

# **Comprehensive Annual Financial Report**



**Conner Prairie Interactive History Park**

*Photo by Byron Settles*

**Dawn Coverdale**

Auditor

**Year Ended:  
December 31, 2011**

ANNUAL FINANCIAL REPORT

2011

HAMILTON COUNTY, INDIANA



**INTRODUCTORY SECTION**

**INTRODUCTORY SECTION**

HAMILTON COUNTY  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE YEAR ENDED DECEMBER 31, 2011

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HAMILTON COUNTY  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
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# Hamilton County Auditor

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June 4, 2012

To the County Commissioners and County Council of  
Hamilton County, Indiana

The Comprehensive Annual Financial Report (CAFR) of Hamilton County, Indiana (the County) for the year ended December 31, 2011, as prepared by the Auditor's office, is hereby submitted. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County. The enclosed data is accurate in all material respects and is presented in a manner designed to fairly set forth the financial position and the results of operation of the various funds of the County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activity have been included.

This report includes all funds of the County. In evaluating the reporting entity of the County, management has considered all potential component units. The County has reviewed its reporting entity definition in light of GASB Statement utilizing both sets of criteria related to financial accountability and the nature and significance of the component unit. As described in Note 1 in the Notes to the Financial Statements, the Hamilton County Public Building Corporation and the Hamilton County Redevelopment Authority are reported as blended component units. Riverview Hospital, a proprietary fund type, has been included in the reporting entity as a governmental discretely presented component unit.

## **ECONOMIC CONDITION AND OUTLOOK**

### **General profile:**

With its diverse and thriving economy, Hamilton County is Indiana's fastest growing, most educated, and wealthiest county. Located north of Indianapolis, the southern two thirds of the County have experienced the most growth. The U.S. Bureau of the Census estimated the number of County residents in 2011 as 282,810, a 69.4% increase since 2000, making Hamilton County the fourth largest county in the state of Indiana. The largest centers of population are Carmel, Noblesville and Fishers, each with populations ranging from approximately 50,000 to 69,000. The growth initiated in the past decade is due in large measure to the County's proximity to the state's capital city, the nation's 13<sup>th</sup> largest city. The heart of Indianapolis is 20 miles south of the Hamilton County seat. However, not all areas surrounding Indianapolis have grown at the same rate indicating that Hamilton County has a unique charm and attraction of its own. The County issued approximately 1408 single-family building permits in 2011. This represents an increase of approximately 4% from 2010 permit levels which is indicative of the improvement in certain development activity due to the improved general economic outlook. The level of development that occurred this year in both the residential and non-residential sectors throughout the County reflects the underlying economic strength and resiliency of this area and positions the County to continue its long term

positive growth trend when the broader economy fully recovers.

The U.S. Bureau of Census ranks Hamilton County as being in the top one hundred most affluent Counties in the United States based upon its estimated median household income of \$81,947.

According to 2010 data, the County had an estimated per capita income of \$48,692 as compared to Indiana's per capita income of \$34,042. Overall, a healthy mix of local small and large businesses as well as farming has created a favorable economic culture.

### **The people:**

The residents of Hamilton County exhibit a wealth of talent in technical, clerical, production, and executive leadership that attracts businesses. The County unemployment rate is typically below regional, state, and national averages. Hamilton County's annual average unemployment rate in 2011 was only 6.1% compared to the annual average rate for Indiana of 9.1%. Employers in the area report low absenteeism and low turnover.

One key factor linked to the economic prosperity of the County relates to the level of education attained and maintained by its residents. Education levels, as well as computer literacy, are noticeably higher in Hamilton County when compared to the rest of the metropolitan area. The outstanding quality of education in the nationally recognized Hamilton County public school systems is a source of pride within the community. While many school systems are struggling with budget cuts or inadequacies, the Hamilton County public school system continues to expand. The Westfield school district has built a "smart campus" with the help of Verizon. Based on 2010 census data, the county has the 9<sup>th</sup> highest percentage of adults over the age of 25 with a high school diploma or more in the whole country. Throughout the county, approximately 90% of high school students went on to attend college in 2008, according to State DOE data. Based on the 2010 census, 53.8% of county residents 25 and older hold bachelors' degrees or better.

### **Transportation:**

Hamilton County's economic vitality requires good transportation routes. The interstate highway system ties the County to all Midwest markets. In fact the County is less than one day's drive to 65% of the U.S. population and three major Canadian markets. The County is five hours or less from most major Midwest cities, including Chicago, Detroit, Cincinnati, St. Louis, Louisville, Milwaukee, and Columbus. I-69 crosses the southeastern portion of the County while I-465 (the Indianapolis outer belt) skirts the southern boundary of the County and U.S. 31 bisects the County north to south. Five other state highways enter the county. Along the major roadways, the number of commercial developments continues to increase. Also Hamilton County and underlying jurisdictions worked together to form the Hoosier Heritage Port Authority to preserve an active 37 mile rail corridor. The Indiana Transportation Museum is presently a designated operator on the line, which will provide an alternative means for future commuter travel.

Indianapolis-Metro Airport is in Hamilton County (Fishers), approximately 17.4 nautical miles northeast of Indianapolis International Airport. This reliever airport to Indianapolis is located

on 455 acres of land with one runway 4,000 feet in length. Additionally, Hamilton County has acquired the former Terry Airport and renamed it Indianapolis Executive Airport. The airport boasts a 5,500 foot runway and is located six miles west of Westfield.

### **National economic cost advantage**

Hamilton County is becoming well known as an excellent location for suburban national headquarters. In fact, nearly 80% of the suburban office space in metropolitan Indianapolis is located in Hamilton County. A recent study prepared by The Boyd Company of Princeton, New Jersey, a leading national site selection consulting firm, reports the results of an analysis of Hamilton County as a corporate headquarters office location in comparison with 14 other leading Suburban areas in the U.S. including Boston, Chicago, Columbus, Denver, Detroit, Los Angeles, New York, Philadelphia, Phoenix, San Francisco, Seattle, and St. Louis. According to the study Hamilton County was the second lowest in operating cost structure. Only Columbus, Ohio provided a lower cost structure.

### **Local business:**

The County continues to experience excellent business expansion and retention. The 2011 top ten employers are listed in the statistical section of this report. During recent years, Hamilton County has attracted new major employers at a fast pace. According to the 2010 data from the Indiana Department of Workforce Development, Labor Market Information, the total labor force in the County is at 143,137. Private sector employment in the County is a large component of the total employment increase. A variety of industries, including manufacturing, construction, wholesale and retail trade, and services have experienced significant growth. The number of jobs grew to about 108,000 in 2010, compared with just 15,000 in 1970. More than 64% of the jobs in Hamilton County are filled by people living in the county, compared with 58% in 1990. Hamilton County is expected to continue growth and account for 25% of the population and employment gains of the Indianapolis metropolitan area during the next 10 years.

### **Quality of life:**

Among Indiana's 92 counties, Hamilton County sets the pace. The County ranks 1<sup>st</sup> in population growth since 1990 and 2000, median household income, high school graduates and bachelor degrees or better. Of all the characteristics of Hamilton County, the quality of life accorded to its residents is exceptional. It is a very desirable place to live, work and raise a family. A 2004 study by American City Business Journals ranked Hamilton County 8<sup>th</sup> among all counties in the nation for its quality of life. In 2005 and 2008 Fishers received national recognition as a great place to live in the United States, being named the tenth best place to live in the United States in 2008 by Money Magazine. Noblesville also received national recognition in 2005, and in 2008 received "Indiana Community of the Year Award" by the Indiana Chamber of Commerce and in 2009 was one of Family Circle's "10 Best Towns for Families" and Money Magazine's "25 Best Places for Affordable Housing". Carmel was a designated community in a previous list in Forbes Magazine. Hamilton County is unique among counties in having three communities gain this distinction. By

most measures, Hamilton County has become the county of choice in Indiana.

The county's unique blend of fast-growing suburban communities and smaller rural towns offers diverse options for residential location. Residential developments are numerous and include a multitude of custom-built homes in new subdivisions. Victorian homes on brick streets, ranches in the quiet countryside and more. Residential properties along Morse Lake and Geist Reservoir allow families who enjoy water sports a vacation atmosphere at home. The County's close proximity to Indianapolis makes all the amenities of a major city easily accessible. Hamilton County has something for everyone.

As the population grows so too does an array of executive lifestyle amenities. Hamilton County is home to fourteen public golf courses. The first golf course, Forest Park, opened in 1927 and remains a public course. Players have a wide range of courses to choose from within the County, including Crooked Stick which ranks among the country's top 100 courses and hosted the 2009 U.S. Senior Open.

Other venues of recreation are available throughout the county including parks, museums, and antique shops. Coxhall Gardens is a unique 125 acre park featuring twin 90 foot Bell Tower Carillons, an amphitheater, recreation lake, and Children's Garden. The land was donated by Jesse and Beulah Cox and will eventually include a conservatory, museum, reflecting pool and specialty gardens. Morse Lake Park allows for public access to lakeside recreation. The Indiana Transportation Museum in Noblesville's Forest Park includes the operation of a train ride to Atlanta. Ritchey Woods, a nature preserve geared toward children, is located on Hague Road just south of 106<sup>th</sup> Street in Fishers. County park directors continue to improve and expand the parklands. A Nature Center facility has been constructed in the County's largest in use park, Cool Creek Park. Overall, roads and trails in the parks are being improved and the public use of these facilities is growing, a clear indication that citizens' recreational needs are being met. Additionally, Hamilton County is home to the Klipsch Music Center, one of the nation's premier outdoor concert venues, which hosts approximately 40 shows each year providing a variety of musical entertainment for residents of central Indiana.

One of the county's most famous attractions is Conner Prairie, a living history museum that serves as a nationally recognized center for research and education about the lives, times, attitudes and values of the early 19<sup>th</sup> century settlers in the Old Northwest Territory, based on the Indiana experience. Each year an estimated 330,000 visitors are admitted to the museum including 80,000 children participating in special programs and school tours.

Next door to one of the premier sports capitals of the world, Indianapolis, Hamilton County Residents can easily attend professional sporting events. In 2008, the Indianapolis Colts received the bid to host the 2012 Super Bowl. For the 2010-11 football season the Colts began playing in the newly constructed football facility, Lucas Oil Stadium. The NBA's Indiana Pacers play basketball in one of the leagues' top venues, the Banker's Life Fieldhouse, which was new for the 1999-2000 season. The Indianapolis Indians continue to play at Victory Field, which was new for the 1996 season. And, of course, the Indianapolis Motor Speedway holds three major events

each year including the Indianapolis 500 in May, the Allstate 400 at the Brickyard in July, and the Indianapolis MotoGP motorcycle race in September.

Indianapolis also has a multitude of arts and entertainment offerings, ranging from the Indianapolis Repertory Theatre, The Indianapolis Ballet Theatre, and the Indianapolis Children's Choir to the Indianapolis Museum of Art and the Eiteljorg Museum of American Indians and Western Artifacts. Additionally, Indianapolis is proud to have the world's largest children's museum, which dates back to 1925. The Children's Museum of Indianapolis was recently voted #1 in the nation by readers of Family Fun magazine.

**Regional leadership:**

Hamilton County leaders participated in regional meetings to identify and address critical metropolitan issues. These discussions paved the way for the creation of the Indy Partnership. The Partnership serves as the region's economic development and marketing outreach arm to attract new businesses to the marketplace. Ten counties currently participate in The Indy Partnership including Boone, Hamilton, Hancock, Hendricks, Johnson, Madison, Marion, Monroe, Morgan, and Tippecanoe Counties. This regional effort is certain to assist Hamilton County in its efforts to attract out-of-state business ventures and new capital investment.

The Regional approach by local leaders stems from the recognition of the interdependent nature of the economy. Hamilton County is fortunate to have several major arterial roadways, such as I-465, I-69, U.S. 31, and S.R. 37. Thus, commuters can access local businesses with ease. In 2010, Hamilton County's total labor force was 143,137. Of this total, 15.5% represents workers who commute from surrounding counties and 38.8% are workers who live in Hamilton County and commute to surrounding counties. Hamilton County continues to have the potential to accommodate new business and existing business, as growth continues.

**Business climate:**

Hamilton County has a favorable business climate. Its leadership exhibits a spirit of cooperation and support that enables all of its citizens to enjoy economic benefits.

Since Indiana's enactments of Economic Development for a Growing Economy bill, Hamilton County's ability to attract new businesses and relocating businesses from other states has been enhanced. The bill authorizes a refundable state income tax credit for businesses that create new jobs in Indiana when certain conditions exist. Other incentives such as tax credits, venture capital funds, and workforce training resources also add to the ability of Indiana to compete with neighboring states. In the past seven years, the county has seen over 150 existing businesses expand and more than a dozen new companies locate in the county.

**LONG-TERM FINANCIAL PLANNING**

## **Buildings & Grounds**

In 2011 Hamilton County government buildings became more energy efficient. LED lighting was installed in three buildings with 58 percent of the project completed by year end. Along with changes in lighting and lighting hours the heating and cooling set points were adjusted, all boilers were rebuilt and controls were established. A recycling program was put into effect with recycling of paper, cardboard, plastics and metal. All these efforts have led to energy efficiency, environmental conservation, and ultimately taxpayer savings.

## **Highways**

Construction was started to widen Olio Rd from 96<sup>th</sup> Street to Geist Reservoir. This \$7,000,000 project will widen this heavily used arterial section from two lanes to a modern four lane roadway with center grass medians and turn lanes. Drainage is greatly improved by incorporating enclosed storm drains throughout the project. The project will be completed in late 2012.

## **Parks**

2011 was a year that saw continued success in our volunteer program, including our first time hosting an AmeriCorps team, for five weeks; as well as continued success in grants and sponsorships, even with continued staffing challenges. Funding was a challenge in 2011 but projects were still accomplished. Major renovations were completed in the restroom and shower house buildings at the White River Campground. Parking lots were completed at Bray Family Homestead Park and Rookery Preserve Park, with the latter also getting an observation platform and fencing completed. Thanks to gifts from Jesse and Beulah Cox and the Legacy Fund, major renovations were completed in the mansion at Coxhall Gardens and the first event was held. Additional event space in the mansion is due for completion in 2012.

## **Revenue Estimates:**

County option income taxes (COIT) represent a significant portion of the County's revenue. COIT can be used for operations as well as capital projects. The improvement in the current economic outlook and the correction of a calculation error at the State has had a positive impact on present and future COIT revenue. The County has updated its revenue forecasts and will continue to be conservative in its approach to control spending and will continue to monitor the operating costs for the coming year.

## **FINANCIAL INFORMATION**

### **Internal Control Structure:**

Administrators of the County are responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the County are protected from loss, theft, or misuse and that adequate accounting data are compiled to allow for the preparation of the financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control

should not exceed the benefits likely to be derived, and the valuation of costs and benefits requires estimates and judgments by administrators. The statement of net assets for the County demonstrates the strength of its financial position.

### **Budgetary Controls:**

The County maintains budgetary controls in order to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the County Council. The budgets are initially prepared and approved at the local level with subsequent final approval by Indiana Department of Local Government Finance. Budget modifications are made in accordance with the laws of the State of Indiana.

