general	101,420	-	-
Agency fund deductions	<u>-</u>	<u>-</u>	<u>364,563,977</u>
Total deductions	<u>283,880</u>	<u>-</u>	<u>364,563,977</u>
Excess of total additions over total deductions	249,456	-	435,977
Cash and investment fund balance - beginning	<u>7,409,503</u>	<u>17,671</u>	<u>6,759,132</u>
Cash and investment fund balance - ending	<u>\$ 7,658,959</u>	<u>\$ 17,671</u>	<u>\$ 7,195,109</u>

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

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENTS

I. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

Primary Government:	Johnson County
Blended Component Unit:	Johnson County Solid Waste Management District, White River Fire Protection District, Bargersville Fire Protection District, Whiteland Fire Protection District, Nineveh Fire Protection District, Hensley Fire Protection District, and Needham Fire Protection District
Discretely Presented Component Unit:	Johnson Memorial Hospital

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

The Johnson Memorial Hospital, a discretely presented component unit, and Johnson County Solid Waste Management District, White River Fire Protection District, Bargersville Fire Protection District, Whiteland Fire Protection District, Nineveh Fire Protection District, Hensley Fire Protection District, and Needham Fire Protection District, blended component units, are component unit's that have been omitted from the financial statements. Accordingly, the financial statements do not include the data of all of the County's component units necessary to fairly present the financial position of the County.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

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

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, 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.

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

The County reports the following major governmental funds:

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

The cumulative bridge fund is a capital projects fund. It accounts for the financial resources 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 the 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 than when a liability is incurred. Investment transactions are not presented on the financial statements.

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

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

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

E. Receipts and Disbursements

1. Program Receipts

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

2. Operating Receipts and Disbursements

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

F. Internal and Interfund Balances and Activities

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

Fund Financial Statements

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

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

II. Stewardship, Compliance and Accountability

A. Budgetary Information

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

Prior to the first required publication, the fiscal officer of the County submits to the governing board a proposed operating budget for the year commencing the following January 1. Prior to adoption, the budget is advertised and public hearings are conducted by the governing board to obtain taxpayer comments. 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, 2006, the following funds reported deficits in cash and investments, which are violations of the Uniform Compliance Guidelines and state statute:

Fund	2006
Family and Children	\$ 151,300
Guardian Ad Litem Court	1,186
Parks Operating	16,254
Park Nonreverting Capital	380
Court and Alcohol Drug Program	2,480
Homeland Security Law Enforcement	2,331
Homeland Security Laptop Security	65,039
Public Health Preparedness	71
Victim Assistance Grant 06-07	13,187
WIC Program	12,874
Stop Grant 06-07	17,446
Regional Grant 06-07	9,911

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.

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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, 2006, the County had the following investments:

<u>Investment Type</u>	<u>Sheriff's Retirement and Benefit Pension Plans</u>
Mutual funds	\$ <u>7,658,959</u>

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 County to invest in securities fully guaranteed and issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. These investments are required by statute to have a stated final maturity of not more than two years.

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

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

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, 2006, the Sheriff's Retirement and Benefit Pension Plans held investments in mutual funds in the amount of \$7,658,959. Of these investments, none are held by the investment's counterparty, but in the name of the Sheriff's Pension Plan.

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, 2006, were as follows:

<u>Transfer From</u>	<u>Transfer To</u>	<u>2006</u>
Cumulative Capital Development	Other governmental	\$ 500,000
Other governmental	Cumulative Capital Development	500,000
	Other governmental	<u>800</u>
Total		<u><u>\$ 1,000,800</u></u>

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

IV. Other Information

A. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents (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; 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 paid into the fund by the General Funds 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 established a risk financing fund for risk associated with professional liability, workers' compensation and casualty liability. The risk financing fund is accounted for in the Liability Workers' Compensation Casualty, 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 the risk did not exceed commercial insurance coverage in 2006. Amounts are paid into the fund by the General Fund and are available to pay claims and administrative costs of the program. Interfund premiums are reported as quasi-external interfund transactions.

Catastrophic Liability

During 2005, the County joined with other governmental entities in the 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 insurance coverage. The risk pool is considered self-sustaining risk pool that will provide coverage for its members for up to \$4,000,000.

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

B. Holding Corporations

The County has entered into capital leases with the Johnson County Building Corporation and the Johnson County Jail Building Corporation (the lessors). The lessors were organized as not-for-profit corporations 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 \$2,033,931.

C. Postemployment Benefits

In addition to the pension benefits described below, the County provides postemployment health benefits, as authorized by Indiana Code 5-10-8, to all employees who retire from the County on or after attaining age 55 with at least 10 years of service. Currently, 31 retirees meet these eligibility requirements. Retirees between the ages of 55 and 62 are responsible for paying an amount up to the County's Cobra premium for the year. After age 62 retirees receive a \$10 monthly credit for each year of service and will pay no more than 80% of the County's Cobra Premium for the year. The County is self-insured for health benefits. Disbursements for postemployment benefits cannot be reasonably estimated.

Retirees eligible for Medicare benefits also are eligible to participate in the Medicare supplemental insurance program. Retirees will receive a \$10 monthly credit for each year of service but the County will not pay more than 50% of the policy premium for the retiree. Disbursements for postemployment supplemental Medicare insurance cannot be reasonable estimated.

D. Administration of Welfare Programs

The County is required to provide certain funding for administrative costs of welfare programs, the Hospital Care for the 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.

E. Pension Plans

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

a. Public Employees' Retirement Fund

Plan Description

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

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

Funding Policy and Annual Pension Cost

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

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

b. County Police Retirement Plan

Plan Description

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

Funding Policy and Annual Pension Cost

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

c. County Police Benefit Plan

Plan Description

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

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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	\$ 729,098	\$ 441,450	\$ 17,571
Interest on net pension obligation	(29,601)	15,418	-
Adjustment to annual required contribution	33,733	(28,274)	-
Annual pension cost	733,230	428,594	17,571
Contributions made	638,457	156,649	17,571
Increase in net pension obligation	94,773	271,945	-
Net pension obligation, beginning of year	(408,291)	220,256	-
Net pension obligation, end of year	\$ (313,518)	\$ 492,201	\$ -

	PERF	County Police Retirement Plan	County Police Benefit Plan
Contribution rates:			
County	5%	36%	1%
Plan members	3%	0%	0%
Actuarial valuation date	07-01-06	01-01-07	01-01-07
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%

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Three Year Trend Information

	<u>Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
PERF	06-30-04	\$ 551,441	112%	\$ (409,216)
	06-30-05	632,937	115%	(408,291)
	06-30-06	733,230	101%	(313,518)
County Police Retirement Plan	12-31-04	410,363	20%	231,175
	12-31-05	442,895	102%	220,256
	12-31-06	428,594	36%	492,201
County Police Benefit Plan	12-31-04	28,359	100%	-
	12-31-05	19,340	100%	-
	12-31-06	17,571	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)
07-01-04	\$ 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%)
07-01-06	10,822,005	11,091,376	(269,371)	98%	11,756,493	(2%)

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)
01-01-05	\$ 6,695,120	\$ 6,695,120	-	100%	\$ 1,903,424	0%
01-01-06	7,567,765	7,567,765	-	100%	1,986,153	0%
01-01-07	8,213,323	8,213,323	-	100%	2,113,774	0%