Formal budgets as required by state statute have been adopted for the following funds: General, County Highway, Local Road and Street, Property Reassessment 2015, Park and Recreation, County Health, Property Reassessment, Rainy Day, Surveyor's Corner Perpetuation, Clerk's Perpetuation, Emergency Telephone System, County Sales Disclosure, Plat Book, Emergency Planning, Innkeeper's Tax, Highway County Option Income Tax, Highway Inspection, Park Nonreverting, Park Nonreverting Donation, Wireless E911 Telephone System, Health Maintenance, Tobacco Settlement, County Drug Free Community, Deferral Program, Jury Pay, Guardian Ad Litem, Pretrial Diversion, County Court User's Fee, Unified Probation User's Fee, Supplemental Public Defender, County Corrections, Intermittent Detention, 1997 Highway Bond, Lease Rental, Jail Lease Rental, 146<sup>th</sup> Street Bond, 2002 Park Bond, 2002 Animal Control Board, 146<sup>th</sup> Street West, Juvenile Services Lease, 2009 Park Bond Debt Service, 2008 1<sup>st</sup> Mortgage Bonds, 2011 Hamilton County Visitors and Convention Bureau Sinking, Cumulative Capital Development, County Major Bridge and Cumulative Courthouse.

The County also maintains an encumbrance accounting system as one method of budgetary control. Open encumbrances are reported as assigned fund balance at December 31, 2011.

As demonstrated by the statements and schedules included in the financial section of this report, the County continues to meet its responsibility for sound financial management.

### **General Government Functions:**

The County provides a full range of general governmental functions including police protection, the construction and maintenance of streets, bridges and infrastructure, health services and culture and recreational facilities.

The Management's Discussion and Analysis section of this report presents more detailed trend /comparison information about the financial position and operational results of the County.

### **Component Unit:**

Riverview Hospital is owned by the County and is included as a discretely presented component unit in the financial statements. Total net assets for the year ended December 31, 2011 were

\$120,884,796, resulting in an increase of \$4,962,584 over 2010.

**Pension Benefits:**

The Sheriff's Pension Trust Fund, a single-employer defined benefit plan administered by Community Bank, Noblesville, Indiana as trustee, covers Sheriff's department employees. Contributions are made in accordance with actuarially determined requirements.

The County also provides pension benefits for its non-public-safety employees. These benefits are provided through a statewide plan managed by the Indiana Public Retirement System (INPRS), an agent multiple-employer public employees' retirement system. This plan uses the entry age normal cost method to determine the contribution requirements and the pension benefit obligation.

Riverview Hospital, a discretely presented component unit, provides a defined contribution plan in which the benefits for each employee are determined solely by the accumulation of contributions to the plan made on the participants' behalf plus investment earnings prior to retirement.

**Debt Administration:**

The County has used fiscal restraint in incurring general obligation debt, while still providing quality services and facilities to the citizens of the County. Refer to page 11 of the Management's Discussion and Analysis for details regarding the reporting entity and long-term debt.

As detailed in the statistical section of this report, the County's outstanding debt has decreased as compared to the 2010 balance due to the issuance of tax increment bonds, the refunding of one bond issue, the issuance of revenue bonds, and the scheduled repayment of principal on outstanding debt. Debt per capita and percentage of total bonded debt to personal income have decreased slightly, \$624 and 1.36% respectively compared to 2010, \$635 and 1.39% respectively. The remaining available bonding capacity is at 66% of the total legal debt limit.

Riverview Hospital, a discretely presented component unit has revenue bonds payable at December 31, 2011 in the amount of \$47,563,337. The bonds are repaid with income derived from the acquired or constructed assets.

**Property Tax Caps:**

State wide property tax caps enacted in 2009 along with the downturn in the economy have presented the County with many fiscal challenges. In order to meet these fiscal challenges, the County has taken the following steps:

- A three percent county wide reduction in expenditures
- A hiring freeze
- Cost reduction due to attrition

- A reduction in force policy was adopted
- No performance increases

## **OTHER INFORMATION**

### **Independent Audit:**

The State of Indiana Code requires an annual audit of the books of account, financial records, and transactions of the County by independent accountants. This requirement has been complied with and the independent auditor's opinion has been included in this report. Additionally, the audit was performed in accordance with requirements of the Single Audit Act of 1984 and U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. The reports related to the Single Audit Act are under separate cover except for the report on pages 1-2 of this report.

### **Certificate of Achievement:**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded A Certificate of Achievement for Excellence in Financial Reporting to Hamilton County for its comprehensive annual financial report (CAFR) for the fiscal year ended December 31, 2010. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of the state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, with contents conforming to program standards. The CAFR must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we will again be submitting it to the GFOA.

### **Acknowledgments:**

I wish to thank the Hamilton County Council, County Commissioners and Mike Reuter, Hamilton County Financial Consultant, for their leadership and support in matters pertaining to the financial affairs of the county. The preparation of this report was made possible by the outstanding efforts of the entire County Auditor's staff throughout the year. I would especially like to thank Robin Mills, Chief Deputy Auditor; Kim Rauch, Administrative Assistant; Lee Graham, Lead Settlement Clerk; and Darla Franks-Workman, Accounts Payable Coordinator for their exceptional contributions. I am very appreciative of Rick Cole, Dave Bixler, and Zach Coverstone of the Indiana State Board of Accounts, who offer all the help required in this effort year after year. Steve Sharp and Walter Sharp of Sharp

Printing for reliability and efficiently printing the CAFR and Suzanne M. Miller, CPA for her consulting services. A huge thank you for all your efforts.

Respectfully submitted,

*Dawn Coverdale*  
Hamilton County Auditor

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Hamilton County  
Indiana

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2010

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



*Linda C. Dandson*

President

*Jeffrey R. Emer*

Executive Director

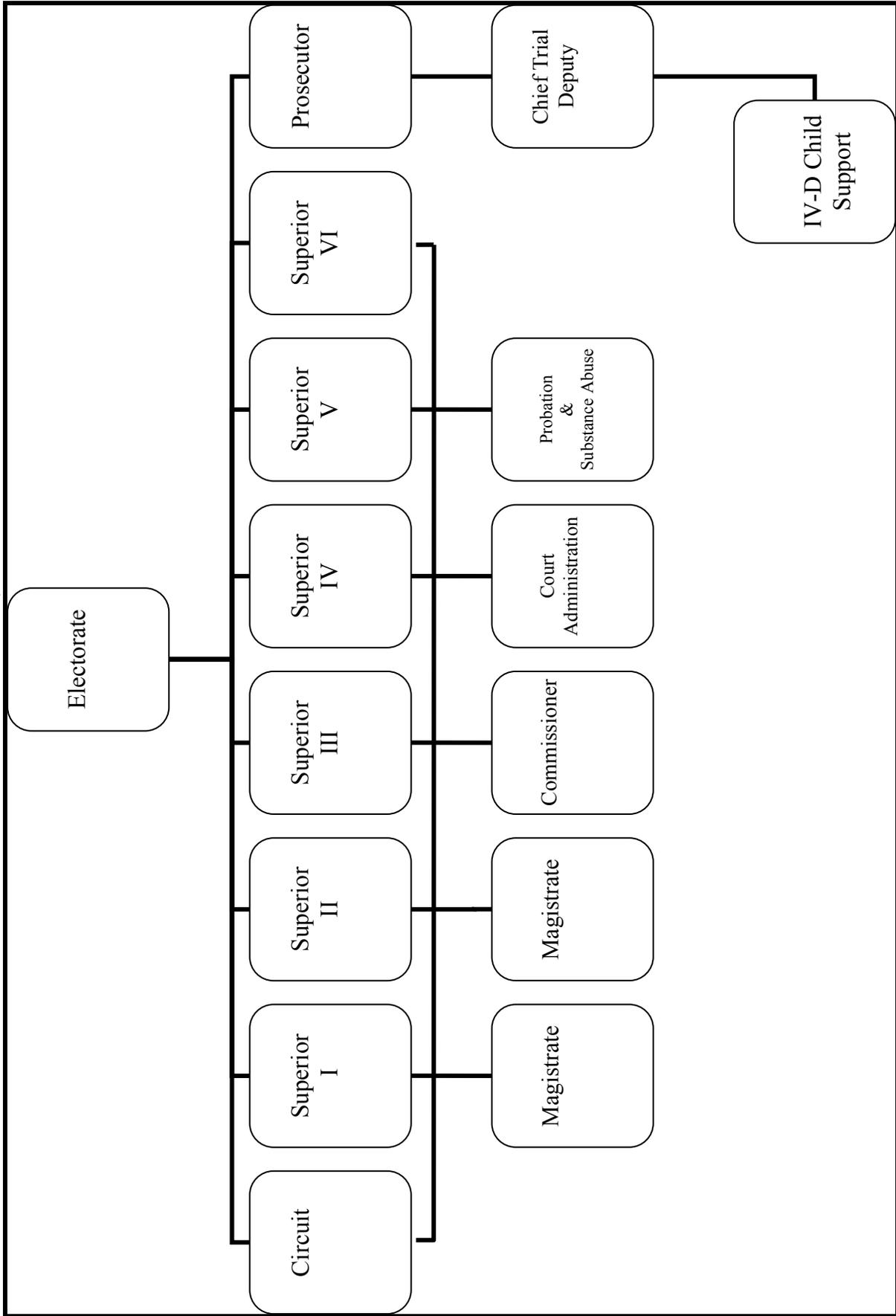
**ELECTED OFFICIALS OF HAMILTON COUNTY, INDIANA**

<u>OFFICE</u>	<u>NAME</u>
Circuit Court Judge	Paul Felix
Superior Court 1 Judge	Steve Nation
Superior Court 2 Judge	Daniel Pflaging
Superior Court 3 Judge	William J. Hughes
Superior Court 4 Judge	Richard Campbell
Superior Court 5 Judge	Wayne Sturtevant
Superior Court 6 Judge	Gail Bardach
Clerk of the Circuit Court	Peggy Beaver
Auditor	Dawn Coverdale
Treasurer	Kim Good
Recorder	Mary Clark
Sheriff	Mark Bowen
Surveyor	Kenton C. Ward
Coroner	Thurl Cecil
Prosecuting Attorney	Lee Buckingham
Assessor	Robin Ward
Commissioner	Christine Altman
Commissioner	Steven C. Dillinger
Commissioner	Steven A. Holt
Councilor	Brad Beaver
Councilor	James Belden
Councilor	Meredith Carter
Councilor	John Hiatt
Councilor	Amy Massillamany
Councilor	Rick McKinney
Councilor	Steve Schwartz
Adams Township Trustee	John Patrick
Clay Township Trustee	Douglas Callahan
Delaware Township Trustee	Debbie Driskell
Fall Creek Township Trustee	Jeff Hern
Jackson Township Trustee	Christina Miller
Noblesville Township Trustee	Billie Caldwell
Wayne Township Trustee	Diane Crim
White River Township Trustee	Jamie Rulon
Washington Township Trustee	David Gill

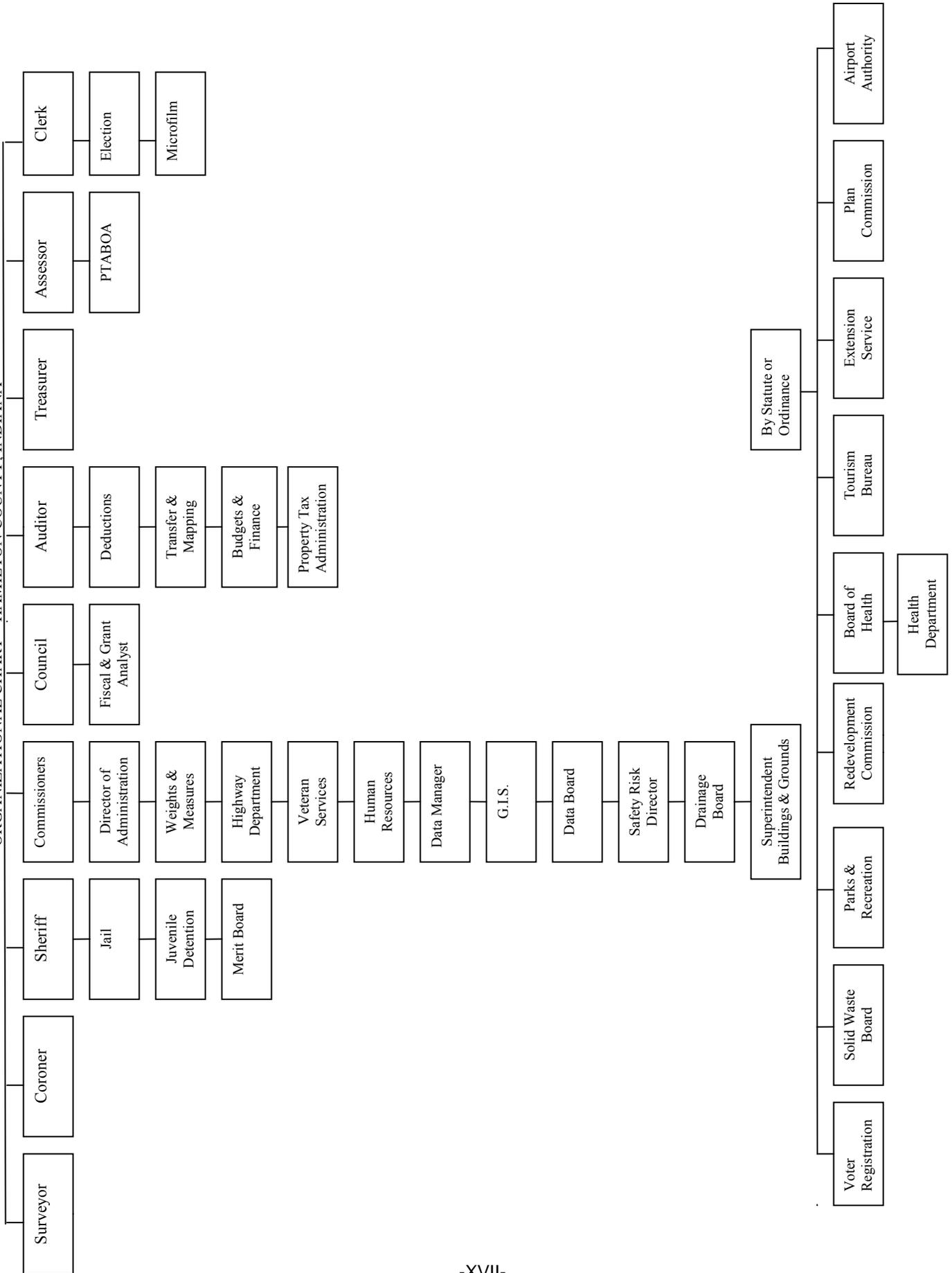
## COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Ms. Dawn Coverdale	01/01/09 to 12/31/12
Clerk of the Circuit Court	Ms. Peggy Beaver	01/01/08 to 12/31/14
Recorder	Ms. Mary Clark	01/01/11 to 12/31/14
Sheriff	Mr. Mark Bowen	01/01/11 to 12/31/14
Treasurer	Ms. Kim Good	01/01/05 to 12/31/12
President of Board of County Commissioners	Ms. Christine Altman Mr. Steven A. Holt	01/01/11 to 12/31/11 01/01/12 to 12/31/12
President of County Council	Mr. James Belden Mr. Steven Schwartz	01/01/11 to 12/31/11 01/01/12 to 12/31/11

# JUDICIAL ORGANIZATION CHART HAMILTON COUNTY, INDIANA



ORGANIZATIONAL CHART – HAMILTON COUNTY, INDIANA



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**FINANCIAL SECTION**

**FINANCIAL SECTION**



**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](http://www.in.gov/sboa)

INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF HAMILTON COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Hamilton County (County), as of and for the year ended December 31, 2011, which collectively comprise the County's basic financial statement 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 did not audit the financial statements of Riverview Hospital, which represent 100 percent of the assets and revenues of the discretely presented component unit. Those financial statements were audited by other auditors, whose report thereon has been furnished to us and our opinion, insofar as it relates to the amounts included for this unit, is based solely on the report of the other auditor.

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 and the report of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditor, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the County as of December 31, 2011, and the respective changes in financial position and cash flows, where applicable, thereof and for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

The Management's Discussion and Analysis, Schedules of Funding Progress, Budgetary Comparison Schedule and Infrastructure – Modified Reporting Schedules, as listed in the Table of Contents, are not required parts of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. 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.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, the combining and individual nonmajor fund financial statements, other budgetary comparison schedules, and statistical tables are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund statements and other budgetary comparison schedules 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 introductory section and statistical tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

In accordance with Government Auditing Standards, we have also issued our report dated May 23, 2012, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or compliance. That separate report is an integral part of an audit performed in accordance with Government Auditing Standards issued by the Comptroller General of the United States, and should be considered in assessing the results of our audit.

STATE BOARD OF ACCOUNTS

May 23, 2012

## Management's Discussion and Analysis

As management of Hamilton County, Indiana, ("the County"), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2011. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages III-XII of this report. All amounts, unless otherwise indicated, are expressed in thousands of dollars.

### Financial Highlights

- The assets of the County exceeded its liabilities at the close of the most recent fiscal year by \$752,753 (net assets).
- The County's total net assets increased by \$11,440 as compared to the 2010 total net assets.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$130,020, an increase of \$18,299 in comparison with the prior year. Approximately 22% of this total amount, \$28,946, is available for spending at the government's discretion (unassigned fund balance).
- At the end of the current fiscal year, the unassigned fund balance for the general fund was \$28,946 which represented 52% of total general fund expenditures, excluding transfers out.
- The County's total bond related debt decreased by \$1,785 (1.0 percent) during the current fiscal year. This net change was the result of one new bond issuance of \$3,450 Innkeeper's bonds, one new bond issuance of \$16,895 which refunded the bond anticipation note of \$9,660, one refunding issuance, and scheduled principal payments on all outstanding bonds.

### Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements.** The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The statement of net assets presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The statement of activities presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in the future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include: general government, public safety, highways and streets, health and welfare and culture and recreation.

The government-wide financial statements can be found on pages 14-16 of this report.

**Fund financial statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, use fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains 163 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General and Redevelopment Authority Capital Projects, which are considered to be major funds. Data for 161 County governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in the report. The County adopts an annual appropriated budget for its general fund, certain special revenue funds, debt service funds and certain capital projects funds. Budgetary comparison schedules have been provided for the general fund and major special revenue funds in the required supplementary information and for the other funds subsequent to the combining non-major fund information, as other information, to demonstrate compliance with this budget.

The governmental fund financial statements can be found in pages 17-20 of this report.

**Proprietary funds.** The County maintains one proprietary fund for internal services. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its medical and liability insurance. Because these services benefit the governmental-type functions, they have been included within the governmental activities on the Statement of Net Assets in the government-wide financial statements.

The basic proprietary fund financial statements can be found in pages 21-23 of this report.

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found in pages 24-25 of this report.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 28-60 of this report.

## Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's budgets for its major funds as well as reconciliation between the budget schedules and fund financial statements. In addition, the County's progress in funding its obligation to provide pension benefits to certain employees is included as supplementary information. Required supplementary information can be found on pages 61-68 of this report.

The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information on budgets. Combining and individual fund statements and schedules can be found pages 94-178 of this report.

## Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of government's financial position. In the case of the County, assets exceeded liabilities by \$752,753 at the close of the most recent fiscal year.

By far the largest portion, \$631,750 (84%), of the County's net assets reflects the investment in capital assets (e.g., land, buildings, machinery, equipment and infrastructure); less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The following table reflects the condensed statement of County net assets:

### Hamilton County, Indiana, Net Assets

Description	Governmental Activities	
	2011	2010
Current and Other Assets	\$ 147,879	\$ 142,550
Capital Assets	797,391	805,211
Total Assets	945,270	947,761
Long-term liabilities outstanding	168,578	153,941
Other liabilities	23,939	52,507
Total Liabilities	192,517	206,448
Net Assets		
Invested in capital assets, net of related debt	631,750	639,950
Restricted	60,464	80,664
Unrestricted	60,539	20,699
Total Net Assets	\$ 752,753	\$ 741,313

An additional portion of the County's net assets, \$60,464 (8% percent), represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the County is able to report a positive balance in net assets. The same situation held true for the prior fiscal year.

## Governmental Activities

The following table provides a comparative summary of changes in net assets for the County.

### Hamilton County – Changes in Net Assets

Description	Governmental Activities	
	2011	2010
Revenues:		
Program Revenues:		
Charges for Services	\$ 15,851	\$ 15,586
Operating Grants and Contributions	18,152	23,434
Capital Grants and Contributions	9,867	4,813
General Revenues:		
Taxes:		
Property	55,268	54,844
Income	43,006	17,603
Other	5,084	4,754
Other	979	1,640
<b>Total Revenues</b>	<b>148,207</b>	<b>122,674</b>
Expenses:		
General	60,838	57,764
Public Safety	28,836	32,615
Highways/Streets	33,678	74,094
Health and Welfare	2,368	2,580
Culture and Recreation	3,028	4,567
Interest Expense	8,019	7,955
<b>Total Expenses</b>	<b>136,767</b>	<b>179,575</b>
Change in net assets	11,440	(56,901)
Net assets - beginning of the year	741,313	798,214
<b>Net Assets at December 31</b>	<b>\$ 752,753</b>	<b>\$ 741,313</b>

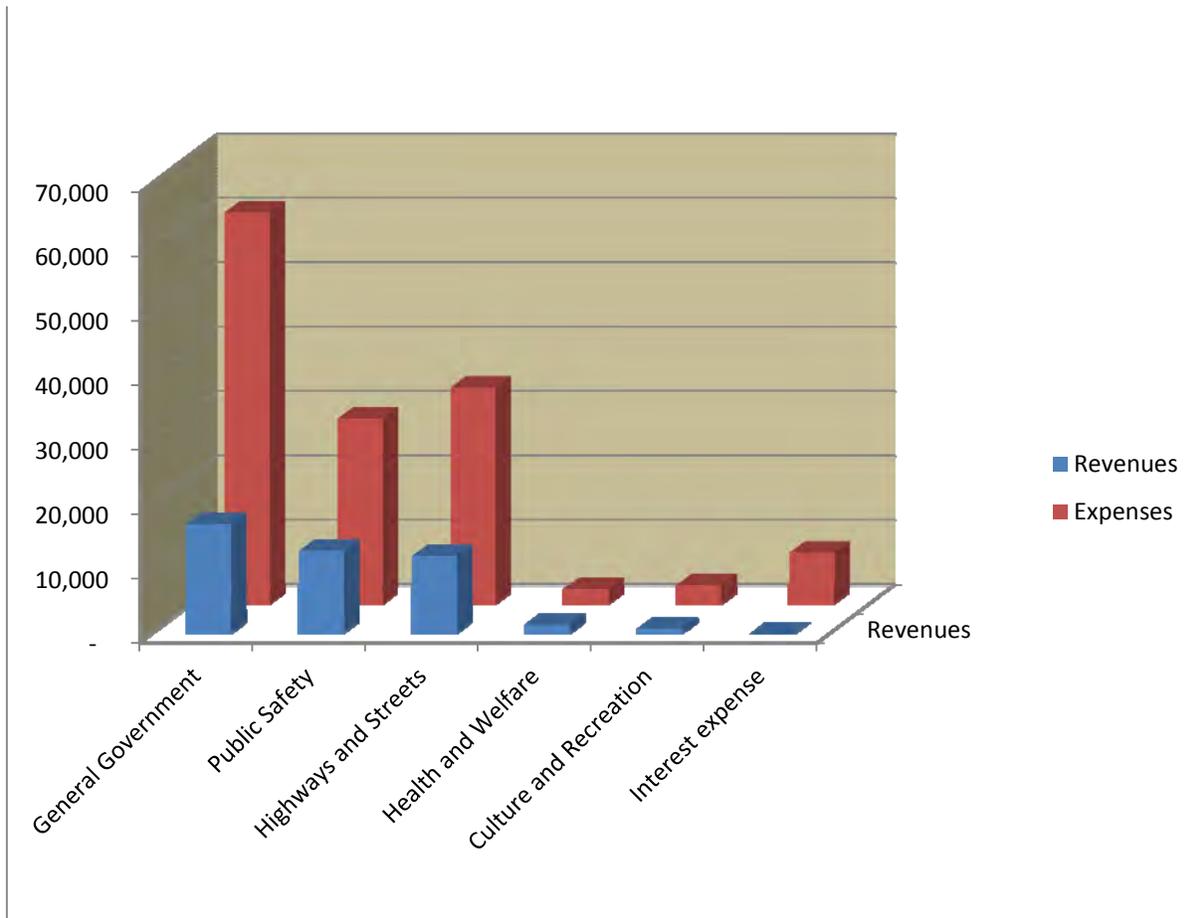
The County's net assets from governmental activities increased by \$11,440 or 1.5% in 2011. A portion of this increase was directly attributable to measures the unit put in place to cut spending and the increase in tax revenues from COIT. Notable changes in governmental activities revenues and expenses in 2011 compared to 2010 included the following:

- Income tax revenue increased \$25,403 due to improvements in economic conditions in 2011 and the correction of an error in calculation at the state level.
- Other general revenues decreased mainly because of the \$377 decline in interest earnings from lower market interest rates and \$315 decline in the sale of assets.
- Program revenues decreased \$5,282 primarily due to decreases in Operating Grants and Contributions which in 2010 included federal grants from the American Recovery and Reinvestment Act. The Capital Grants and Contributions increased by \$5,054 due to an increase in contributions of capital assets during 2011.
- General expenses increased \$3,074 due in part to the increase expense in federal programs (neighborhood stabilization, CDBG, bus operations) and the purchase of licenses for software.
- Highway and street expenses decreased due to the impact of \$44,868 in disposals of roadway assets in 2010 which were annexed by other municipalities. Also included is the expenses related to the infrastructure of 96<sup>th</sup> Street/421, an area annexed into the City of Carmel and will not be capital assets of the County.

The County's overall cash and cash equivalents plus investments position, \$133,365 remained very strong in the current economic environment, which posed so many challenges in the local government arena. The County's property tax rate increased from 0.2724 per \$100 of assessed value in 2010 to 0.2769 per \$100 of assessed value in 2011.

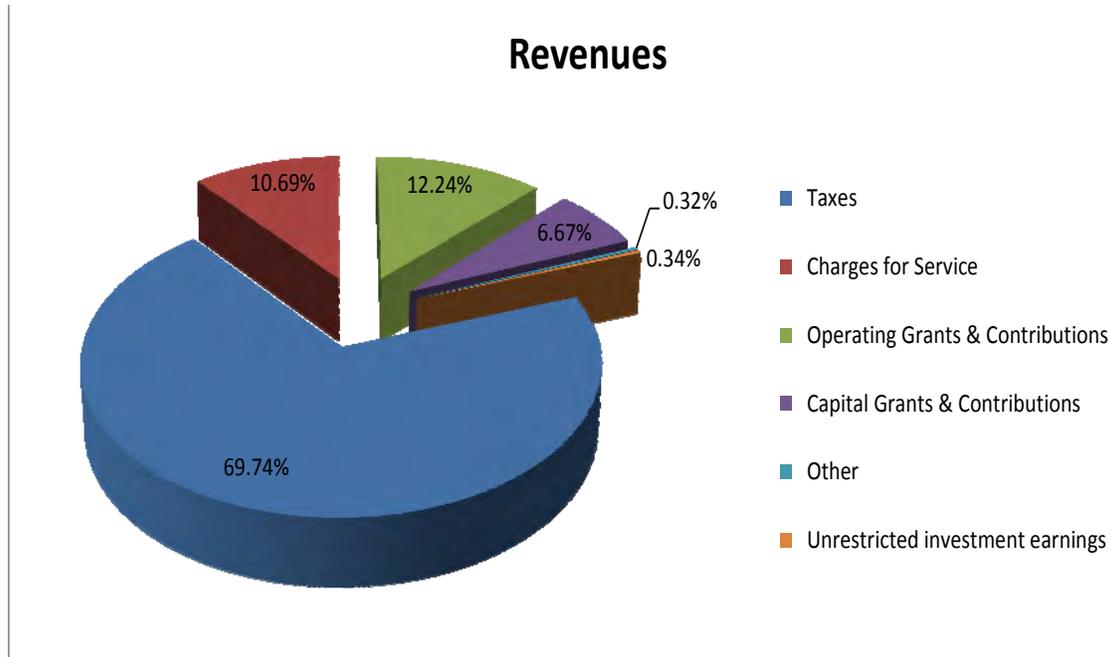
The following displays the Expenses and Program Revenues of the County's governmental activities:

**Program Revenue and Expenses – Governmental Activities**



Taxes, as in prior years, were the County's major source of revenue supporting its activities, primarily in the area of public safety, health and welfare and general government. Other sources of revenue consisted primarily of unrestricted investment earnings and miscellaneous revenue.

The following displays the Revenues by Source of the County's governmental activities:



### Financial Analysis of the Government's Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds.** The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financial requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$130,020, an increase of \$18,299 in comparison with the prior year. The County implemented GASB 54, "Fund Balance Reporting and Governmental Fund Type Definitions". The new standard replaces the previous reserved, unreserved, and designated fund balance categories with five classifications: nonspendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, and unassigned fund balance.

Fund balances are the differences between assets and liabilities in a governmental fund. The nonspendable fund balance includes amounts that are not in spendable form, or amounts that are required to be maintained intact. Restricted fund balance include amounts that can be spent only for the specific purposes stipulated by external providers, such as grant providers or bondholders, as well as amounts that are restricted constitutionally or through legislation. Committed fund balance includes amounts that can be used only for the specific purposes that are determined by a formal action of the government's highest level of decision making authority. Assigned fund balance applies to amounts that are intended for specific purposes as expressed by governing body or authorized official and applies to

remaining resources in any governmental fund other than the general fund. Unassigned fund balances include all amounts not contained in other classifications for the general fund and deficit fund balances in any other governmental fund.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$130,020, an increase of \$18,299 in comparison with the prior year. The fund balance has restricted fund balance of \$79,137, committed fund balance of \$16,694, assigned fund balance of \$6,242 and unassigned fund balance of \$28,946. (See Note I, D. 8, on pages 34-35)

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the general fund was \$28,946 while the total fund balance totaled \$29,884. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total expenditures of \$55,738, excluding transfers. Unassigned fund balance represents 52% of total general fund expenditures, while total fund balance represents 54% of that same amount.