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, 2006

	Accident Report	Access Johnson County Grant	Adult Probation Administration Fees	Adult Probation Services	Alcohol and Drug Services	Animal Shelter
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 317,950
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	599,388	-	-	-	37,384
Charges for services	8,055	-	55,632	313,525	-	-
Fines and forfeits	-	-	-	-	124,137	54,323
Other	-	-	-	-	-	376
Total receipts	8,055	599,388	55,632	313,525	124,137	410,033
Disbursements:						
General government	10,823	-	-	-	-	330,472
Public safety	-	-	50,114	244,880	76,650	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Highways and streets	-	599,388	-	-	-	-
Total disbursements	10,823	599,388	50,114	244,880	76,650	330,472
Excess (deficiency) of receipts over disbursements	(2,768)	-	5,518	68,645	47,487	79,561
Other financing sources (uses):						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,768)	-	5,518	68,645	47,487	79,561
Cash and investment fund balance - beginning	16,988	-	25,159	27,552	42,139	16,321
Cash and investment fund balance - ending	<u>\$ 14,220</u>	<u>\$ -</u>	<u>\$ 30,677</u>	<u>\$ 96,197</u>	<u>\$ 89,626</u>	<u>\$ 95,882</u>
Cash and Investment Assets - December 31						
Cash and investments	\$ 14,220	\$ -	\$ 30,677	\$ 96,197	\$ 89,626	\$ 95,882
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - December 31	<u>\$ 14,220</u>	<u>\$ -</u>	<u>\$ 30,677</u>	<u>\$ 96,197</u>	<u>\$ 89,626</u>	<u>\$ 95,882</u>
Cash and Investment Fund Balance - December 31						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highway and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	14,220	-	30,677	96,197	89,626	95,882
Total cash and investment fund balance - December 31	<u>\$ 14,220</u>	<u>\$ -</u>	<u>\$ 30,677</u>	<u>\$ 96,197</u>	<u>\$ 89,626</u>	<u>\$ 95,882</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	Animal Shelter Branigan Donation	Animal Shelter Building Donation	Animal Shelter Donation	2005-2006 BCC Seat Belt Enforcement	Bioterrorism Preparedness Grant August 2004 to July 2005	Bioterrorism Preparedness Responder Supplemental
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	5,750	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	290,343	4,738	-	-	-
Total receipts	-	290,343	4,738	5,750	-	-
Disbursements:						
General government	-	4,000	5,931	-	-	-
Public safety	-	-	-	11,500	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Highways and streets	-	-	-	-	-	-
Total disbursements	-	4,000	5,931	11,500	-	-
Excess (deficiency) of receipts over disbursements	-	286,343	(1,193)	(5,750)	-	-
Other financing sources (uses):						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	286,343	(1,193)	(5,750)	-	-
Cash and investment fund balance - beginning	5,968	48,984	18,542	5,750	754	6,114
Cash and investment fund balance - ending	<u>\$ 5,968</u>	<u>\$ 335,327</u>	<u>\$ 17,349</u>	<u>\$ -</u>	<u>\$ 754</u>	<u>\$ 6,114</u>
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ 5,968	\$ 335,327	\$ 17,349	\$ -	\$ 754	\$ 6,114
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - December 31	<u>\$ 5,968</u>	<u>\$ 335,327</u>	<u>\$ 17,349</u>	<u>\$ -</u>	<u>\$ 754</u>	<u>\$ 6,114</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highway and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	5,968	335,327	17,349	-	754	6,114
Total cash and investment fund balance - December 31	<u>\$ 5,968</u>	<u>\$ 335,327</u>	<u>\$ 17,349</u>	<u>\$ -</u>	<u>\$ 754</u>	<u>\$ 6,114</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	Bioterrorism Preparedness Grant - Health	Operation Pullover	Byrne Justice Assistance Grant	Byrne Memorial Justice Grant	Campaign Finance Enforcement	Cannabis Marijuana Eradication
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	48,909	-	15,063	7,440	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	60	-
Other	-	-	-	-	1,941	-
Total receipts	48,909	-	15,063	7,440	2,001	-
Disbursements:						
General government	-	-	-	-	-	-
Public safety	46,676	-	15,063	7,439	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Highways and streets	-	-	-	-	-	-
Total disbursements	46,676	-	15,063	7,439	-	-
Excess (deficiency) of receipts over disbursements	<u>2,233</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>2,001</u>	<u>-</u>
Other financing sources (uses):						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>2,233</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>2,001</u>	<u>-</u>
Cash and investment fund balance - beginning	<u>(233)</u>	<u>5,935</u>	<u>15,063</u>	<u>-</u>	<u>-</u>	<u>25,691</u>
Cash and investment fund balance - ending	<u>\$ 2,000</u>	<u>\$ 5,935</u>	<u>\$ 15,063</u>	<u>\$ 1</u>	<u>\$ 2,001</u>	<u>\$ 25,691</u>
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ 2,000	\$ 5,935	\$ 15,063	\$ 1	\$ 2,001	\$ 25,691
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - December 31	\$ 2,000	\$ 5,935	\$ 15,063	\$ 1	\$ 2,001	\$ 25,691
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highway and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	<u>2,000</u>	<u>5,935</u>	<u>15,063</u>	<u>1</u>	<u>2,001</u>	<u>25,691</u>
Total cash and investment fund balance - December 31	\$ 2,000	\$ 5,935	\$ 15,063	\$ 1	\$ 2,001	\$ 25,691

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, 2006
 (Continued)

	CASA Donation	Child Advocacy Center Donations	Child Restraint System	Superior Alternative Dispute Resolution Co-Pay	Circuit Alternative Dispute Resolution Co-Pay	Circuit Alternative Dispute Resolution Fee
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	8,780
Fines and forfeits	-	-	300	16	-	-
Other	8,329	14,250	-	-	-	-
Total receipts	8,329	14,250	300	16	-	8,780
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	10,958	450	-	-	4,808
Highways and streets	-	-	-	-	-	-
Health and welfare	12,290	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Highways and streets	-	-	-	-	-	-
Total disbursements	12,290	10,958	450	-	-	4,808
Excess (deficiency) of receipts over disbursements	(3,961)	3,292	(150)	16	-	3,972
Other financing sources (uses):						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,961)	3,292	(150)	16	-	3,972
Cash and investment fund balance - beginning	20,218	-	175	-	20	4,220
Cash and investment fund balance - ending	\$ 16,257	\$ 3,292	\$ 25	\$ 16	\$ 20	\$ 8,192
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ 16,257	\$ 3,292	\$ 25	\$ 16	\$ 20	\$ 8,192
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - December 31	\$ 16,257	\$ 3,292	\$ 25	\$ 16	\$ 20	\$ 8,192
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highway and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	16,257	3,292	25	16	20	8,192
Total cash and investment fund balance - December 31	\$ 16,257	\$ 3,292	\$ 25	\$ 16	\$ 20	\$ 8,192

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, 2006
 (Continued)