The fund balance of the County general fund had an increase of \$18,299 during the current fiscal year. Key factors in this increase are as follows:

- Revenues exceeded expenditures by \$18,919, excluding other financing sources and uses. Revenues increased by \$23,160, and expenditures decreased by \$4,956, from 2010 to 2011.
- Major revenue changes include an increase in income taxes of \$23,360 which are partially offset by a decrease in property taxes of \$477.
- Major expenditure changes include decreases in general government and public safety expenses of \$1,861 and \$281, respectively.

The Redevelopment Authority Capital Projects fund is also a major fund for the current fiscal year. The fund balance for this major fund (a new fund for 2011) is \$1,612. The expenditures include capital outlay of \$3,251 used for highways and streets. The expenditures were offset by a transfer from bond issuance of \$4,863.

### **General Fund Budgetary Highlights**

Differences between the original budget and the final budget included an \$11,056 decrease in appropriations that are briefly summarized below:

- The most significant change related to a decrease of \$11,262 in general government. Capital Outlay's had an original budget of \$20,357 however, only \$9,200 was appropriated when the final budget was approved. The County uses this general fund budget category each year to ensure that the budget meets the State requirements for successfully receiving an appeal to the maximum levy limitations. This decrease in capital outlay was offset by a slight increase in other services and charges, supplies, and personal services.
- Public Safety increased overall by \$205. This increase was primarily due to an increase of \$180 in supplies, also contributing was the increase of \$120 in other services and charges.

During the year on a budgetary basis, revenues exceeded expenditures, excluding other financing sources, by \$3,628. Other financing sources provided net transfers in of (\$710) for a total general fund increase on a budgetary basis of \$2,918. Total revenues had a variance of (\$6,276) which related primarily to taxes of (\$7,729) due to a lower collection of taxes than budgeted for. Total expenditures had a budget to actual variance of \$14,682 which related primarily to general government and public safety expenditures, \$12,987 and \$1,673, respectively, due to a higher budget in overtime, benefits, and capital outlay than realized.

### **Capital Asset and Debt Administration**

**Capital assets.** The County's investment in capital assets for its governmental activities as of December

31, 2011 amounts to \$797,391 (net of accumulated depreciation). This investment in capital assets includes, land, buildings, improvements, machinery and equipment and infrastructure.

Major capital asset events during the current fiscal year included the following:

- Construction in progress expenditures totaling \$7,233 during 2011 related to several projects including runway extension at Executive Airport of approximately \$916, the drain network of approximately \$687, and roads and bridges of approximately \$5,629. The completion of construction in progress projects included the corrections complex, \$43,001, the radio tower expansion, \$4,561, the runway extension at Executive Airport, \$4,826, and roads and bridges of \$696.
- Infrastructure accounted for \$18,914 of decreases using the modified approach. The majority of this decrease consisted of \$14,792 of the road network and \$4,122 in right of way related to the roads, which were annexed to other units. The infrastructure additions include contributions of \$5,643 in roads, \$1,156 in right of ways and \$3,037 in drains.

The following table displays the County's capital assets.

**Hamilton County, Indiana, Capital Assets**

<b>Description</b>	<b>Governmental-Type Activities</b>	
	<b>2011</b>	<b>2010</b>
Land	\$ 24,600	\$ 24,674
Construction in Progress	13,254	59,105
Buildings	160,875	116,752
Improvements	8,357	7,073
Infrastructure	641,583	645,998
Machinery and Equipment	29,752	24,653
Total Capital Assets	878,421	878,255
Accumulated Depreciation	(81,030)	(73,044)
Net Assets	<b>\$ 797,391</b>	<b>\$ 805,211</b>

Hamilton County has elected under GASB Statement 34 to use the modified approach for its bridge and road networks. Under the modified approach, the assets are not depreciated. Instead the County maintains an up to date inventory of all bridges and roads within the network and performs condition assessments. The County uses the Federal Highways Administrations Bridge Inspection Standards (NBIS) Bridge Sufficiency Rating System for rating bridges and the Pavement Surface Evaluation and Rating (PASER) system for rating roads.

Bridge Condition Standards – The county's policy is to maintain a weighted average of 80 NBIS Sufficiency Rating, no more than 5% of total bridge deck areas perform below a sufficiency rating of 50 and no more than 1% of the total bridge deck areas perform below a sufficiency rating of 20. It is the County's policy to perform a bridge network condition assessment every two years. The most recent assessment in 2011 indicated that the County's bridge network exceeded its minimum condition standard with an 88.53 weighted NBIS Sufficiency Rating, only 0.43% of the network bridge deck scoring below a sufficiency rating of 50 and none of the total network bridge deck area fell below a sufficiency rating of 20.

The bridge network continues to be in very good condition. The overall weighted sufficiency rating for the network fell by 1.22% compared to the last bi-annual assessment in 2009. The percentage of bridge deck area receiving a sufficiency rating of 50 or lower increased slightly from .33% of the network in 2009 to

.43% of the network in 2011. The bridge network kept the same percentage of bridge deck area receiving a sufficiency rating of 20 or lower of .00%. No bridges within Hamilton County received less than a Sufficiency Rating below 20 again for the year 2011. The trend of bi-annual improvement has been evident since the inception of the Bridge Inventory Report in 1991.

Annual cost budgeted for bridge maintenance was set at \$895 for 2011. Actual bridge maintenance expenditures in 2011 were \$527, resulting in a difference of (\$368). The annual cost estimated for the 2011 bridge preservation budget was \$299 and the actual cost spent on preservation was \$116.

Road Condition Standards – The County’s policy is to maintain a minimum weighted average of 6.5 PASER rating for the entire road inventory. The most recent assessment prepared in 2011 found that the county’s road network exceeded its minimum standard with a 7.37 overall weighted PASER rating.

The overall weighted PASER rating for the entire road network in 2011 was 7.37 compared to 6.99 for 2010. The increase of .38 for 2011 puts the road network inventory .87 above the minimum condition standard of 6.5.

Annual cost budgeted for road maintenance and preservation (excluding any capitalized costs) was approximately \$7,055 for 2011. Actual expenditures were \$6,147. Additional information on the County’s capital assets can be found in Note II. B. on pages 40-42 of this report.

**Long-term debt.** At the end of the current fiscal year, the County had total long-term debt related liabilities outstanding of \$175,004. Of this amount, \$109,322 comprises general obligation debt, \$60,990 relates to tax increment financing debt, and \$3,384 relates to revenue bond debt.

The remainder of the County’s debt of \$1,308 represents its obligation for compensated absences. The following table reflects the County’s long-term debt:

**Hamilton County, Indiana, Long-term debt**

Description	Governmental-Type Activities	
	2011	2010
General Obligation Bonds	\$ 109,322	\$ 119,679
TIF Bonds	60,990	55,826
Revenue Bonds	3,384	-
Sub-Total	173,696	175,505
Compensated absences	1,308	1,303
Sub-Total	175,004	176,808
Less:		
Short term portion	(13,161)	(22,867)
Total long-term debt	\$ 161,843	\$ 153,941

The County’s total long-term debt decreased by \$1,785 during the current fiscal year. Debt decreases during the year primarily are related to the scheduled principal payments on all outstanding bonds and debt issuance. The following is a summary of the bonds issued during 2011:

- The County issued \$16,895 of 2011 Economic Development Lease Rental Bonds to provide financing for the costs of certain infrastructure projects including land acquisition and road improvements and to pay the bond anticipation notes of \$9,660, issued in 2010, to begin the land

acquisition and engineering costs for the 96<sup>th</sup> Street/U.S. 421 intersection project. The County completed refunding on one outstanding bond, 2002 Park Bond, resulting in a deferred loss of \$92. The County issued \$3,450 of revenue bonds for projects related to the Hamilton County Visitors and Convention Bureau.

The County maintains an “AAA” general obligation bond rating and an “AAA” COIT bond rating from Standard & Poor’s. Moody’s Investor Service has given the County an “Aa1” general obligation bond rating and an “Aa1” COIT bond rating. All ratings indicate high quality and strong capacity to pay the County’s bonds.

Additional information of the County’s long-term debt can be found in Note II. G. pages 45-48 in Notes to the Financial Statements of this report.

### **Economic Factors and Next Year’s Budget and Rates**

- The 2012 tax rates for the County, increased from \$0.2769 per \$100 in assessed value in 2011 to \$0.2901 per \$100 in assessed value in 2012. Overall the County’s assessed value decreased by about 1.06% from 2011 to 2012.
- The County is beginning to see an increase in new building and development activity, an indicator that the current economic climate is improving. As a result, prior estimates of growth in tax base and related property tax revenues are showing improvement. The County has decided to hold spending at or below current levels for budget years in the near future.
- County option income tax (COIT) represents about 31.2% of the County’s current governmental revenues. These funds can be used for capital projects as well as ongoing operating expenses. The recent improvement in employment has had a positive impact on COIT paid by County residents as well as the correction of a calculation error at the state level were evidenced by the increase in COIT revenues for the current fiscal year and continue into next year.
- State wide property tax caps (based upon a percent of gross AV by property class) became effective in 2009, yet they had a very slight impact on the County’s revenues received. For the 2011 budget year, the expected loss to the County due to the caps is \$2,546. Expenditure restraints to offset this loss include the adoption of a reduction in force policy. The County continues a hiring freeze and any vacant positions require County Council permission to fill.

All of the above factors were considered in preparing the County’s budget for the 2012 fiscal year.

### **Request for Information**

This financial report is designed to provide a general overview of the County’s finances for all those with an interest in the government’s finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Hamilton County Auditor, 33 North Ninth Street, Suite L21, Noblesville, Indiana 46060-2200.

## **BASIC FINANCIAL STATEMENTS**

HAMILTON COUNTY  
STATEMENT OF NET ASSETS  
December 31, 2011

	Primary Governmental Activities	Component Unit Riverview Hospital
<u>Assets</u>		
Cash and cash equivalents	\$ 131,474,950	\$ 16,760,729
Investments	1,889,587	-
Receivables:		
Interest	4,859	-
Taxes	8,426,489	-
Accounts	852,371	25,871,553
Special assessments	404,765	-
Intergovernmental	2,500,494	-
Other	-	442,990
Inventories	-	2,244,609
Prepays	91,421	-
Other current assets	-	5,934,062
Assets limited as to use:		
Cash and cash equivalents	-	2,617,793
Investments	-	41,433,485
Other assets	-	2,267,810
Deferred debits	2,024,742	-
Capital assets:		
Land and construction in progress	37,854,312	14,581,773
Capital assets not depreciated	519,920,659	-
Other capital assets, net of depreciation	239,616,255	74,205,729
Pension asset	209,077	-
Total assets	945,269,981	186,360,533

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

Continued on next page

HAMILTON COUNTY  
STATEMENT OF NET ASSETS  
December 31, 2011  
(Continued)

	Primary Governmental	Component Unit
<u>Liabilities</u>	Governmental Activities	Riverview Hospital
Accounts payable	2,545,897	8,730,320
Accrued payroll and withholdings payable	2,036,809	6,739,810
Accrued interest payable	3,480,703	-
Contracts payable	2,504,765	-
Pension liability	209,490	-
Estimated third party settlement	-	100,000
Other current payables	-	1,972,822
Noncurrent liabilities:		
Due within one year:		
General obligation bonds	10,350,000	-
TIF bonds	1,630,000	-
Revenue bonds	135,000	2,835,607
Compensated absences	1,046,454	-
Capital lease obligations	-	622,834
Due in more than one year:		
General obligation bonds (net of discounts, premiums, deferral of loss on refunding)	98,972,124	-
TIF bonds (net of discounts, premiums, deferral of loss on refunding)	59,359,871	-
Revenue bonds (net of discounts, premiums, deferral of loss on refunding)	3,248,976	42,834,323
Capital lease obligations	-	792,614
Other long-term payables	-	847,407
Compensated absences	261,614	-
Net OPEB obligation payable	6,735,189	-
	<u>192,516,892</u>	<u>65,475,737</u>
<b>Total liabilities</b>		
	<u>192,516,892</u>	<u>65,475,737</u>
<u>Net Assets</u>		
Invested in capital assets, net of related debt	631,749,768	41,702,124
Restricted for:		
Public safety	3,036,578	-
Highways and streets	5,011,386	-
Health and welfare	251,785	-
Culture and recreation	2,376,805	-
Capital projects	20,521,802	-
Debt service	15,187,304	2,310,712
Endowments - nonexpendable	-	2,304,166
Donor restrictions	-	1,761,807
Other	14,078,594	-
Unrestricted	<u>60,539,067</u>	<u>72,805,987</u>
<b>Total net assets</b>	<u>\$ 752,753,089</u>	<u>\$ 120,884,796</u>

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

HAMILTON COUNTY  
STATEMENT OF ACTIVITIES  
For The Year Ended December 31, 2011

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Governmental Activities	Component Unit Riverview Hospital
Primary government:						
Governmental activities:						
General government	\$ 60,837,908	\$ 6,724,074	\$ 7,175,204	\$ 3,068,379	\$ (43,870,251)	\$ -
Public safety	28,835,492	8,199,404	4,605,601	-	(16,030,487)	-
Highways and streets	33,678,114	30,940	5,170,357	6,798,770	(21,678,047)	-
Health and welfare	2,367,713	507,408	831,486	-	(1,028,819)	-
Culture and recreation	3,028,404	389,021	369,366	-	(2,270,017)	-
Interest on long-term debt	8,018,884	-	-	-	(8,018,884)	-
<b>Total primary government</b>	<b>\$ 136,766,515</b>	<b>\$ 15,850,847</b>	<b>\$ 18,152,014</b>	<b>\$ 9,867,149</b>	<b>(92,896,505)</b>	<b>-</b>
Component units:						
Riverview Hospital	\$ 183,731,790	\$ 188,021,203	\$ -	\$ 345,000	-	4,634,413
General revenues:						
Taxes:						
Property taxes					55,268,441	-
Income taxes					43,005,739	-
Other					5,084,045	-
Unrestricted investment earnings					510,525	-
Other:						
Donations					30,232	-
Sale of property					244,085	-
Miscellaneous					193,759	328,171
<b>Total general revenues</b>					<b>104,336,826</b>	<b>328,171</b>
Change in net assets					11,440,321	4,962,584
Net assets - beginning					741,312,768	115,922,212
Net assets - ending					<b>\$ 752,753,089</b>	<b>\$ 120,884,796</b>

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

HAMILTON COUNTY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
December 31, 2011