	Clerk's Records Perpetuation	Law Enforcement Continuing Education #2	County Road 600 N Repair	Community Correction Adult Project Income	Community Correction Juvenile Project Income	Community Correction Juvenile Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	80,448
Charges for services	-	-	-	996,682	85,425	-
Fines and forfeits	-	-	-	-	-	-
Other	19,227	800	-	-	-	-
Total receipts	19,227	800	-	996,682	85,425	80,448
Disbursements:						
General government	6,258	-	-	-	-	-
Public safety	-	-	-	873,202	71,406	117,089
Highways and streets	-	-	1,987	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Highways and streets	-	-	-	-	-	-
Total disbursements	6,258	-	1,987	873,202	71,406	117,089
Excess (deficiency) of receipts over disbursements	12,969	800	(1,987)	123,480	14,019	(36,641)
Other financing sources (uses):						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	(800)	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	(800)	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	12,969	-	(1,987)	123,480	14,019	(36,641)
Cash and investment fund balance - beginning	41,164	-	1,987	220,757	44,107	48,878
Cash and investment fund balance - ending	<u>\$ 54,133</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 344,237</u>	<u>\$ 58,126</u>	<u>\$ 12,237</u>
Cash and Investment Assets - December 31						
Cash and investments	\$ 54,133	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	-	-	344,237	58,126	12,237
Total cash and investment assets - December 31	<u>\$ 54,133</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 344,237</u>	<u>\$ 58,126</u>	<u>\$ 12,237</u>
Cash and Investment Fund Balance - December 31						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ 344,237	\$ 58,126	\$ 12,237
Highway and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	54,133	-	-	-	-	-
Total cash and investment fund balance - December 31	<u>\$ 54,133</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 344,237</u>	<u>\$ 58,126</u>	<u>\$ 12,237</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	Community Correction Adult Grant	Community Corrections CTP	Countermeasure Fees	County Sales Disclosure	Court and Alcohol Drug Program	DARE Alcohol Resistance Education
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	301,944	10,189	-	-	-	-
Charges for services	-	-	-	24,660	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	301,944	10,189	-	24,660	-	-
Disbursements:						
General government	-	-	-	725	-	-
Public safety	350,137	-	-	-	-	-
Highways and streets	-	-	-	-	2,480	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Highways and streets	-	-	-	-	-	-
Total disbursements	350,137	-	-	725	2,480	-
Excess (deficiency) of receipts over disbursements	(48,193)	10,189	-	23,935	(2,480)	-
Other financing sources (uses):						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(48,193)	10,189	-	23,935	(2,480)	-
Cash and investment fund balance - beginning	62,042	-	972	87,167	-	1
Cash and investment fund balance - ending	<u>\$ 13,849</u>	<u>\$ 10,189</u>	<u>\$ 972</u>	<u>\$ 111,102</u>	<u>\$ (2,480)</u>	<u>\$ 1</u>
Cash and Investment Assets - December 31						
Cash and investments	\$ -	\$ -	\$ 972	\$ 111,102	\$ (2,480)	\$ 1
Restricted assets:						
Cash and investments	13,849	10,189	-	-	-	-
Total cash and investment assets - December 31	<u>\$ 13,849</u>	<u>\$ 10,189</u>	<u>\$ 972</u>	<u>\$ 111,102</u>	<u>\$ (2,480)</u>	<u>\$ 1</u>
Cash and Investment Fund Balance - December 31						
Restricted for:						
Public safety	\$ 13,849	\$ 10,189	\$ -	\$ -	\$ -	\$ -
Highway and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	-	-	972	111,102	(2,480)	1
Total cash and investment fund balance - December 31	<u>\$ 13,849</u>	<u>\$ 10,189</u>	<u>\$ 972</u>	<u>\$ 111,102</u>	<u>\$ (2,480)</u>	<u>\$ 1</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	Deferral Program	Drainage Maintenance	Drug Free Community Prosecutor	Economic Development Fund	Economic Development Operating	Edinburgh Tower
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	378,703	206,251	-	-	-	-
Other	-	-	-	72,035	-	180,000
Total receipts	378,703	206,251	-	72,035	-	180,000
Disbursements:						
General government	-	-	-	122,880	-	-
Public safety	358,932	-	-	-	-	-
Highways and streets	-	241,427	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Highways and streets	-	-	-	-	-	-
Total disbursements	358,932	241,427	-	122,880	-	-
Excess (deficiency) of receipts over disbursements	19,771	(35,176)	-	(50,845)	-	180,000
Other financing sources (uses):						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	19,771	(35,176)	-	(50,845)	-	180,000
Cash and investment fund balance - beginning	356,216	692,056	2,843	85,870	5,097	-
Cash and investment fund balance - ending	<u>\$ 375,987</u>	<u>\$ 656,880</u>	<u>\$ 2,843</u>	<u>\$ 35,025</u>	<u>\$ 5,097</u>	<u>\$ 180,000</u>
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ 375,987	\$ -	\$ 2,843	\$ 35,025	\$ 5,097	\$ 180,000
Restricted assets:						
Cash and investments	-	656,880	-	-	-	-
Total cash and investment assets - December 31	<u>\$ 375,987</u>	<u>\$ 656,880</u>	<u>\$ 2,843</u>	<u>\$ 35,025</u>	<u>\$ 5,097</u>	<u>\$ 180,000</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highway and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	656,880	-	-	-	-
Unrestricted	375,987	-	2,843	35,025	5,097	180,000
Total cash and investment fund balance - December 31	<u>\$ 375,987</u>	<u>\$ 656,880</u>	<u>\$ 2,843</u>	<u>\$ 35,025</u>	<u>\$ 5,097</u>	<u>\$ 180,000</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	Electronic Map Generation	Emergency Planning and Right to Know	Emergency Telephone System	Enhanced Access	Extradition	Family and Children
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 903,540
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	6,575	-	-	-	1,026,482
Charges for services	11,953	-	1,486,239	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	987	-
Total receipts	11,953	6,575	1,486,239	-	987	1,930,022
Disbursements:						
General government	20,823	-	-	-	-	-
Public safety	-	7,411	966,041	-	6,240	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	2,519,336
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Highways and streets	-	-	-	-	-	-
Total disbursements	20,823	7,411	966,041	-	6,240	2,519,336
Excess (deficiency) of receipts over disbursements	<u>(8,870)</u>	<u>(836)</u>	<u>520,198</u>	<u>-</u>	<u>(5,253)</u>	<u>(589,314)</u>
Other financing sources (uses):						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	500,000
Transfers out	-	-	-	-	-	(500,000)
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(8,870)</u>	<u>(836)</u>	<u>520,198</u>	<u>-</u>	<u>(5,253)</u>	<u>(589,314)</u>
Cash and investment fund balance - beginning	<u>17,949</u>	<u>29,710</u>	<u>248,985</u>	<u>500</u>	<u>31,454</u>	<u>438,014</u>
Cash and investment fund balance - ending	<u>\$ 9,079</u>	<u>\$ 28,874</u>	<u>\$ 769,183</u>	<u>\$ 500</u>	<u>\$ 26,201</u>	<u>\$ (151,300)</u>
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ 9,079	\$ 28,874	\$ -	\$ 500	\$ 26,201	\$ -
Restricted assets:						
Cash and investments	-	-	769,183	-	-	(151,300)
Total cash and investment assets - December 31	\$ 9,079	\$ 28,874	\$ 769,183	\$ 500	\$ 26,201	\$ (151,300)
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ 769,183	\$ -	\$ -	\$ -
Highway and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	(151,300)
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	<u>9,079</u>	<u>28,874</u>	<u>-</u>	<u>500</u>	<u>26,201</u>	<u>-</u>
Total cash and investment fund balance - December 31	\$ 9,079	\$ 28,874	\$ 769,183	\$ 500	\$ 26,201	\$ (151,300)

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, 2006
 (Continued)

	Firearms Training	Forfeiture Seizure Prosecutor	Guardian Ad Litem Court	Health	Health Maintenance	Homeland Security - Law Enforcement Terror Protection
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ 442,637	\$ -	\$ -
Licenses and permits	21,504	-	-	-	-	-
Intergovernmental	-	-	4,151	52,044	70,128	151,092
Charges for services	-	-	-	248,434	-	-
Fines and forfeits	-	2,443	-	-	-	-
Other	-	-	-	4,642	4,407	-
Total receipts	21,504	2,443	4,151	747,757	74,535	151,092
Disbursements:						
General government	-	-	-	-	-	-
Public safety	8,503	2,897	12,057	-	-	162,190
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	582,667	46,555	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Highways and streets	-	-	-	-	-	-
Total disbursements	8,503	2,897	12,057	582,667	46,555	162,190
Excess (deficiency) of receipts over disbursements	13,001	(454)	(7,906)	165,090	27,980	(11,098)
Other financing sources (uses):						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	13,001	(454)	(7,906)	165,090	27,980	(11,098)
Cash and investment fund balance - beginning	1,560	18,326	6,720	124,179	134,488	8,768
Cash and investment fund balance - ending	<u>\$ 14,561</u>	<u>\$ 17,872</u>	<u>\$ (1,186)</u>	<u>\$ 289,269</u>	<u>\$ 162,468</u>	<u>\$ (2,330)</u>
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ 14,561	\$ 17,872	\$ (1,186)	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	-	-	289,269	162,468	(2,330)
Total cash and investment assets - December 31	<u>\$ 14,561</u>	<u>\$ 17,872</u>	<u>\$ (1,186)</u>	<u>\$ 289,269</u>	<u>\$ 162,468</u>	<u>\$ (2,330)</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,330)
Highway and streets	-	-	-	-	-	-
Health and welfare	-	-	-	289,269	162,468	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	14,561	17,872	(1,186)	-	-	-
Total cash and investment fund balance - December 31	<u>\$ 14,561</u>	<u>\$ 17,872</u>	<u>\$ (1,186)</u>	<u>\$ 289,269</u>	<u>\$ 162,468</u>	<u>\$ (2,330)</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	Homeland Security 1st Responder Equipment	Homeland Security Exercise Grant	Homeland Security Lap/Top Security	Identification Security Protection	Inmate Medical	Inspection Fees - New Subdivisions
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	94,377	-	-	-	-
Charges for services	-	-	-	-	13,788	207,938
Fines and forfeits	-	-	-	67,898	-	-
Other	-	-	-	-	-	7,211
Total receipts	-	94,377	-	67,898	13,788	215,149
Disbursements:						
General government	-	-	-	-	-	-
Public safety	159,573	94,377	65,039	45,338	-	148,681
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Highways and streets	-	-	-	-	-	-
Total disbursements	159,573	94,377	65,039	45,338	-	148,681
Excess (deficiency) of receipts over disbursements	<u>(159,573)</u>	<u>-</u>	<u>(65,039)</u>	<u>22,560</u>	<u>13,788</u>	<u>66,468</u>
Other financing sources (uses):						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(159,573)</u>	<u>-</u>	<u>(65,039)</u>	<u>22,560</u>	<u>13,788</u>	<u>66,468</u>
Cash and investment fund balance - beginning	<u>159,573</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,760</u>	<u>311,044</u>
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (65,039)</u>	<u>\$ 22,560</u>	<u>\$ 15,548</u>	<u>\$ 377,512</u>
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ 15,548	\$ 377,512
Restricted assets:						
Cash and investments	-	-	(65,039)	22,560	-	-
Total cash and investment assets - December 31	\$ -	\$ -	\$ (65,039)	\$ 22,560	\$ 15,548	\$ 377,512
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ (65,039)	\$ 22,560	\$ -	\$ -
Highway and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	-	-	-	-	15,548	377,512
Total cash and investment fund balance - December 31	\$ -	\$ -	\$ (65,039)	\$ 22,560	\$ 15,548	\$ 377,512

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, 2006
 (Continued)

	Law Enforcement Continuing Education	Sheriffs Office Lab Fee	Jury Pay	Juvenile Probation Administration Fees	Juvenile Probation Services	Law Enforcement Continuing Education Animal Shelter
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	39,327	88,525	-
Fines and forfeits	9,241	50	24,153	-	-	114
Other	-	-	-	-	-	-
Total receipts	9,241	50	24,153	39,327	88,525	114
Disbursements:						
General government	-	-	-	-	-	-
Public safety	5,787	-	-	32,076	107,370	36
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Highways and streets	-	-	-	-	-	-
Total disbursements	5,787	-	-	32,076	107,370	36
Excess (deficiency) of receipts over disbursements	3,454	50	24,153	7,251	(18,845)	78
Other financing sources (uses):						
Bond proceeds	-	-	-	-	-	-
Transfers in	800	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	800	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	4,254	50	24,153	7,251	(18,845)	78
Cash and investment fund balance - beginning	263	-	117,166	33,753	47,632	1,019
Cash and investment fund balance - ending	<u>\$ 4,517</u>	<u>\$ 50</u>	<u>\$ 141,319</u>	<u>\$ 41,004</u>	<u>\$ 28,787</u>	<u>\$ 1,097</u>
Cash and Investment Assets - December 31						
Cash and investments	\$ 4,517	\$ 50	\$ 141,319	\$ 41,004	\$ 28,787	\$ 1,097
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - December 31	<u>\$ 4,517</u>	<u>\$ 50</u>	<u>\$ 141,319</u>	<u>\$ 41,004</u>	<u>\$ 28,787</u>	<u>\$ 1,097</u>
Cash and Investment Fund Balance - December 31						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highway and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	4,517	50	141,319	41,004	28,787	1,097
Total cash and investment fund balance - December 31	<u>\$ 4,517</u>	<u>\$ 50</u>	<u>\$ 141,319</u>	<u>\$ 41,004</u>	<u>\$ 28,787</u>	<u>\$ 1,097</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	Law Enforcement Prosecutor	Local Road and Street	March of Dimes WIC	Misdemeanant	Motor Vehicle Highway	OJJDP Conference Scholarship
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	1,056,726	-	66,832	3,736,636	-
Charges for services	-	-	-	-	22,752	-
Fines and forfeits	-	-	-	-	-	-
Other	-	27,053	81	-	84,155	2,546
Total receipts	-	1,083,779	81	66,832	3,843,543	2,546
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	1,081,439	-	62,145	-	1,848
Highways and streets	-	-	-	-	4,092,427	-
Health and welfare	-	-	584	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Highways and streets	-	-	-	-	-	-
Total disbursements	-	1,081,439	584	62,145	4,092,427	1,848
Excess (deficiency) of receipts over disbursements	-	2,340	(503)	4,687	(248,884)	698
Other financing sources (uses):						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	2,340	(503)	4,687	(248,884)	698
Cash and investment fund balance - beginning	952	1,910,212	669	87,045	1,989,575	-
Cash and investment fund balance - ending	<u>\$ 952</u>	<u>\$ 1,912,552</u>	<u>\$ 166</u>	<u>\$ 91,732</u>	<u>\$ 1,740,691</u>	<u>\$ 698</u>
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ 952	\$ -	\$ 166	\$ 91,732	\$ 1,740,691	\$ 698
Restricted assets:						
Cash and investments	-	1,912,552	-	-	-	-
Total cash and investment assets - December 31	<u>\$ 952</u>	<u>\$ 1,912,552</u>	<u>\$ 166</u>	<u>\$ 91,732</u>	<u>\$ 1,740,691</u>	<u>\$ 698</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highway and streets	-	1,912,552	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	952	-	166	91,732	1,740,691	698
Total cash and investment fund balance - December 31	<u>\$ 952</u>	<u>\$ 1,912,552</u>	<u>\$ 166</u>	<u>\$ 91,732</u>	<u>\$ 1,740,691</u>	<u>\$ 698</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	Olive Branch Road	Operation Pullover 2005-2006	Park Gift	Park Operating	Plat Book	Pretrail Diversion
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	4,800	-	-	-	-	-
Intergovernmental	-	48,200	-	-	-	-
Charges for services	-	-	-	199,391	39,532	-
Fines and forfeits	-	-	-	-	-	192,682
Other	1,044	-	1,690	-	-	-
Total receipts	5,844	48,200	1,690	199,391	39,532	192,682
Disbursements:						
General government	-	-	-	-	41,669	-
Public safety	-	95,198	-	-	-	197,736
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	5,174	217,476	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Highways and streets	-	-	-	-	-	-
Total disbursements	-	95,198	5,174	217,476	41,669	197,736
Excess (deficiency) of receipts over disbursements	5,844	(46,998)	(3,484)	(18,085)	(2,137)	(5,054)
Other financing sources (uses):						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	5,844	(46,998)	(3,484)	(18,085)	(2,137)	(5,054)
Cash and investment fund balance - beginning	145,178	46,998	3,763	1,831	7,452	161,520
Cash and investment fund balance - ending	\$ 151,022	\$ -	\$ 279	\$ (16,254)	\$ 5,315	\$ 156,466
Cash and Investment Assets - December 31						
Cash and investments	\$ 151,022	\$ -	\$ 279	\$ (16,254)	\$ 5,315	\$ 156,466
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - December 31	\$ 151,022	\$ -	\$ 279	\$ (16,254)	\$ 5,315	\$ 156,466
Cash and Investment Fund Balance - December 31						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highway and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	151,022	-	279	(16,254)	5,315	156,466
Total cash and investment fund balance - December 31	\$ 151,022	\$ -	\$ 279	\$ (16,254)	\$ 5,315	\$ 156,466

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, 2006
 (Continued)