<u>Assets</u>	<u>General</u>	<u>Redevelopment Authority Capital Projects</u>	<u>Other Governmental Funds</u>	<u>Totals</u>
Cash and cash equivalents	\$ 26,292,526	\$ 3,226,854	\$ 96,946,929	\$ 126,466,309
Receivables:				
Taxes	6,315,200	-	2,111,289	8,426,489
Accounts	288,584	-	563,787	852,371
Special assessments	-	-	404,765	404,765
Intergovernmental	911,717	-	1,588,777	2,500,494
Interfund receivable:				
Interfund receivables	-	-	215,868	215,868
<b>Total assets</b>	<b><u>\$ 33,808,027</u></b>	<b><u>\$ 3,226,854</u></b>	<b><u>\$ 101,831,415</u></b>	<b><u>\$ 138,866,296</u></b>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ 433,403	\$ -	\$ 548,190	\$ 981,593
Accrued payroll and withholdings payable	1,579,238	-	457,571	2,036,809
Contracts payable	-	1,615,285	889,480	2,504,765
Interfund payable:				
Interfund payable	-	-	215,868	215,868
Unavailable revenue	1,862,361	-	1,186,297	3,048,658
Compensated absences	48,855	-	10,067	58,922
<b>Total liabilities</b>	<b><u>3,923,857</u></b>	<b><u>1,615,285</u></b>	<b><u>3,307,473</u></b>	<b><u>8,846,615</u></b>
Fund balances:				
Reserved for:				
Restricted	-	1,611,569	77,525,462	79,137,031
Committed	-	-	15,694,304	15,694,304
Assigned	937,768	-	5,304,176	6,241,944
Unassigned	28,946,402	-	-	28,946,402
<b>Total fund balances</b>	<b><u>29,884,170</u></b>	<b><u>1,611,569</u></b>	<b><u>98,523,942</u></b>	<b><u>130,019,681</u></b>
<b>Total liabilities and fund balances</b>	<b><u>\$ 33,808,027</u></b>	<b><u>\$ 3,226,854</u></b>	<b><u>\$ 101,831,415</u></b>	<b><u>\$ 138,866,296</u></b>

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

HAMILTON COUNTY  
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET ASSETS  
December 31, 2011

Fund balance - governmental funds		\$ 130,019,681
Amounts reported for governmental activities in the Statement of Net Assets are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:		
Land and construction in progress	37,854,312	
Capital assets not depreciated	519,920,659	
Other capital assets, net of depreciation	<u>239,616,255</u>	797,391,226
Prepays are not current financial resources and, therefore, are not reported in the funds.		91,421
Pension assets are amounts prepaid and are not current financial resources, therefore, are not reported in the funds.		209,077
Pension liability is not paid from current financial resources and, therefore, is not shown in the funds.		(209,490)
Deferred charges are not current financial resources and, therefore, are not reported in the funds.		2,024,742
Unavailable revenues are not available to pay current liabilities and, therefore, are not reported as liabilities in the Statement of Net Assets.		3,048,658
Internal service funds are used by management to charge the costs of insurance to General and Highway Funds. The assets and liabilities of the Internal Service Fund are included in governmental activities in the Statement of Net Assets.		5,338,783
Net OPEB liability is not paid from current financial resources and, therefore, is not shown in the funds.		(6,735,189)
Compensated absences are not due and payable in the current period and, therefore, are not reported in the funds.		(1,249,146)
Accrued interest on bonds payable is not due and payable in the current period and, therefore, is not reported in the funds.		(3,480,703)
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds:		
General obligation bonds	(109,322,124)	
Tax increment financing bonds	(60,989,871)	
Revenue bonds	<u>(3,383,976)</u>	(173,695,971)
Net assets of governmental activities		<u>\$ 752,753,089</u>

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

HAMILTON COUNTY  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
GOVERNMENTAL FUNDS  
For The Year Ended December 31, 2011

	General	Redevelopment Authority Capital Projects	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>				
<b>Taxes:</b>				
Property	\$ 28,272,076	\$ -	\$ 27,001,405	\$ 55,273,481
Income	34,908,201	-	8,097,538	43,005,739
Other	2,520,553	-	2,563,492	5,084,045
Special assessments	-	-	2,719,047	2,719,047
Licenses and permits	-	-	359,595	359,595
Intergovernmental	5,184,301	-	12,967,713	18,152,014
Charges for services	2,232,114	-	6,803,215	9,035,329
Fines and forfeits	958,826	-	1,516,015	2,474,841
<b>Other:</b>				
Interest revenue	383,301	-	127,224	510,525
Sale of property	12,778	-	231,307	244,085
Other	185,299	-	38,692	223,991
<b>Total revenues</b>	<b>74,657,449</b>	<b>-</b>	<b>62,425,243</b>	<b>137,082,692</b>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	36,525,648	2,500	12,306,313	48,834,461
Public safety	18,311,368	-	7,894,333	26,205,701
Highways and streets	-	-	4,688,085	4,688,085
Health and welfare	511,695	-	1,833,800	2,345,495
Culture and recreation	-	-	2,792,214	2,792,214
<b>Debt service:</b>				
Principal	-	-	12,530,000	12,530,000
Interest	-	-	7,769,015	7,769,015
Bond issuance costs	-	4,660	560,411	565,071
<b>Capital outlay:</b>				
General government	383,261	-	6,887,963	7,271,224
Public safety	6,120	-	662,271	668,391
Highways and streets	-	3,244,271	12,464,105	15,708,376
Culture and recreation	-	-	87,169	87,169
<b>Total expenditures</b>	<b>55,738,092</b>	<b>3,251,431</b>	<b>70,475,679</b>	<b>129,465,202</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>18,919,357</b>	<b>(3,251,431)</b>	<b>(8,050,436)</b>	<b>7,617,490</b>
<b>Other financing sources (uses):</b>				
Issuance of debt	-	-	20,345,000	20,345,000
Issuance of refunding bonds	-	-	3,280,000	3,280,000
Bond premium	-	-	69,610	69,610
Bond discount	-	-	(133,102)	(133,102)
Payment to refunded bond escrow	-	-	(12,880,000)	(12,880,000)
Transfers in	172,406	4,863,000	19,063,738	24,099,144
Transfers out	(882,491)	-	(23,216,653)	(24,099,144)
<b>Total other financing sources and uses</b>	<b>(710,085)</b>	<b>4,863,000</b>	<b>6,528,593</b>	<b>10,681,508</b>
<b>Net change in fund balances</b>	<b>18,209,272</b>	<b>1,611,569</b>	<b>(1,521,843)</b>	<b>18,298,998</b>
<b>Fund balances - beginning</b>	<b>11,674,898</b>	<b>-</b>	<b>100,045,785</b>	<b>111,720,683</b>
<b>Fund balances - ending</b>	<b>\$ 29,884,170</b>	<b>\$ 1,611,569</b>	<b>\$ 98,523,942</b>	<b>\$ 130,019,681</b>

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

HAMILTON COUNTY  
RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
For The Year Ended December 31, 2011

Amounts reported for governmental activities in the Statement of Activities are different because:

Net change in fund balances - total governmental funds (Statement of Revenues, Expenditures, and Changes in Fund Balances)		\$ 18,298,998
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Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period:

Capital outlays	23,735,160	
Capital outlay not capitalized	(13,644,870)	
Depreciation expense	<u>(8,616,676)</u>	1,473,614

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:

Infrastructure contributed by developers		9,867,149
--	--	-----------

Only the loss on the disposal of capital assets is reported in the Statement of Activities, however in governmental funds, the proceeds from the disposal increases financial resources. Thus the change in net assets differs from the fund balance by the cost of the capital assets disposed of:

Cost of assets disposed of	(19,791,893)	
Accumulated depreciation on disposed assets	<u>631,082</u>	(19,160,811)

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Net Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items:

Refunding bonds issued	(3,280,000)	
TIF bonds issued	(16,895,000)	
Revenue bonds issued	(3,450,000)	
Principal payments	25,410,000	
Bond issue costs	565,071	
Premium on bond issue	(69,610)	
Discount on bond issue	133,102	
Deferral of loss	92,464	
Amortization of bond discount/premium and loss on refunding	(131,253)	
Amortization of bond issue costs	<u>(242,257)</u>	2,132,517

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:

Unavailable revenue		(5,040)
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Compensated absences reported in the Statement of Activities that do not require the use of current financial resources are not reported as expenditures in the governmental funds.		1,471
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Prepays amortized in the Statement of Activities require the use of current financial resources and, therefore, are reported as expenditures in governmental funds when paid.		(54,264)
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Accrued interest reported in the Statement of Activities does not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		(249,869)
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Negative pension obligations are considered prepaid expenses of the general government and, therefore, are not reported as current expenditures in the funds.		(572,220)
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Positive pension obligations are considered expenses of the general government and, therefore, are not reported as current expenditures in the funds.		(190,730)
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Net OPEB obligation reported in the Statement of Activities does not require the use of current resources and, therefore, are not reported as expenditures in governmental funds.		(1,362,529)
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Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.		<u>1,262,035</u>
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Change in net assets of governmental activities (Statement of Activities)		<u>\$ 11,440,321</u>
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The notes to the financial statements are an integral part of this statement.

HAMILTON COUNTY  
STATEMENT OF NET ASSETS -  
PROPRIETARY FUND  
December 31, 2011

<u>Assets</u>	<u>Internal Service Fund</u>
Current assets:	
Cash and cash equivalents	\$ 5,008,641
Investments	1,889,587
Receivables:	
Interest	<u>4,859</u>
Total assets	<u>6,903,087</u>
<u>Liabilities</u>	
Current liabilities:	
Accounts payable	<u>1,564,304</u>
<u>Net Assets</u>	
Unrestricted	<u>5,338,783</u>
Total net assets	<u>\$ 5,338,783</u>

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

HAMILTON COUNTY  
STATEMENT OF REVENUES, EXPENSES, AND  
CHANGES IN FUND NET ASSETS -  
PROPRIETARY FUND  
For The Year Ended December 31, 2011

	<u>Internal Service Fund</u>
Operating revenues:	
Charges for services	\$ 17,212,818
Miscellaneous	<u>759,524</u>
Total operating revenues	<u>17,972,342</u>
Operating expenses:	
Insurance claims and expenses	16,730,574
Administrative expenses	<u>23,073</u>
Total operating expenses	<u>16,753,647</u>
Operating income	1,218,695
Nonoperating revenues (expenses):	
Interest and investment revenue	<u>43,340</u>
Change in net assets	1,262,035
Total net assets - beginning	<u>4,076,748</u>
Total net assets - ending	<u>\$ 5,338,783</u>

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

HAMILTON COUNTY  
STATEMENT OF CASH FLOWS -  
PROPRIETARY FUND  
For The Year Ended December 31, 2011

	<u>Internal Service Fund</u>
Cash flows from operating activities:	
Receipts from interfund services provided	\$ 17,972,342
Payments for interfund services used	<u>(16,533,039)</u>
Net cash provided by operating activities	<u>1,439,303</u>
Cash flows from investing activities:	
Proceeds from sales and maturities of investments	1,228,554
Purchase of investments	(982,954)
Interest received	<u>43,607</u>
Net cash used by investing activities	<u>289,207</u>
Net increase in cash and cash equivalents	1,728,510
Cash and cash equivalents, January 1	<u>3,280,131</u>
Cash and cash equivalents, December 31	<u>\$ 5,008,641</u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ 1,218,695
Adjustments to reconcile operating income to net cash provided by operating activities:	
Increase in liabilities:	
Accounts payable	<u>220,608</u>
Total adjustments	<u>220,608</u>
Net cash provided by operating activities	<u>\$ 1,439,303</u>

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

HAMILTON COUNTY  
STATEMENT OF FIDUCIARY NET ASSETS -  
FIDUCIARY FUNDS  
December 31, 2011

<u>Assets</u>	Pension Trust Funds	Agency Funds
Cash and cash equivalents	\$ 481,472	\$ 19,635,962
Receivables:		
Accounts	-	37,035
Taxes	-	27,931,381
Intergovernmental	-	5,425,293
Interest	<u>70,006</u>	<u>-</u>
Total receivables	<u>70,006</u>	<u>33,393,709</u>
Investments at fair value:		
U.S. Government securities	1,158,276	-
Municipal bonds and notes	969,126	-
Corporate bonds and notes	4,281,418	-
Corporate equity instruments	<u>11,452,449</u>	<u>-</u>
Total investments	<u>17,861,269</u>	<u>-</u>
Total assets	<u>18,412,747</u>	<u>\$ 53,029,671</u>
 <u>Liabilities</u>		
State fees payable	-	\$ 3,726,576
Trust payable	<u>-</u>	<u>49,303,095</u>
Total liabilities	<u>-</u>	<u>\$ 53,029,671</u>
 <u>Net Assets</u>		
Held in trust for:		
Employees' pension benefits	<u>18,412,747</u>	
Total net assets	<u>\$ 18,412,747</u>	

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

HAMILTON COUNTY  
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS -  
FIDUCIARY FUNDS  
For The Year Ended December 31, 2011

<u>Additions</u>	<u>Pension Trust Funds</u>
Contributions:	
Employer	\$ 938,773
Investment income:	
Net decrease in fair value of investments	(34,688)
Interest	<u>567,511</u>
Total investment income	<u>532,823</u>
Total additions	<u>1,471,596</u>
<u>Deductions</u>	
Benefits	699,534
Administrative expense	<u>141,270</u>
Total deductions	<u>840,804</u>
Changes in net assets	630,792
Net assets - beginning	<u>17,781,955</u>
Net assets - ending	<u>\$ 18,412,747</u>

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

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**NOTES TO FINANCIAL STATEMENTS**

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS

I. Summary of Significant Accounting Policies

A. Reporting Entity

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

The accompanying financial statements present the activities of the primary government and its significant component units. The component units discussed below are included in the primary government's reporting entity because of the significance of their operational or financial relationships with the primary government. Blended component units, although legally separate entities are in substance part of the government's operations and exist solely to provide services for the government; data from these units is combined with data of the primary government. Discretely presented component units are involved in activities of an operational nature independent from the government; their transactions are reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government.

Blended Component Units

The Hamilton County Public Building Corporation (Building Authority) is a significant blended component unit of the County. The Building Authority finances, constructs, and leases local public improvements to the primary government. The primary government appoints a voting majority of the Building Authority's board and a financial benefit/burden relationship exists between the County and the Building Authority. Although it is legally separate from the primary government, the Building Authority is reported as if it were a part of the primary government because it provides services entirely or almost entirely to the primary government and is not involved in the operation/maintenance of these assets/infrastructure.

Complete financial statements of the component unit can be obtained from the administrative office:

Hamilton County Public Building Corporation  
694 Logan Street  
Noblesville, Indiana 46060

The Hamilton County Redevelopment Authority (Authority) is a significant blended component unit of the County. The Authority finances, constructs, and leases local public improvements to the primary government. The primary government appoints a voting majority of the Authority's board and a financial benefit/burden relationship exists between the County and the Authority. Although it is legally separate from the primary government, the Authority is reported as if it were a part of the primary government because it provides services entirely or almost entirely to the primary government and is not involved in the operation/maintenance of these assets/infrastructure.

Complete financial statements of the component unit can be obtained from the administrative office:

Hamilton County Redevelopment Authority  
694 Logan Street  
Noblesville, Indiana 46060

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Discretely Presented Component Units

The Riverview Hospital is a significant discretely presented component unit of the County. Riverview Hospital, a proprietary fund type, provides healthcare services to the residents of Hamilton County. The primary government appoints a voting majority of the Hospital's board and a financial benefit/burden relationship exists between the County and the Hospital.

Complete financial statements of the component unit can be obtained from the administrative office:

Riverview Hospital  
395 Westfield Road  
Noblesville, Indiana 46060

Jointly Governed Organization

The Town of Fishers and the City of Noblesville jointly own, on an equal basis, a certain railroad right-of-way obtained from a railroad company extending approximately 37 miles from the City of Tipton, Indiana, to near downtown City of Indianapolis, Indiana. The Town of Fishers and the City of Noblesville created the Hoosier Heritage Port Authority (Port Authority) for the purpose of protecting and preserving the existence of real property, contained within the railroad's right-of-way, as a single parcel of real estate in perpetuity for such uses as may benefit the citizens of Noblesville and Fishers, including, but not necessarily limited to, recreational, transportation and tourism purposes. Subsequently, Hamilton County joined in with the Town of Fishers and the City of Noblesville to become part of the Port Authority. The Port Authority's Board consists of six members with two appointed by the Town Council of Fishers, two appointed by the Mayor of the City of Noblesville, and two appointed by the County Commissioners of Hamilton County. The Town of Fishers, the City of Noblesville, and Hamilton County do not have any obligations for or any interests in Port Authority matters.

B. Government-Wide and Fund Financial Statements

Government-wide financial statements (i.e., the Statement of Net Assets and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The Statement of Activities demonstrates the degree to which direct expenses of a given function or segments are offset by program revenues. Direct expenses are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

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.

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting as are the proprietary fund and fiduciary fund financial statements. Agency funds, however, do not have a measurement focus, but they use the accrual basis of accounting to recognize receivables and payables. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the primary government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses and permits, and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when the primary government receives cash.

The primary government 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 redevelopment authority capital projects fund accounts for the capital activities of the Hamilton County Redevelopment Authority. It accounts for the proceeds of tax increment financing bonds that are used to construct infrastructure.

Additionally, the primary government reports the following fund types:

Special revenue funds are used to account and report the proceeds of specific revenue sources that are legally restricted or committed to expenditure for specific purposes other than debt service or capital projects.

Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. Debt service funds should be used to report resources if legally mandated. Financial resources that are being accumulated for principal and interest maturing in future years also should be reported in debt service funds.

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments.

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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The internal service fund accounts for the collection and payment to an insurance third party administrator for the County's employee health and life insurance programs provided to other departments on a cost-reimbursement basis.

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.

Agency funds account for assets held by the primary government as an agent for various individuals and organizations. Twenty-nine agency funds are maintained by the County, the majority of which account for the collection and distribution of various taxes and fees.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues 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 revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

D. Assets, Liabilities and Net Assets or Equity

1. Deposits and Investments

The County's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

State statute (IC 5-13-9) authorizes the primary government invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Nonparticipating certificates of deposit, demand deposits and similar nonparticipating negotiable instruments that are not reported as cash and cash equivalents are reported as investments at cost.

Debt securities are reported at fair value. Debt securities are defined as securities backed by the full faith and credit of the United States Treasury or fully insured or guaranteed by the United States or any United States government agency.

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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Investment income, including changes in the fair value of investments, is reported as revenue in the operating statement.

2. Interfund Transactions and Balances

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "interfund receivables/payables" (i.e., the current and noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "interfund services provided/used." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

3. Property Taxes

Property taxes levied are collected by the County Treasurer and are distributed to the primary government in June and in December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments that become delinquent if not paid by May 10 and November 10, respectively. All property taxes collected by the County Treasurer and available for distribution were distributed to the primary government prior to December 31 of the year collected. Delinquent property taxes outstanding at year end for governmental proprietary funds are recorded as a receivable with an offset to deferred revenue since the amounts are not considered available.

4. Inventories and Prepaid Items

All inventories are valued at cost using the first in/first out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

5. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements.

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.

Capitalization thresholds (the dollar values above which asset acquisitions are added to the capital asset accounts), depreciation methods and estimated useful lives of capital assets reported in the government-wide statements and proprietary funds are as follows:

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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	Capitalization Threshold	Depreciation Method	Estimated Useful Life
Land	\$ 5,000	NA	NA
Buildings and improvements	5,000	Straight-line	25-80 years
Improvements other than buildings	5,000	Straight-line	10-50 years
Machinery and equipment	5,000	Straight-line	3-15 years
Infrastructure:			
Roads and bridges	5,000	NA	NA
Drainage	5,000	Straight-line	20-60 years

NA = Not applicable

The arterial subsystem of the road network is reported using the modified approach. Accordingly, depreciation is not reported for this subsystem and all expenditures, except for additions and improvements made for the subsystem, are expensed.

The County elected to use the modified approach for its bridge and road networks. Under the modified approach, the County has determined that the condition level for infrastructure assets to be maintained is:

- \*A minimum weighted average PASER rating of 6.5 for the entire road inventory.
- \*A weighted average National Bridge Inspection Sufficiency (NBIS) rating of 80 for the entire bridge network.
- \*No more than 5 percent of total bridge deck areas perform below a sufficiency rating of 50.
- \*No more than 1 percent of total bridge deck areas perform below a sufficiency rating of 20.

The Highway Department is responsible for determining the appropriate condition level of the infrastructure assets. No amounts are capitalized in connection with improvements that lengthen the lives of such assets, unless the improvements also increase their service potential. The County maintains an inventory of these infrastructure assets and performs periodic condition assessments to establish that the predetermined condition level is being maintained. Condition assessments are determined on an annual basis for interstates and roads. Sufficiency ratings are determined on a biennial basis for all bridges. Condition ratings for the Parks and Recreation equipment are assessed on an annual basis. The County makes annual estimates of the amounts that must be expended to preserve and maintain these infrastructure assets at the predetermined condition levels.

For depreciated assets, the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

6. Compensated Absences

- a. Sick Leave – County employees earn sick leave at rates from 3 days to 5 days per year based upon the number of years of service. Unused sick leave may be accumulated to a maximum of 60 days. Accumulated sick leave is not paid to employees upon termination.
- b. Vacation Leave – County employees earn vacation leave at rates from 10 days to 20 days per year based upon the number of years of service. Accumulated vacation leave is paid to employees through cash payments upon termination.

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

- c. Personal Leave – County employees earn personal leave at the rate of 2 days per year. Personal leave is paid to employees through cash payments upon termination.

Vacation and personal leave is accrued when incurred in the government-wide statements and is reported as a liability in the Statement of Net Assets. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements. Compensated absences for governmental activities typically have been liquidated from the general fund and the county highway fund.

7. Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt, and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund type Statement of Net Assets. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuance are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from actual debt proceeds received, are reported as debt service expenditures.

8. Fund Balance Reporting

The County adopted the provisions of Governmental Accounting Standards Board Statement No. 54 (GASB 54). The intention of GASB 54 is to provide more structured classification of fund balance reporting. The reporting standard establishes a hierarchy for fund balance classifications and the constraints imposed on the uses of those resources. The classifications are as follows:

Nonspendable The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. Examples of this classification are prepaid item, inventories, and principal of an endowment fund. The County does not have any nonspendable fund balances.

Restricted Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions or enabling legislation (County ordinances).

Committed The committed fund balance classification includes amounts that can be used only for the specific purposes that are self-imposed constraints of the governmental unit by its highest level of decision authority.

Assigned Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed.

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Unassigned Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit fund balance.

A schedule of fund balances is provided below.

	General Fund	Redevelopment Authority Capital Projects	Other Governmental Funds	Total Governmental Funds
Restricted:				
Culture & recreation	\$ -	\$ -	\$ 2,976,424	\$ 2,976,424
Health & welfare	-	-	716,938	716,938
Transportation	-	-	14,723,636	14,723,636
Public safety	-	-	7,791,906	7,791,906
Other	-	-	17,128,319	17,128,319
Federal programs	-	-	1,513,746	1,513,746
Debt service	-	-	15,187,304	15,187,304
Capital improvement	-	1,611,569	17,487,189	19,098,758
Total restricted	-	1,611,569	77,525,462	79,137,031
Committed:				
Transportation	-	-	10,856,579	10,856,579
Public safety	-	-	372,300	372,300
Other	-	-	4,465,425	4,465,425
Total committed	-	-	15,694,304	15,694,304
Assigned:				
Transportation	-	-	5,107,253	5,107,253
Public safety	57,364	-	116,711	174,075
Park and recreation	-	-	52,358	52,358
Other	880,404	-	27,854	908,258
Total assigned	937,768	-	5,304,176	6,241,944
Unassigned	28,946,402	-	-	28,946,402
Total fund balances	\$ 29,884,170	\$ 1,611,569	\$ 98,523,942	\$ 130,019,681

The County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned and then unassigned amounts when expenditures are incurred for which amounts in any of the unrestricted fund balance classifications could be used.

The County does not have a formal minimum fund balance policy.

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

II. Detailed Notes on All Funds

A. Deposits and Investments – Primary Government and Discretely Presented Component Unit

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. The bank balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories. The County does not have a formal deposit policy for custodial credit risk.

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 Pension Plans. As of December 31, 2011, the County and the Sheriff's Pension Plans had the following investments:

Investment Type	Fair Value	Less Than 1	1-2	More Than 2
Governmental activities:				
U.S. Treasuries and Securities	\$ 103,301	\$ -	\$ -	\$ 103,301
Government Sponsored Enterprises	1,263,541	504,420	759,121	-
Fixed Income Notes	202,783	100,922	101,861	-
Mutual Funds	319,962	319,962	-	-
Sheriff's Pension Plan:				
U.S. Treasuries and Securities	205,820	-	205,820	-
Government Sponsored Enterprises	952,456	204,506	-	747,950
Municipal Bonds and Notes	969,126	-	-	969,126
Corporate Bonds and Notes	4,281,418	200,764	735,542	3,345,112
Common Stock	7,576,117	7,576,117	-	-
Mutual Funds	3,763,324	3,763,324	-	-
Foreign Equities	113,008	113,008	-	-
Totals	<u>\$ 19,750,856</u>	<u>\$ 12,783,023</u>	<u>\$ 1,802,344</u>	<u>\$ 5,165,489</u>

Investment Type	Discretely Presented Component Unit			
	Fair Value	Investment Maturities (in Years)		
		Less Than 5	6-10	More Than 10
Mutuals funds	\$ 41,358,485	\$ 41,358,485	\$ -	\$ -
Certificates of deposit	<u>75,000</u>	<u>75,000</u>	-	-
Totals	<u>\$ 41,433,485</u>	<u>\$ 41,433,485</u>	<u>\$ -</u>	<u>\$ -</u>

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Investment Policies

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

Indiana Code also provides for investment in money market mutual funds that are in the form of securities of or interest in an open-end, no-load, management-type investment company or investment trust registered under the provision of the federal Investment Company Act of 1940, as amended. Investments in money market mutual funds may not exceed 50 percent of the funds held by the County and available for investment.

The portfolio of an investment company or investment trust used must be limited to direct obligations of the United States of America, obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise; or repurchase agreements fully collateralized by direct obligations of the United States of America or obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. The form of securities of, or interest in, an investment company or investment trust must be rated as AAA, or its equivalent by Standard and Poor's Corporation or its successor or Aaa, or its equivalent, by Moody's Investors Service, Inc., or its successor. The form of securities in an investment company or investment trust should have a stated final maturity of one day.

Additionally, the County may enter into repurchase agreements with depositories designated by the State Board of Finance as depositories for state deposits involving the 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 fair value.

The Sheriff's Pension Plan is not subject to the same investment laws as the County. The Sheriff's Merit Board adopted a formal investment policy for the Sheriff's Pension Plan on June 28, 2005. Authorized investments include mutual funds, corporate stocks and bonds, foreign equities, U.S. Treasury Securities, and investments in Government Sponsored Entities.

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 and its discretely presented component unit do not have a formal investment policy for custodial credit risk for investments. The Sheriff's Merit Board has not adopted an investment policy for custodial credit risk for investments. The following investments held by the County, Sheriff's Retirement and Benefit Pension Plans, and the discretely presented component unit, were exposed to custodial credit risk:

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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County  
December 31, 2011

Investment Type	Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the government's name
Mutual Funds	\$ <u>319,962</u>

Sheriff's Retirement and Benefit Pension Plans  
December 31, 2011

Investment Type	Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the government's name
Corporate Bonds	\$ 4,281,418
Municipal Bonds	969,126
Corporate Stocks	7,576,117
Mutual Funds	3,763,324
Foreign Equities	<u>113,008</u>
Total	\$ <u>16,702,993</u>

Riverview Hospital (discretely presented component unit)  
December 31, 2011

Investment Type	Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the government's name
Certificated of Deposit	\$ 75,000
Mutual Funds	<u>41,358,485</u>
Total	\$ <u>41,433,485</u>

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County and its discretely presented component unit must follow state statute and limit the stated final maturities of the investments to no more than 2 years. The County and its discretely presented component unit have not adopted a formal investment policy for interest rate risk. The Sheriff's Merit Board for the Sheriff's Pension Plan manages interest rate risk by authorizing investments with stated final maturities of less than 20 years.

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The County and its discretely presented component unit have not adopted a formal policy for credit risk. The Sheriff's Merit Board has not adopted a formal investment policy for credit risk. The distribution of securities with credit ratings is summarized below:

		County's Investments			
Standard and Poor's Rating	Moody's Rating	Mutual Funds	Government Sponsored Enterprise	Fixed Income Notes	
AAA	Aaa	\$ -	\$ 1,263,541	\$ 202,783	
Unrated	Unrated	319,962	-	-	
Totals		\$ 319,962	\$ 1,263,541	\$ 202,783	

		Sheriff's Pension Plans' Investments			
Standard and Poor's Rating	Moody's Rating	Mutual Funds	Corporate Bonds and Notes	Municipal Bonds and Notes	Government Sponsored Enterprise
AAA	Aaa	\$ -	\$ 540,373	\$ -	\$ 952,456
AA	Aa	-	1,090,102	757,788	-
A	A	-	1,911,004	211,338	-
BBB	Baa	-	539,175	-	-
Unrated	Unrated	3,763,324	200,764	-	-
Totals		\$ 3,763,324	\$ 4,281,418	\$ 969,126	\$ 952,456

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 and its discretely presented component unit do 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 adopted a policy for the concentration of credit risk. No more than 5 percent of the Pension's investments are to be invested in any one issuing corporation at the time of purchase; nor are more than 20 percent of the Pension's investments to be invested in any one industry at the time of purchase.

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Foreign Currency Risk

The County and its discretely presented component unit do not have a formal policy in regards to foreign currency risk. The Sheriff's Merit Board has not established an investment policy for foreign currency risk. The Pension Plans investment in foreign currency is 1.0 percent of total investments of the Plan.