	Property Reassessment #2	Property Reassessment	Public Health Preparedness	Rainy Day	Recorder's Records Perpetuation	Sheriff's Narcotic Seizure
Receipts:						
Taxes	\$ 236,904	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	30,031	-	-	-	-	-
Charges for services	-	-	-	-	244,426	-
Fines and forfeits	-	-	-	-	-	6,018
Other	68,416	37	8,651	-	3,708	-
Total receipts	335,351	37	8,651	-	248,134	6,018
Disbursements:						
General government	272,541	37	-	-	118,606	562
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	8,722	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Highways and streets	-	-	-	-	-	-
Total disbursements	272,541	37	8,722	-	118,606	562
Excess (deficiency) of receipts over disbursements	62,810	-	(71)	-	129,528	5,456
Other financing sources (uses):						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	62,810	-	(71)	-	129,528	5,456
Cash and investment fund balance - beginning	1,597,423	-	-	11,694	294,533	220
Cash and investment fund balance - ending	<u>\$ 1,660,233</u>	<u>\$ -</u>	<u>\$ (71)</u>	<u>\$ 11,694</u>	<u>\$ 424,061</u>	<u>\$ 5,676</u>
Cash and Investment Assets - December 31						
Cash and investments	\$ 1,660,233	\$ -	\$ (71)	\$ 11,694	\$ 424,061	\$ 5,676
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - December 31	<u>\$ 1,660,233</u>	<u>\$ -</u>	<u>\$ (71)</u>	<u>\$ 11,694</u>	<u>\$ 424,061</u>	<u>\$ 5,676</u>
Cash and Investment Fund Balance - December 31						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highway and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	1,660,233	-	(71)	11,694	424,061	5,676
Total cash and investment fund balance - December 31	<u>\$ 1,660,233</u>	<u>\$ -</u>	<u>\$ (71)</u>	<u>\$ 11,694</u>	<u>\$ 424,061</u>	<u>\$ 5,676</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	Superior Alternative Dispute Resolution Fee	Supplemental Public Defender Service	Surveyor Corner Perpetuation	Think For A Change	Title II Formula Grant 2006-2007	Tobacco Fund Settlement
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	16,159	45,405
Charges for services	-	-	39,430	-	-	-
Fines and forfeits	7,380	35,722	-	-	-	5,219
Other	-	-	7,529	-	-	-
	<u>7,380</u>	<u>35,722</u>	<u>46,959</u>	<u>-</u>	<u>16,159</u>	<u>50,624</u>
Total receipts	<u>7,380</u>	<u>35,722</u>	<u>46,959</u>	<u>-</u>	<u>16,159</u>	<u>50,624</u>
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	28,157	-	8,282	6,121	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	22,095
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Highways and streets	-	-	-	-	-	-
	<u>-</u>	<u>28,157</u>	<u>-</u>	<u>8,282</u>	<u>6,121</u>	<u>22,095</u>
Total disbursements	<u>-</u>	<u>28,157</u>	<u>-</u>	<u>8,282</u>	<u>6,121</u>	<u>22,095</u>
Excess (deficiency) of receipts over disbursements	<u>7,380</u>	<u>7,565</u>	<u>46,959</u>	<u>(8,282)</u>	<u>10,038</u>	<u>28,529</u>
Other financing sources (uses):						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>7,380</u>	<u>7,565</u>	<u>46,959</u>	<u>(8,282)</u>	<u>10,038</u>	<u>28,529</u>
Cash and investment fund balance - beginning	<u>2,960</u>	<u>41,139</u>	<u>199,953</u>	<u>8,282</u>	<u>-</u>	<u>160,188</u>
Cash and investment fund balance - ending	<u>\$ 10,340</u>	<u>\$ 48,704</u>	<u>\$ 246,912</u>	<u>\$ -</u>	<u>\$ 10,038</u>	<u>\$ 188,717</u>
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ 10,340	\$ 48,704	\$ 246,912	\$ -	\$ 10,038	\$ 188,717
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - December 31	<u>\$ 10,340</u>	<u>\$ 48,704</u>	<u>\$ 246,912</u>	<u>\$ -</u>	<u>\$ 10,038</u>	<u>\$ 188,717</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highway and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	<u>10,340</u>	<u>48,704</u>	<u>246,912</u>	<u>-</u>	<u>10,038</u>	<u>188,717</u>
Total cash and investment fund balance - December 31	<u>\$ 10,340</u>	<u>\$ 48,704</u>	<u>\$ 246,912</u>	<u>\$ -</u>	<u>\$ 10,038</u>	<u>\$ 188,717</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	Traffic Safety Equipment Grant	Victim's Assistance Crisis 2005-2006	Victim's Assistance 2006-2007	Victim's Assistance 2005-2006	Voting System Reimbursement	Waste Tire Recycling Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	5,436	23,687	11,649	21,739	-	4,400
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	5,436	23,687	11,649	21,739	-	4,400
Disbursements:						
General government	-	-	-	-	60,752	-
Public safety	-	16,839	24,836	15,269	-	-
Highways and streets	5,436	-	-	-	-	-
Health and welfare	-	-	-	-	-	4,400
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Highways and streets	-	-	-	-	-	-
Total disbursements	5,436	16,839	24,836	15,269	60,752	4,400
Excess (deficiency) of receipts over disbursements	-	6,848	(13,187)	6,470	(60,752)	-
Other financing sources (uses):						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	6,848	(13,187)	6,470	(60,752)	-
Cash and investment fund balance - beginning	-	(6,848)	-	(6,470)	871,359	-
Cash and investment fund balance - ending	\$ -	\$ -	\$ (13,187)	\$ -	\$ 810,607	\$ -
Cash and Investment Assets - December 31						
Cash and investments	\$ -	\$ -	\$ (13,187)	\$ -	\$ 810,607	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - December 31	\$ -	\$ -	\$ (13,187)	\$ -	\$ 810,607	\$ -
Cash and Investment Fund Balance - December 31						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highway and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	-	-	(13,187)	-	810,607	-
Total cash and investment fund balance - December 31	\$ -	\$ -	\$ (13,187)	\$ -	\$ 810,607	\$ -

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, 2006
 (Continued)

	Women Infants Children Grant	Welfare Reform Local Planning	CASA Guardian Ad Litem	Domestic Violence 2005-2006	Drug Free Community	Emergency Management Training
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	232,078	-	-	39,523	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	525	-	-	-
Other	181	-	-	-	-	-
Total receipts	232,259	-	525	39,523	-	-
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	39,523	65,219	26
Highways and streets	-	-	-	-	-	-
Health and welfare	235,258	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Highways and streets	-	-	-	-	-	-
Total disbursements	235,258	-	-	39,523	65,219	26
Excess (deficiency) of receipts over disbursements	(2,999)	-	525	-	(65,219)	(26)
Other financing sources (uses):						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	183,707	-
Total other financing sources (uses)	-	-	-	-	183,707	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,999)	-	525	-	118,488	(26)
Cash and investment fund balance - beginning	(9,875)	1,578	4,355	-	18,733	2,149
Cash and investment fund balance - ending	<u>\$ (12,874)</u>	<u>\$ 1,578</u>	<u>\$ 4,880</u>	<u>\$ -</u>	<u>\$ 137,221</u>	<u>\$ 2,123</u>
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ (12,874)	\$ 1,578	\$ 4,880	\$ -	\$ -	\$ 2,123
Restricted assets:						
Cash and investments	-	-	-	-	137,221	-
Total cash and investment assets - December 31	<u>\$ (12,874)</u>	<u>\$ 1,578</u>	<u>\$ 4,880</u>	<u>\$ -</u>	<u>\$ 137,221</u>	<u>\$ 2,123</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ 137,221	\$ -
Highway and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	(12,874)	1,578	4,880	-	-	2,123
Total cash and investment fund balance - December 31	<u>\$ (12,874)</u>	<u>\$ 1,578</u>	<u>\$ 4,880</u>	<u>\$ -</u>	<u>\$ 137,221</u>	<u>\$ 2,123</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	Federal Forfeiture Seizure	Johnson County Law Enforcement Coalition	Johnson County Family Court Grant	Juvenile Accountability Incentive Block Grant 2005-2006	Medical Office Manager	Operation Pullover 2003-2004
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	3,000	15,000	-	13,988
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	9,904	-
Total receipts	-	-	3,000	15,000	9,904	13,988
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	2,353	2,804	16,308	25,721	6,373
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Highways and streets	-	-	-	-	-	-
Total disbursements	-	2,353	2,804	16,308	25,721	6,373
Excess (deficiency) of receipts over disbursements	-	(2,353)	196	(1,308)	(15,817)	7,615
Other financing sources (uses):						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(2,353)	196	(1,308)	(15,817)	7,615
Cash and investment fund balance - beginning	2,615	2,821	9,480	1,308	26,885	-
Cash and investment fund balance - ending	\$ 2,615	\$ 468	\$ 9,676	\$ -	\$ 11,068	\$ 7,615
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ 2,615	\$ 468	\$ -	\$ -	\$ 11,068	\$ -
Restricted assets:						
Cash and investments	-	-	9,676	-	-	7,615
Total cash and investment assets - December 31	\$ 2,615	\$ 468	\$ 9,676	\$ -	\$ 11,068	\$ 7,615
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ 9,676	\$ -	\$ -	\$ 7,615
Highway and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	2,615	468	-	-	11,068	-
Total cash and investment fund balance - December 31	\$ 2,615	\$ 468	\$ 9,676	\$ -	\$ 11,068	\$ 7,615

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, 2006
 (Continued)

	Prosecutor Bad Check	Regional Gang 2004-2005	Regional Gang 2005-2006	Regional GANT Grant 2006-2007	Sheriff's Service of Process Fees	State Homeland Security
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	75,502	139,077	-	-	285,742
Charges for services	-	-	-	-	-	-
Fines and forfeits	5,190	-	-	-	23,993	-
Other	-	-	-	-	-	-
Total receipts	5,190	75,502	139,077	-	23,993	285,742
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	75,502	73,013	9,911	23,993	283,357
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Highways and streets	-	-	-	-	-	-
Total disbursements	-	75,502	73,013	9,911	23,993	283,357
Excess (deficiency) of receipts over disbursements	5,190	-	66,064	(9,911)	-	2,385
Other financing sources (uses):						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	5,190	-	66,064	(9,911)	-	2,385
Cash and investment fund balance - beginning	1,405	-	(66,064)	-	-	-
Cash and investment fund balance - ending	<u>\$ 6,595</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (9,911)</u>	<u>\$ -</u>	<u>\$ 2,385</u>
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ 6,595	\$ -	\$ -	\$ -	\$ -	\$ 2,385
Restricted assets:						
Cash and investments	-	-	-	(9,911)	-	-
Total cash and investment assets - December 31	<u>\$ 6,595</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (9,911)</u>	<u>\$ -</u>	<u>\$ 2,385</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	(9,911)	\$ -	\$ -
Highway and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	6,595	-	-	-	-	2,385
Total cash and investment fund balance - December 31	<u>\$ 6,595</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (9,911)</u>	<u>\$ -</u>	<u>\$ 2,385</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	Stop Grant 2004-2005	Stop Grant 2005-2006	Community Correction Commissary	Juvenile Detention Commissary	Sheriff Commissary	Sheriff Narcotic Investigation
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	22,989	-	-	-	-
Charges for services	-	-	153,827	12,837	316,306	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	19,000
Total receipts	-	22,989	153,827	12,837	316,306	19,000
Disbursements:						
General government	-	-	-	-	-	-
Public safety	17,446	20,572	114,175	13,304	300,230	12,592
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Highways and streets	-	-	-	-	-	-
Total disbursements	17,446	20,572	114,175	13,304	300,230	12,592
Excess (deficiency) of receipts over disbursements	(17,446)	2,417	39,652	(467)	16,076	6,408
Other financing sources (uses):						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(17,446)	2,417	39,652	(467)	16,076	6,408
Cash and investment fund balance - beginning	-	(2,417)	12,903	4,837	258,917	21,971
Cash and investment fund balance - ending	\$ (17,446)	\$ -	\$ 52,555	\$ 4,370	\$ 274,993	\$ 28,379
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	(17,446)	-	52,555	4,370	274,993	28,379
Total cash and investment assets - December 31	\$ (17,446)	\$ -	\$ 52,555	\$ 4,370	\$ 274,993	\$ 28,379
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Public safety	\$ (17,446)	\$ -	\$ 52,555	\$ 4,370	\$ 274,993	\$ 28,379
Highway and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - December 31	\$ (17,446)	\$ -	\$ 52,555	\$ 4,370	\$ 274,993	\$ 28,379

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, 2006
 (Continued)

	Sheriff Reserve	General Obligation Bond	Road and Bridge Equipment Bond	G.O.B. Equipment Bond	G.O.B. Equipment Bond	Jail Lease
Receipts:						
Taxes	\$ -	\$ 847,867	\$ -	\$ -	\$ -	\$ 922,679
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	107,481	-	-	-	116,967
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>955,348</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,039,646</u>
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	1,434,768	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	820,000	-	-	90,000	670,000
Interest	-	99,157	22,187	-	15,491	324,400
Capital outlay:						
Highways and streets	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>919,157</u>	<u>22,187</u>	<u>1,434,768</u>	<u>105,491</u>	<u>994,400</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>36,191</u>	<u>(22,187)</u>	<u>(1,434,768)</u>	<u>(105,491)</u>	<u>45,246</u>
Other financing sources (uses):						
Bond proceeds	-	-	749,000	2,970,013	105,527	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>749,000</u>	<u>2,970,013</u>	<u>105,527</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>-</u>	<u>36,191</u>	<u>726,813</u>	<u>1,535,245</u>	<u>36</u>	<u>45,246</u>
Cash and investment fund balance - beginning	<u>2,769</u>	<u>6,027</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>476,167</u>
Cash and investment fund balance - ending	<u>\$ 2,769</u>	<u>\$ 42,218</u>	<u>\$ 726,813</u>	<u>\$ 1,535,245</u>	<u>\$ 36</u>	<u>\$ 521,413</u>
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	<u>2,769</u>	<u>42,218</u>	<u>726,813</u>	<u>1,535,245</u>	<u>36</u>	<u>521,413</u>
Total cash and investment assets - December 31	<u>\$ 2,769</u>	<u>\$ 42,218</u>	<u>\$ 726,813</u>	<u>\$ 1,535,245</u>	<u>\$ 36</u>	<u>\$ 521,413</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Public safety	\$ 2,769	\$ -	\$ -	\$ -	\$ -	\$ -
Highway and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	42,218	726,813	1,535,245	36	521,413
Other purposes	-	-	-	-	-	-
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total cash and investment fund balance - December 31	<u>\$ 2,769</u>	<u>\$ 42,218</u>	<u>\$ 726,813</u>	<u>\$ 1,535,245</u>	<u>\$ 36</u>	<u>\$ 521,413</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	Lease Rental Payment	General Drain Improvement	High Tech Communication	Park Nonreverting Capital	Totals
Receipts:					
Taxes	\$ 486,278	\$ 84,770	\$ -	\$ -	\$ 4,242,625
Licenses and permits	-	-	-	-	26,304
Intergovernmental	61,643	-	-	-	8,691,254
Charges for services	-	-	-	91,664	4,709,128
Fines and forfeits	-	-	-	-	1,144,418
Other	-	-	-	-	843,281
Total receipts	547,921	84,770	-	91,664	19,657,010
Disbursements:					
General government	-	-	-	-	996,079
Public safety	-	-	-	-	6,703,212
Highways and streets	-	17,706	-	-	5,796,231
Health and welfare	-	-	-	-	3,431,907
Culture and recreation	-	-	-	92,891	315,541
Debt service:					
Principal	1,005,000	-	-	-	2,585,000
Interest	38,000	-	-	-	499,235
Capital outlay:					
Highways and streets	-	-	-	-	599,388
Total disbursements	1,043,000	17,706	-	92,891	20,926,593
Excess (deficiency) of receipts over disbursements	(495,079)	67,064	-	(1,227)	(1,269,583)
Other financing sources (uses):					
Bond proceeds	-	-	-	-	3,824,540
Transfers in	-	-	-	-	500,800
Transfers out	-	-	-	-	(500,800)
Other receipts	-	-	-	-	183,707
Total other financing sources (uses)	-	-	-	-	4,008,247
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(495,079)	67,064	-	(1,227)	2,738,664
Cash and investment fund balance - beginning	512,661	(51,958)	109,959	847	12,545,081
Cash and investment fund balance - ending	\$ 17,582	\$ 15,106	\$ 109,959	\$ (380)	\$ 15,283,745
<u>Cash and Investment Assets - December 31</u>					
Cash and investments	\$ -	\$ -	\$ 109,959	\$ -	\$ 7,902,610
Restricted assets:					
Cash and investments	17,582	15,106	-	(380)	7,381,135
Total cash and investment assets - December 31	\$ 17,582	\$ 15,106	\$ 109,959	\$ (380)	\$ 15,283,745
<u>Cash and Investment Fund Balance - December 31</u>					
Restricted for:					
Public safety	\$ -	\$ -	\$ -	\$ -	\$ 1,653,233
Highway and streets	-	-	-	-	1,912,552
Health and welfare	-	15,106	-	-	315,543
Debt service	17,582	-	-	-	2,843,307
Other purposes	-	-	-	(380)	656,500
Unrestricted	-	-	109,959	-	7,902,610
Total cash and investment fund balance - December 31	\$ 17,582	\$ 15,106	\$ 109,959	\$ (380)	\$ 15,283,745

JOHNSON COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 INTERNAL SERVICE
 As of and for the Year Ended December 31, 2006