Sheriff's Retirement and Benefit Pension Plans		
Investment Type and Currency Denomination	December 31, 2011	
	Foreign Currency	U.S. Dollar
TEVA Pharmaceutical	Euro	<u>\$ 113,008</u>

B. Capital Assets

Capital asset activity for the year ended December 31, 2011, was as follows:

<u>Primary Government</u>	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 24,674,300	\$ 31,500	\$ 106,000	\$ 24,599,800
Infrastructure accounted for using the modified approach	531,067,494	7,767,506	18,914,341	519,920,659
Construction in progress	59,105,329	7,233,011	53,083,828	13,254,512
Total capital assets, not being depreciated	<u>614,847,123</u>	<u>15,032,017</u>	<u>72,104,169</u>	<u>557,774,971</u>
Capital assets, being depreciated:				
Buildings	116,752,187	44,123,185	-	160,875,372
Improvements other than buildings	7,073,204	1,284,265	-	8,357,469
Machinery and equipment	24,652,973	5,785,810	687,118	29,751,665
Infrastructure being depreciated	114,930,203	6,815,989	84,433	121,661,759
Totals	<u>263,408,567</u>	<u>58,009,249</u>	<u>771,551</u>	<u>320,646,265</u>
Less accumulated depreciation for:				
Buildings	31,154,583	3,743,207	-	34,897,790
Improvements other than buildings	2,641,545	313,243	-	2,954,788
Machinery and equipment	17,587,184	2,195,985	608,382	19,174,787
Infrastructure being depreciated	21,661,104	2,364,241	22,700	24,002,645
Totals	<u>73,044,416</u>	<u>8,616,676</u>	<u>631,082</u>	<u>81,030,010</u>
Total capital assets, being depreciated, net	<u>190,364,151</u>	<u>49,392,573</u>	<u>140,469</u>	<u>239,616,255</u>
Total governmental activities capital assets, net	<u>\$ 805,211,274</u>	<u>\$ 64,424,590</u>	<u>\$ 72,244,638</u>	<u>\$ 797,391,226</u>

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	\$ 4,971,581
Public safety	2,565,752
Highways and streets, including depreciation of general infrastructure assets	405,124
Health and welfare	22,269
Culture and recreation	<u>651,950</u>
Total depreciation expense - governmental activities	<u><u>\$ 8,616,676</u></u>

C. Construction Commitments

Construction work in progress is composed of the following:

Project	Total Project Authorized	Expended to December 31, 2011	Committed	Required Future Funding
Airport	\$ 2,352,137	\$ 395,662	\$ 1,956,475	\$ -
Road Network	60,113,318	10,447,857	49,665,461	-
Bridge Network	9,675,710	1,707,456	7,968,254	-
Drain Network	<u>724,070</u>	<u>703,537</u>	<u>20,533</u>	<u>-</u>
Totals	<u><u>\$ 72,865,235</u></u>	<u><u>\$ 13,254,512</u></u>	<u><u>\$ 59,610,723</u></u>	<u><u>\$ -</u></u>

D. Capital Assets – Discretely Presented Component Unit

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 10,915,010	\$ -	\$ -	\$ 10,915,010
Construction in progress	<u>1,785,393</u>	<u>5,291,631</u>	<u>3,410,254</u>	<u>3,666,770</u>
Total capital assets, not being depreciated	<u>12,700,403</u>	<u>5,291,631</u>	<u>3,410,254</u>	<u>14,581,780</u>
Capital assets, being depreciated:				
Buildings	86,599,038	1,188,756	-	87,787,794
Improvements other than buildings	2,189,692	69,735	-	2,259,427
Machinery and equipment	<u>99,599,726</u>	<u>6,404,129</u>	<u>8,363,746</u>	<u>97,640,109</u>
Totals	<u>188,388,456</u>	<u>7,662,620</u>	<u>8,363,746</u>	<u>187,687,330</u>

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, being depreciated (continued):				
Less accumulated depreciation for:				
Buildings	35,420,591	3,526,147	-	38,946,738
Improvements other than buildings	1,448,374	117,913	-	1,566,287
Machinery and equipment	75,611,664	5,713,856	8,356,937	72,968,583
 Totals	 112,480,629	 9,357,916	 8,356,937	 113,481,608
 Total capital assets, being depreciated, net	 75,907,827	 (1,695,296)	 6,809	 74,205,722
 Total Discretely Presented Component				
Unit capital assets, net	<u>\$ 88,608,230</u>	<u>\$ 3,596,335</u>	<u>\$ 3,417,063</u>	<u>\$ 88,787,502</u>

E. Interfund Balances and Activity

1. Interfund Receivables and Payables

The composition of interfund balances as of December 31, 2011, is as follows:

Due To	Nonmajor Governmental
Nonmajor Governmental	<u>\$ 215,868</u>

Interfund balances resulted from the time lag between the dates that (1) Interfund loans are repaid, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

2. Interfund Transfers

Interfund transfers at December 31, 2011, were as follows:

Transfer From	Transfer To			Totals
	General Fund	Redevelopment Authority Capital Projects	Nonmajor Governmental	
General Fund	\$ -	\$ -	\$ 882,491	\$ 882,491
Nonmajor Governmental	172,406	4,863,000	18,181,247	23,216,653
 Totals	 <u>\$ 172,406</u>	 <u>\$ 4,863,000</u>	 <u>\$ 19,063,738</u>	 <u>\$ 24,099,144</u>

The primary government typically uses transfers to fund ongoing operating subsidies and to transfer the portion of state-shared revenues from the general fund to the debt service fund for current-year debt service requirements.

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NOTES TO FINANCIAL STATEMENTS  
(Continued)

F. Leases – Discretely Presented Component Unit

1. Operating Leases - Lessee

The component unit has entered into various noncancelable operating leases having initial or remaining noncancelable terms exceeding one year for equipment and facilities. Rental expenditures for these leases were \$1,427,279. The following is a schedule by years of future minimum rental payments as of December 31, 2011:

2012	\$ 1,437,279
2013	1,440,218
2014	1,417,587
2015	1,369,386
2016	1,407,814
2017-2021	4,182,433
2022-2026	<u>2,925,468</u>
Total	<u>\$ 14,180,185</u>

2. Operating Leases – Lessor

The component unit leases space to tenants under operating leases with terms of one to ten years. Leased space consists of buildings with a total cost of \$9,476,144 and accumulated depreciation of \$5,015,438 as of December 31, 2011. Total rental income for all operating leases was \$1,004,481. The following is a schedule by years of future minimum rental payments as of December 31, 2011:

2012	\$ 795,190
2013	581,748
2014	444,855
2015	271,975
2016	271,409
2017-2018	<u>467,136</u>
Total	<u>\$ 2,832,313</u>

3. Capital Leases

The component unit has entered into various capital leases for equipment. Future minimum lease payments and present values of the net minimum lease payments under these capital leases as of December 31, 2011, are as follows:

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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2012		\$ 694,692
2013		631,926
2014		177,769
2015		20,730
2016		<u>5,057</u>
Total minimum lease payments		1,530,174
Less amount representing interest		<u>(114,726)</u>
Present value of net minimum lease payments		1,415,448
Due within one year		<u>(622,834)</u>
Due in more than one year		<u><u>\$ 792,614</u></u>

Assets acquired through capital leases still in effect are machinery and equipment of \$3,610,203.

G. Long-Term Liabilities

1. General Obligation Bonds

The County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the County.

General obligation bonds currently outstanding at year end are as follows:

Purpose	Interest Rate	Original Debt Issued	Principal Outstanding
Governmental activities:			
2002 Animal Control Bonds	3.125% to 5.00%	\$ 2,500,000	\$ 1,605,000
2005 County Option Income Refunding Bonds	4.00% to 5.25%	46,765,000	29,510,000
2009 Park Bonds	2.00%	2,150,000	1,235,000
2011 Park Refunding Bonds	2.00% to 4.00%	3,280,000	3,280,000
2002 Building Authority Refunding Bonds	3.30% to 5.00%	32,540,000	2,750,000
1990 Building Authority Lease Rental Bonds	6.025% to 6.25%	4,210,000	4,210,000
1992 Building Authority First Mortgage Bonds	6.025% to 6.25%	432,202	432,202
2004 Juvenile Detention Bonds	4.60% to 5.00%	30,460,000	25,345,000
2008 1st Mortgage Bonds	3.25% to 5.00%	41,655,000	<u>39,345,000</u>
Subtotal			107,712,202
Current portion of debt			(10,350,000)
Net unamortized discount/premium			3,176,064
Unamortized deferral of loss on bond refunding			<u>(1,566,142)</u>
Total long-term debt			<u><u>\$ 98,972,124</u></u>

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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Annual debt service requirements to maturity for general obligation bonds are as follows:

Year Ended December 31	Governmental Activities		
	Principal	Interest	Totals
2012	\$ 10,350,000	\$ 5,097,061	\$ 15,447,061
2013	10,340,000	4,607,912	14,947,912
2014	7,267,202	5,493,957	12,761,159
2015	6,635,000	3,849,425	10,484,425
2016	6,940,000	3,550,844	10,490,844
2017-2021	31,240,000	12,991,864	44,231,864
2022-2026	20,430,000	6,761,324	27,191,324
2027-2031	13,025,000	2,235,388	15,260,388
2032-2036	1,485,000	37,125	1,522,125
Totals	<u>\$ 107,712,202</u>	<u>\$ 44,624,900</u>	<u>\$ 152,337,102</u>

2. Tax Increment Financing (TIF) Bonds

The County issues bonds to be paid by income derived from the acquired or constructed assets. TIF bonds outstanding at year end are as follows:

Purpose	Interest Rates	Original Debt Issued	Principal Outstanding
Governmental activities:			
2005 Village Park	3.25% to 5.00%	\$ 7,295,000	\$ 6,170,000
2005 Thomson	2.90% to 5.00%	5,660,000	4,745,000
2006 Thomson	3.75 to 5.10%	19,080,000	17,755,000
2010 Village Park	2.00% to 5.75%	7,050,000	6,945,000
2010 Refunding Series A	2.00% to 3.60%	3,235,000	2,900,000
2010 Refunding Series B	2.00 to 3.90%	6,665,000	6,065,000
2011 Economic Development	2.00% to 5.50%	16,895,000	16,895,000
Subtotal			61,475,000
Current portion of debt			(1,630,000)
Net unamortized discount/premium			(165,347)
Unamortized deferral of loss on bond refunding			(319,782)
Total long-term portion			<u>\$ 59,359,871</u>

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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TIF bonds debt service requirements to maturity are as follows:

Year Ended December 31	Governmental Activities		
	Principal	Interest	Totals
2012	\$ 1,630,000	\$ 2,831,778	\$ 4,461,778
2013	2,170,000	2,745,205	4,915,205
2014	2,370,000	2,674,118	5,044,118
2015	2,665,000	2,590,719	5,255,719
2016	2,855,000	2,496,168	5,351,168
2017-2021	16,120,000	10,627,845	26,747,845
2022-2026	18,150,000	6,633,066	24,783,066
2027-2031	15,515,000	1,904,334	17,419,334
<b>Totals</b>	<b>\$ 61,475,000</b>	<b>\$ 32,503,233</b>	<b>\$ 93,978,233</b>

3. Revenue Bonds Payable

The County issued the Hamilton County Visitors and Convention Bureau (HCVCB) Revenue bonds whereby the government pledges income derived from the innkeeper's tax to pay debt service. Revenue bonds outstanding at December 31, 2011, are as follows:

Purpose	Interest Rate	Original Debt Issued	Principal Outstanding
2011 HCVCB Sinking Bonds	2.00% to 2.50%	\$ 3,450,000	\$ 3,395,000
Current portion of debt			(135,000)
Unamortized discount			(11,024)
<b>Total long-term portion</b>			<b>\$ 3,248,976</b>

Revenue bonds debt service requirements to maturity are as follows:

Year Ended December 31	Principal	Interest	Totals
2012	\$ 135,000	\$ 124,861	\$ 259,861
2013	140,000	122,111	262,111
2014	140,000	119,312	259,312
2015	140,000	116,511	256,511
2016	145,000	113,537	258,537
2017-2021	795,000	502,115	1,297,115
2022-2026	960,000	332,246	1,292,246
2027-2031	940,000	98,989	1,038,989
<b>Totals</b>	<b>\$ 3,395,000</b>	<b>\$ 1,529,682</b>	<b>\$ 4,924,682</b>

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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4. General Obligation Refunding Bonds

On July 27, 2011, Hamilton County issued \$3,280,000 in refunding bonds with an average interest rate of 2.86 percent to advance refund \$3,220,000 of outstanding 2002 Park District bonds with an average interest rate of 5.00 percent. The net proceeds of \$3,252,199 (after payment of \$97,245 in issuance costs, transfer of \$166 to Debt Service Fund, and receipt of \$69,610 in bond premium) and local contributions of \$742 were used to purchase U.S. government securities. These securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 2002 Park District bonds. As a result, these bonds are considered to be defeased and the liability for those bonds has been removed from the Statement of Net Assets. The refunding resulted in the accounting loss of \$92,464, which has been recognized on Statement of Net Assets as Deferral of Loss on Refunding. This amount will be amortized using the straight line method and charged to interest expense over the next 11 years. Hamilton County in effect increased its aggregate debt service payment by \$60,576 over the next 11 years and realized an economic loss (difference between the present values of the old and new debt service payments) of \$60,070.

5. Advanced Refunding

In prior years, Hamilton County defeased certain bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust accounts and the liability for the defeased bonds are not included in the County's financial statements. At December 31, 2011, \$41,505,000 of bonds outstanding are considered defeased.

6. Changes in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2011, was as follows:

<u>Primary Government</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
Bonds payable:					
General obligation	\$ 118,142,202	\$ 3,280,000	\$ 13,710,000	\$ 107,712,202	\$ 10,350,000
TIF	56,225,000	16,895,000	11,645,000	61,475,000	1,630,000
Revenue	-	3,450,000	55,000	3,395,000	135,000
Total payable	<u>174,367,202</u>	<u>23,625,000</u>	<u>25,410,000</u>	<u>172,582,202</u>	<u>12,115,000</u>
Compensated absences	<u>1,302,481</u>	<u>2,926,854</u>	<u>2,921,267</u>	<u>1,308,068</u>	<u>1,046,454</u>
Total governmental activities long-term liabilities	<u>\$ 175,669,683</u>	<u>\$ 26,551,854</u>	<u>\$ 28,331,267</u>	<u>\$ 173,890,270</u>	<u>\$ 13,161,454</u>

The compensated absences are generally liquidated by the General and County Highway Funds.

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

7. Revenue Bonds Payable – Discretely Presented Component Unit

The component unit, proprietary fund type, also issues bonds whereby the government pledges income derived from the acquired or constructed assets to pay debt service. Revenue bonds outstanding at December 31, 2011, are as follows:

Purpose	Interest Rate	Amount
2004 Revenue Bonds	3.98%	\$ 17,400,000
2005 Revenue Bonds	2.50% to 4.50%	5,065,000
2010 Revenue Bonds	3.90%	18,239,151
2011 Revenue Bonds	4.20%	<u>6,859,186</u>
Subtotal		47,563,337
Current portion of debt		(2,835,607)
Unamortized deferral of loss on bond refunding		<u>(1,893,407)</u>
Total long-term portion		<u>\$ 42,834,323</u>

Revenue bonds debt service requirements to maturity are as follows:

Year Ended December 31	Discretely Presented Component Unit		
	Principal	Interest	Total
2012	\$ 2,835,607	\$ 1,226,232	\$ 4,061,839
2013	3,035,193	1,128,116	4,163,309
2014	3,132,422	1,024,649	4,157,071
2015	3,242,401	870,353	4,112,754
2016	3,355,244	806,625	4,161,869
2017-2021	14,702,183	2,460,002	17,162,185
2022-2026	10,660,287	615,958	11,276,245
2027-2031	5,400,000	50,839	5,450,839
2032-2034	<u>1,200,000</u>	<u>2,688</u>	<u>1,202,688</u>
Totals	<u>\$ 47,563,337</u>	<u>\$ 8,185,462</u>	<u>\$ 55,748,799</u>

8. Revenue Bonds Refunding – Discretely Presented Component Unit

On August 30, 2011, Riverview Hospital issued \$7,000,000 in refunding bonds with an average interest rate of 4.2 percent to advance refund \$8,040,000 of outstanding 1999 Series bonds with an average interest rate of 5.4 percent. The net proceeds of \$8,334,208 (after payment of \$125,516 in issuance costs and the receipt of \$1,459,724 from the 1999 Series debt service fund, the bond interest fund, and the bond sinking fund) were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 1999 Series bonds.