	Liability Workers Compensation Casualty	Medical and Self Insurance	Totals
Operating receipts:			
Charges for services	\$ 89,679	\$ 2,050,418	\$ 2,140,097
Other	-	503,826	503,826
	<u>89,679</u>	<u>2,554,244</u>	<u>2,643,923</u>
Total operating receipts			
Operating disbursements:			
Insurance disbursements	27,500	2,366,386	2,393,886
Other	-	22,474	22,474
	<u>27,500</u>	<u>2,388,860</u>	<u>2,416,360</u>
Total operating disbursements			
Excess of receipts over disbursements	<u>62,179</u>	<u>165,384</u>	<u>227,563</u>
Cash and investment fund balance - beginning	<u>239,262</u>	<u>145,049</u>	<u>384,311</u>
Cash and investment fund balance - ending	<u>\$ 301,441</u>	<u>\$ 310,433</u>	<u>\$ 611,874</u>
<u>Cash and Investment Assets - December 31</u>			
Restricted assets:			
Cash and investments	<u>\$ 301,441</u>	<u>\$ 310,433</u>	<u>\$ 611,874</u>
<u>Cash and Investment Fund Balance - December 31</u>			
Restricted for:			
Other purposes	<u>\$ 301,441</u>	<u>\$ 310,433</u>	<u>\$ 611,874</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 TRUST FUNDS
 For the Year Ended December 31, 2006

	<u>Retirement Plan</u>	<u>Benefit Plan</u>	<u>Totals</u>
Beginning balance - cash and investments	\$ 6,901,509	\$ 507,994	\$ 7,409,503
Additions:			
County contribution	134,140	12,055	146,195
Service of process fees	28,025	-	28,025
Realized gain (loss)	317,036	21,691	338,727
Net investment income	<u>3,356</u>	<u>17,033</u>	<u>20,389</u>
Total additions	<u>482,557</u>	<u>50,779</u>	<u>533,336</u>
Deductions:			
Benefits	180,060	2,400	182,460
Investment fee	75,887	-	75,887
Actuarial fee	5,162	-	5,162
Insurance premiums	-	15,309	15,309
Trustee fee	<u>-</u>	<u>5,062</u>	<u>5,062</u>
Total deductions	<u>261,109</u>	<u>22,771</u>	<u>283,880</u>
Excess of total additions over total deductions	<u>221,448</u>	<u>28,008</u>	<u>249,456</u>
Ending balance - cash and investments	<u>\$ 7,122,957</u>	<u>\$ 536,002</u>	<u>\$ 7,658,959</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2006

	Bid Bond Checks	Food and Beverage Tax	Levy Excess Special	Ordinance Fines	Riverboat Revenue Sharing	Property Tax Increment
Additions:						
Agency fund additions	\$ 6,061	\$ 2,028,713	\$ -	\$ 312	\$ 724,987	\$ 427,590
Deductions:						
Agency fund deductions	8,925	1,881,075	-	-	724,987	427,590
Excess (deficiency) of total additions over total deductions	(2,864)	147,638	-	312	-	-
Cash and investment fund balance - beginning	6,600	18,080	104,025	5,765	-	-
Cash and investment fund balance - ending	<u>\$ 3,736</u>	<u>\$ 165,718</u>	<u>\$ 104,025</u>	<u>\$ 6,077</u>	<u>\$ -</u>	<u>\$ -</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	State Sales Disclosure	State Auditor's Mortgage Fee	Tax Sale Fees	Payroll	Payroll Withholding	Children's Psychiatric
Additions:						
Agency fund additions	\$ 5,036	\$ 29,468	\$ 28,650	\$ 11,240,568	\$ 4,467,649	\$ 161,566
Deductions:						
Agency fund deductions	5,132	27,805	28,650	11,240,568	4,465,409	159,253
Excess (deficiency) of total additions over total deductions	(96)	1,663	-	-	2,240	2,313
Cash and investment fund balance - beginning	417	2,470	-	-	11,038	120,494
Cash and investment fund balance - ending	<u>\$ 321</u>	<u>\$ 4,133</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,278</u>	<u>\$ 122,807</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	City and Town Court Costs	Congressional School Interest	Commercial Vehicle Excise Tax	Coroner's Training and Education	Drug Free Community	Education Plate Fee
Additions:						
Agency fund additions	\$ 22,267	\$ 1,025	\$ 564,307	\$ 5,396	\$ 222,527	\$ 5,025
Deductions:						
Agency fund deductions	19,740	707	564,294	5,226	308,697	5,118
Excess (deficiency) of total additions over total deductions	2,527	318	13	170	(86,170)	(93)
Cash and investment fund balance - beginning	9,743	24,467	-	558	97,238	93
Cash and investment fund balance - ending	<u>\$ 12,270</u>	<u>\$ 24,785</u>	<u>\$ 13</u>	<u>\$ 728</u>	<u>\$ 11,068</u>	<u>\$ -</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	Settlement Funds	Financial Institution Tax	Infraction Judgments	Inheritance Tax	Interstate Compact Fee	Law Enforcement Continuing Education
Additions:						
Agency fund additions	\$ 183,390,925	\$ 436,827	\$ 233,204	\$ 1,885,859	\$ 825	\$ 3,380
Deductions:						
Agency fund deductions	183,390,925	436,827	233,874	2,019,974	825	2,791
Excess (deficiency) of total additions over total deductions	-	-	(670)	(134,115)	-	589
Cash and investment fund balance - beginning	-	-	18,165	802,806	-	180
Cash and investment fund balance - ending	\$ -	\$ -	\$ 17,495	\$ 668,691	\$ -	\$ 769

JOHNSON COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	Park Sales Tax	Praeipe Tax Judgments	Sewage Collections	Special Death Benefit Fee	State Dog Fund	State Sales Disclosure Fee
Additions:						
Agency fund additions	\$ 5,799	\$ -	\$ 304,604	\$ 27,175	\$ 5,406	\$ 19,732
Deductions:						
Agency fund deductions	5,727	-	304,604	24,560	5,406	20,118
Excess (deficiency) of total additions over total deductions	72	-	-	2,615	-	(386)
Cash and investment fund balance - beginning	89	492	-	1,590	-	1,668
Cash and investment fund balance - ending	<u>\$ 161</u>	<u>\$ 492</u>	<u>\$ -</u>	<u>\$ 4,205</u>	<u>\$ -</u>	<u>\$ 1,282</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	<u>State Fines and Forfeitures</u>	<u>Surplus Tax</u>	<u>Surplus Tax Sale</u>	<u>Tax Sale Redemption</u>	<u>Treasurer's Collection Fees</u>	<u>Weed Cutting</u>
Additions:						
Agency fund additions	\$ 42,426	\$ 168,928	\$ 5,572,895	\$ 319,598	\$ 163	\$ 12,765
Deductions:						
Agency fund deductions	<u>42,825</u>	<u>299,638</u>	<u>4,590,334</u>	<u>317,760</u>	-	<u>12,765</u>
Excess (deficiency) of total additions over total deductions	(399)	(130,710)	982,561	1,838	163	-
Cash and investment fund balance - beginning	<u>6,360</u>	<u>573,321</u>	<u>1,723,499</u>	-	<u>180</u>	-
Cash and investment fund balance - ending	<u>\$ 5,961</u>	<u>\$ 442,611</u>	<u>\$ 2,706,060</u>	<u>\$ 1,838</u>	<u>\$ 343</u>	<u>\$ -</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	Welfare Trust	Sheriff Inmate Trust	Sheriff Property Room	County Recorder	Sheriff's Trust	Clerk of the Circuit Court
Additions:						
Agency fund additions	\$ 4,642	\$ 428,687	\$ 10,547	\$ 863,713	\$ 7,959,132	\$ 11,290,840
Deductions:						
Agency fund deductions	5,100	426,024	12,017	863,713	7,939,973	11,322,771
Excess (deficiency) of total additions over total deductions	(458)	2,663	(1,470)	-	19,159	(31,931)
Cash and investment fund balance - beginning	25,125	21,435	61,730	-	23,841	1,485,387
Cash and investment fund balance - ending	<u>\$ 24,667</u>	<u>\$ 24,098</u>	<u>\$ 60,260</u>	<u>\$ -</u>	<u>\$ 43,000</u>	<u>\$ 1,453,456</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	County Treasurer	Health Department	Planning Department	Adult Probation	Juvenile Probation	Totals
Additions:						
Agency fund additions	\$ 130,917,000	\$ 221,069	\$ 401,356	\$ 411,718	\$ 119,592	\$ 364,999,954
Deductions:						
Agency fund deductions	131,224,386	221,071	416,170	430,933	119,690	364,563,977
Excess (deficiency) of total additions over total deductions	(307,386)	(2)	(14,814)	(19,215)	(98)	435,977
Cash and investment fund balance - beginning	1,578,141	2	14,814	19,215	104	6,759,132
Cash and investment fund balance - ending	<u>\$ 1,270,755</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6</u>	<u>\$ 7,195,109</u>

JOHNSON COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS

For The Year Ended December 31, 2006

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

General infrastructure assets completed in the current and prior years have been reported. Retroactive reporting of general infrastructure assets is estimated to be completed by December 31, 2007.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 3,090,576
Buildings	15,350,914
Improvements other than buildings	1,453,976
Machinery and equipment	17,813,383
Construction in progress	<u>7</u>
 Total governmental activities, capital assets not being depreciated	 <u><u>\$ 37,708,856</u></u>

JOHNSON COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT

For The Year Ended December 31, 2006

Description of Asset	Ending Balance	Due Within One Year
Governmental Activities:		
Capital leases:		
Jail Expansion	\$ 5,845,000	\$ 700,000
General Obligation Bonds:		
Communication Equipment	1,785,000	870,000
Building & Equipment	3,000,000	625,000
Other Bonds:		
Highway Equipment	<u>660,000</u>	<u>210,000</u>
Total governmental activities long-term debt	<u>\$ 11,290,000</u>	<u>\$ 2,405,000</u>

JOHNSON COUNTY
OTHER REPORTS

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

County Auditor
Animal Shelter
Parks and Recreation Department
County Adult Probation Department
Department of Planning and Zoning
County Surveyor

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

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

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

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

TO: THE OFFICIALS OF JOHNSON COUNTY, INDIANA

Compliance

We have audited the compliance of Johnson County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2006. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2006. 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 2006-1.

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, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

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

A control deficiency in a County's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in item 2006-1 of the accompanying Schedule of Findings and Questioned Costs to be significant deficiencies.

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

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

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

STATE BOARD OF ACCOUNTS

November 21, 2007

JOHNSON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended January 31, 2006

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Pass-Through Indiana Department of Education Child Nutrition Cluster School Breakfast Program	10.553	FY-2006	\$ 22,296
National School Lunch Program	10.555	FY-2006	<u>40,355</u>
Total for cluster			<u>62,651</u>
Pass-Through Indiana Department of Health Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	140-1	<u>249,662</u>
Total for federal grantor agency			<u>312,313</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct grant State Criminal Alien Assistance Program	16.606	2006-F3572-IN-AP	<u>6,624</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2005-DJ-BX-1370 2005-DJ-064	15,063 <u>9,911</u>
Total for program			<u>24,974</u>
Pass-Through Indiana Criminal Justice Institute Juvenile Accountability Incentive Block Grants	16.523	04-JB-004	<u>16,308</u>
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	05-JF-009	<u>6,121</u>
Crime Victim Assistance	16.575	03VA-065 05VA-057 05VA-155 06VA-060	15,270 16,839 39,523 <u>24,836</u>
Total for program			<u>96,468</u>
Edward Byrne Memorial Formula Grant Program	16.579	04-DB-020 04-DB-057 04-JB-004	8,282 73,013 <u>75,502</u>
Total for program			<u>156,797</u>
Violence Against Women Formula Grants	16.588	03ST-032 06ST-026	20,572 <u>17,446</u>
Total for program			<u>38,018</u>
Total for federal grantor agency			<u>345,310</u>

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

JOHNSON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended January 31, 2006
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation Highway Planning and Construction Cluster Highway Planning and Construction	20.205	STP-B864011 BR-NBIS(582) STP-9641	19,958 20,120 <u>227,786</u>
Total for cluster			<u>267,864</u>
Highway Safety Cluster State and Community Highway Safety	20.600	PT-06-04-07-18 PT-06-04-07-20 154AL-06-03-03-10	11,500 57,394 <u>37,804</u>
Total for program			<u>106,698</u>
Pass-Through Indiana Criminal Justice Institute Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants	20.601	J8-2006-04-04-01	<u>5,436</u>
Total for cluster			<u>112,134</u>
Pass-Through Indiana Department of Transportation Formula Grants for Other Than Urbanized Areas	20.509	18Y24270	<u>427,587</u>
Total for federal grantor agency			<u>807,585</u>
<u>U.S. GENERAL SERVICES ADMINISTRATION</u>			
Pass-Through Indiana Secretary of State Election Reform Payments	39.011	FY-2005/2006	<u>60,752</u>
Total for federal grantor agency			<u>60,752</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Homeland Security Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	BPRS 140-4 BPRS 140-4	46,676 <u>8,722</u>
Total for program			<u>55,398</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563	FY-2006 FY-2006 FY-2006 FY-2006 FY-2006	323,289 46,381 82,567 91,644 <u>63,464</u>
Prosecuting Attorney's Expenditures			
Clerk of the Circuit Court's Expenditures			
Court Expenditures			
Collection Incentives			
Earned Indirect Costs			
Total for program			<u>607,345</u>
Total for federal grantor agency			<u>662,743</u>

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

JOHNSON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended January 31, 2006
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security			
Homeland Security Grant Cluster			
State Domestic Preparedness Equipment Support Program	97.004		
Supplemental Funding Grant		FY-2006	26
Homeland Security First Responder Communication		FY-2006	<u>159,573</u>
Total for program			<u>159,599</u>
Homeland Security Grant Program	97.067		
Homeland Security First		FY-2006	<u>283,357</u>
State Homeland Security Program (SHSP)	97.073		
Full Exercise		FY-2006	94,377
Lap Tops and Courthouse Security		FY-2006	65,039
2005 LETPP Grant		FY-2006	<u>162,190</u>
Total for program			<u>321,606</u>
Total for cluster			<u>764,562</u>
Total for federal grantor agency			<u>764,562</u>
Total federal awards expended			<u>\$ 2,953,265</u>

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

JOHNSON COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

I. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Johnson County (County) and is presented in accordance with the 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, 2006:

Program Title	Federal CFDA Number	2006
Crime Victim Assistance	16.575	\$ 96,468
Formula Grants for Other Than Urbanized Areas	20.509	427,587

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 (Disclaimer)

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

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
20.509	Formula Grants for Other Than Urbanized Areas
93.563	Child Support Enforcement Homeland Security Grant Cluster

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.

JOHNSON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section III – Federal Award Findings and Questioned Costs

FINDING 2006-01, SPECIAL TESTS AND PROVISIONS

Federal Agency: U.S. Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA No.: 93.563
Federal Award Number: N/A
Pass-Through Entity: Indiana Department of 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

Finding No. 2005-01. Special Tests and Provisions

Federal Agency: U.S. Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA No.: 93.563
Federal Award Number: N/A
Pass-Through Entity: Indiana Department of 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

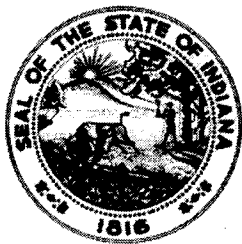
The cases continue to be reviewed at least once a year in order to check the balances in order to make sure that ISETS agrees with the computation sheet in our files.

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

**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

Finding No. 2006-01. Special Tests and Provisions

Federal Agency: U.S. Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA No.: 93.563
Federal Award Number: N/A
Pass-Through Entity: Indiana Department of 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:

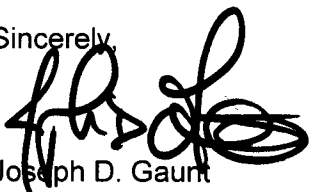
"During our review of child support case files and case balances, we noted several case balances which were not correct or could not be verified to child support case file documentation. In most cases, these were child support cases, which were currently identified as non IV-D cases. Some of the errors 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 December 11, 2007, with John L. Price, President of the County Council; Mitchael Ripley, President of the Board of County Commissioners; and Janice D. Richhart; Auditor. Our audit disclosed no material items that warrant comment at this time.