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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As a result, these bonds are considered to be defeased and the liability for those bonds has been removed from the Statement of Net Assets. The refunding resulted in the accounting loss of \$148,703, which has been recognized on Statement of Net Assets as Deferral of Loss on Refunding. This amount will be amortized using the straight-line method and charged to interest expense over the life of the bonds. Riverview Hospital realized an economic gain (difference between the present values of the old and new debt service payments) of \$694,900.

9. Changes in Long-Term Liabilities – Discretely Presented Component Unit

Long-term liability activity for the year ended December 31, 2011, was as follows:

Discretely Presented Component Units	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Revenue bonds payable					
1999 Bonds	\$ 8,040,000	\$ -	\$ 8,040,000	\$ -	\$ -
2004 Bonds	17,900,000	-	500,000	17,400,000	500,000
2005 Bonds	5,790,000	-	725,000	5,065,000	755,000
2010 Bonds	19,200,000	-	960,849	18,239,151	999,016
2011 Bonds	-	7,000,000	140,814	6,859,186	581,591
Capital lease obligations	<u>1,970,502</u>	<u>152,584</u>	<u>707,638</u>	<u>1,415,448</u>	<u>622,834</u>
Long-term liabilities	<u>\$ 52,900,502</u>	<u>\$ 7,152,584</u>	<u>\$ 11,074,301</u>	<u>\$ 48,978,785</u>	<u>\$ 3,458,441</u>

H. Investment in Capital Assets Net of Related Debt

	Governmental Activities
Capital assets, net	<u>\$ 797,391,226</u>
Related debt:	
General obligation bonds	107,712,202
Net unamortized discount/premium	3,176,064
Unamortized deferral of loss on bond refunding	(1,566,142)
TIF bonds	61,475,000
Net unamortized discount/premium	(165,347)
Unamortized deferral of loss on bond refunding	(319,782)
Revenue bonds	3,395,000
Unamortized discount	(11,024)
Deduct cash on hand	<u>(8,054,513)</u>
Total related debt	<u>165,641,458</u>
Investment in capital assets, net of related debt	<u>\$ 631,749,768</u>

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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I. Restricted Net Assets

The government-wide Statement of Net Assets for Hamilton County (primary government) and the component unit (Riverview Hospital) report \$60,464,254 and \$6,376,685, respectively, of restricted net assets, of which \$24,755,148 and \$4,065,973, respectively, are restricted by enabling legislation.

III. Other Information

A. Risk Management

The primary government 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.

Medical Benefits to Employees, Retirees, and Dependents;  
Theft of, Damage to, and Destruction of Assets

The primary government has chosen to establish a risk financing fund for risks associated with medical benefits to employees, retirees, and dependents and with theft of, damage to, and destruction of assets. The risk financing fund is accounted for in the 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 \$1,000,000 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 all participating funds are available to pay claims, reserves and administrative costs of the program. Interfund premiums are based primarily upon the percentage of each fund's current payroll as it relates to the total payroll and are reported as quasi-external Interfund transactions.

Claim expenditures and liabilities of the fund are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported (IBNRs). Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amounts of pay-outs and other economic and social factors.

Changes in the balance of accounts payable during the past two years are as follows:

	2011	2010
Accounts payable, beginning of year	\$ 1,343,696	\$ 761,287
Incurred claims and changes in estimates	14,382,236	13,963,610
Claim payments	14,161,628	13,381,201
Accounts payable, end of year	\$ 1,564,304	\$ 1,343,696

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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B. Subsequent Events

The County issued the Hamilton County Redevelopment Authority Economic Development Lease Rental Bonds of 2012 in the amount of \$4,990,000 on April 13, 2012. The bond issuance will be used to fund construction of certain road improvements, serving or benefiting the 96<sup>th</sup> Street – U.S. 421 Economic Development area.

C. Postemployment Benefits

Single-Employer Defined Benefit Healthcare Plan

Plan Description

Hamilton County Government Postretirement Benefit Plan (HCGPBP) is a single-employer defined benefit healthcare plan administered by Meritain Health. The plan provides medical, dental, vision, and life insurance benefits to eligible retirees and their spouses. HCGPBP assigns the authority to establish and amend benefit provisions to the County. The HCGPBP issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for the participants. That report may be obtained by contacting the plan administrator:

Hamilton County  
33 North 9<sup>th</sup> Street  
Noblesville, IN 46060  
(317) 776-8462

Funding Policy

The contribution requirements of plan members for the HCGPBP are established and can be amended by the County's commissioners. The required contribution is based on projected pay-as-you-go financing requirements. For the year ended December 31, 2011, the County contributed \$1,065,982 to the plan, for current premiums (approximately 78 percent of total costs). Plan members receiving benefits contributed \$300,243, or approximately 22 percent of the total costs, through their required contributions. Employees who started employment subsequent to January 11, 2010, are not eligible for the plan.

Annual OPEB Cost and Net OPEB Obligation

The County's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years. The following table shows the components of the County's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the County's net OPEB obligation to the plan:

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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Annual required contribution	\$ 2,067,185
Interest on net OPEB obligation	268,633
Adjustment to annual required contribution	<u>(332,856)</u>
Annual OPEB cost	2,002,962
Contributions made	<u>640,433</u>
Increase in net OPEB obligation	1,362,529
Net OPEB obligation, beginning of year	<u>5,372,660</u>
Net OPEB obligation, end of year	<u><u>\$ 6,735,189</u></u>

The County's annual OPEB cost, the percentage of the annual OPEB cost contributed to the plan, and the net OPEB obligation for 2011 and the three preceding years were as follows:

<u>Year Ending</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
12-31-08	\$ 2,117,850	(3%)	\$ 2,181,618
12-31-09	2,153,886	21.9%	3,863,027
12-31-10	1,834,135	17.7%	5,372,660
12-31-11	2,002,962	32.0%	6,735,189

Funded Status and Funding Progress

As of December 31, 2011, the most recent actuarial valuation date, the plan was 0.00 percent funded. The actuarial accrued liability for benefits was \$24,951,991, and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$24,951,991. The covered payroll (annual payroll of active employees covered by the plan) was \$31,203,495, and the ratio of the UAAL to covered payroll was 79.9 percent.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The Schedule of Funding Progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumption

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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In the December 31, 2011, actuarial valuation, the projected unit credit cost method was used. The actuarial assumptions included a 5.0 percent investment rate of return (net of administrative expenses), which is a blended rate of the expected long-term investment returns on plan assets and on the employer's own investments calculated based on the funded level of the plan at the valuation date, and an annual healthcare cost trend rate of 10.0 percent initially, reduced by decrements to an ultimate rate of 5.0 percent after 11 years. For 2011, the healthcare cost trend rate used was 8.0 percent. The actuarial value of assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period. The UAAL is being amortized on a level dollar basis over 30 years. The remaining amortization period at December 31, 2011, was 26 years.

D. Tax Increment Revenues Pledged

The County has pledged a portion of tax increment revenues to repay \$7,295,000 in tax increment bonds issued in 2005 to finance infrastructure improvements. The bonds are payable solely from the incremental tax revenues generated by the Village Park TIF area. Incremental tax revenues were projected to produce 100 percent of the debt service requirements over the life of the bonds.

The County has pledged a portion of tax increment revenues to repay \$5,660,000 in tax increment bonds issued in 2005 to finance infrastructure improvements. The bonds are payable solely from the incremental tax revenues generated by the Thomson TIF area. Incremental tax revenues were projected to produce 100 percent of the debt service requirements over the life of the bonds.

The County has pledged a portion of tax increment revenues to repay \$19,080,000 in tax increment bonds issued in 2006 to finance infrastructure improvements. The bonds are payable solely from the incremental tax revenues generated by the Thomson TIF area. Incremental tax revenues were projected to produce 100 percent of the debt service requirements over the life of the bonds.

The County has pledged a portion of tax increment revenues to repay \$7,050,000 in tax increment bonds issued in 2010 to finance infrastructure improvements. The bonds are payable solely from the incremental tax revenues generated by the Village Park TIF area. Incremental tax revenues were projected to produce 100 percent of the debt service requirements over the life of the bonds.

The County has pledged a portion of tax increment revenues to repay \$3,235,000 in tax increment bonds issued in 2010 to refund the 2002 146<sup>th</sup> Street Ramps that were used to finance infrastructure improvements. The bonds are payable solely from the incremental tax revenues generated by the 146<sup>th</sup> Street Tax Increment Financing (TIF) area. Incremental tax revenues were projected to produce 100 percent of the debt service requirements over the life of the bonds.

The County has pledged a portion of tax increment revenues to repay \$6,665,000 in tax increment bonds issued in 2010 to refund the 2003 Clay Terrace TIF bonds that were used to finance infrastructure improvements. The bonds are payable solely from the incremental tax revenues generated by the Clay Terrace TIF area. Incremental tax revenues were projected to produce 100 percent of the debt service requirements over the life of the bonds.

The County has pledged a portion of tax increment revenues to repay \$16,895,000 in tax increment bonds issued in 2011 to refund the 2010 Bond Anticipation Notes that were used to begin financing infrastructure improvements with the balance used to complete the infrastructure improvements. The bonds are payable from the incremental tax revenues generated by the 96<sup>th</sup> Street – U.S. 421 Tax Increment Financing (TIF) area and a pledge of County Option Income Tax (COIT) revenue by the City of Carmel. Incremental tax revenues and a pledge of COIT revenues by the City of Carmel are projected to produce 100 percent of the debt service requirements over the life of the bonds.

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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E. Pension Plans

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

a. Public Retirement System Board

Plan Description

The primary government contributes to the Indiana Public Retirement System (INPRS), a defined benefit pension plan. INPRS 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 INPRS Board, most requirements of the system and give the primary government authority to contribute to the plan. The INPRS 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 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

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

Indiana Public Retirement System Board  
One North Capitol, Suite 001  
Indianapolis, IN 46204  
Ph. (317) 234-7876

Funding Policy and Annual Pension Cost

INPRS members are required to contribute 3 percent of their annual covered salary. The County is required to contribute at an actuarially determined rate; the current rate is 8.0 percent of annual covered payroll. The contribution requirements of plan members and the County are established and may be amended by the INPRS Board of Trustees. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

The Net Pension Obligation (NPO) is a negative number which indicates a prepayment of the NPO by the County. This prepayment is reflected in the Statement of Net Assets as Net Pension Asset.

Annual Pension Cost

For 2011, the County's annual pension cost for INPRS and related information, as provided by the actuary, is presented in this note.

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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b. Sheriff's Retirement Plan

Plan Description

The primary government contributes to the Sheriff's Retirement Plan which is a single-employer defined benefit pension plan. With the approval of the primary government'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 Hamilton County Sheriff's Department.

Funding Policy and Annual Pension Cost

Plan member's contributions are authorized by state statute (IC 36-8-10-12) and may not exceed 6 percent of the employee's average monthly wages. The County is required to make a minimum annual contribution that is sufficient to prevent deterioration in the actuarial status of the trust fund during the year; the amount contributed for 2011 is \$911,780. The contribution requirements of plan members and the County are established and can be amended by state statute.

The contribution requirements of plan members for the Sheriff's 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. The Net Pension Obligation (NPO) is considered an obligation of the County and is reflected in the Statement of Net Assets.

Annual Pension Cost

For 2011, the County's annual pension cost for the Sheriff's Retirement Plan and related information, as provided by the actuary, is presented in this note.

c. Sheriff's Benefit Plan

Plan Description

The primary government contributes to the Sheriff's Benefit Plan which is a single-employer defined benefit pension plan. With the approval of the primary government'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 Hamilton County Sheriff's Department.

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for the County are established and can be amended by the County Council. The amount contributed by the County for 2011 is \$26,993.

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

For 2011, the County's annual pension cost for the Sheriff's Benefit Plan and related information, as provided by the actuary, is presented in this note.

STATEMENT OF FIDUCIARY NET ASSETS

<u>Assets</u>	Sheriff's Retirement Plan	Sheriff's Benefit Plan
Cash and cash equivalents	\$ 457,420	\$ 24,052
Investments	17,417,049	444,220
Receivables:		
Interest	69,136	870
Total assets	17,943,605	469,142
 <u>Net Assets</u>		
Net assets held in trust for pension benefits	\$ 17,943,605	\$ 469,142

STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS

<u>Additions</u>	Sheriff's Retirement Plan	Sheriff's Benefit Plan
Contributions:		
Employer	\$ 911,780	\$ 26,993
Investment earnings:		
Net decrease in fair value of investments	(20,485)	(14,203)
Interest	550,639	16,872
Total additions	1,441,934	29,662
 <u>Deductions</u>		
Benefits	697,026	2,508
Administration expenses	116,473	24,797
Total deductions	813,499	27,305
Changes in net assets	628,435	2,357
Net assets - beginning	17,315,170	466,785
Net assets - ending	\$ 17,943,605	\$ 469,142

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Actuarial Information for the Above Plans

	INPRS	Sheriff's Retirement Plan	Sheriff's Benefit Plan
Annual required contribution	\$ 2,907,421	\$ 1,103,605	\$ 26,993
Interest on net pension obligation	(54,691)	1,313	-
Adjustment to annual required contribution	<u>62,962</u>	<u>(2,408)</u>	<u>-</u>
Annual pension cost	2,915,692	1,102,510	26,993
Contributions made	<u>2,343,472</u>	<u>911,780</u>	<u>26,993</u>
Increase (decrease) in net pension obligation	572,220	190,730	-
Net pension obligation, beginning of year	<u>(781,297)</u>	<u>18,760</u>	<u>-</u>
Net pension obligation, end of year	<u>\$ (209,077)</u>	<u>\$ 209,490</u>	<u>\$ -</u>

	INPRS	Sheriff's Retirement Plan	Sheriff's Benefit Plan
Contribution rates:			
County	8.00%	26%	1%
Plan members	3%	None	None
Actuarial valuation date	07-01-11	01-01-12	01-01-12
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	30 years	30 years	30 years
Amortization period (from date)	07-01-97	12-31-97	12-31-97
Asset valuation method	75% of expected actuarial value plus 25% of market value	4 year smoothed market	4 year smoothed market

Actuarial Assumptions

Investment rate of return	7%	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%

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Three Year Trend Information

	Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
INPRS	06-30-09	\$ 2,082,316	104%	\$ (771,165)
	06-30-10	2,384,566	100%	(781,297)
	06-30-11	2,915,692	80%	(209,077)
Sheriff's Retirement Plan	12-31-09	938,524	100%	(283,501)
	12-31-10	1,219,036	76%	18,760
	12-31-11	1,102,510	83%	209,490
Sheriff's Benefit Plan	12-31-09	26,523	100%	-
	12-31-10	34,218	100%	-
	12-31-11	26,993	100%	-

Funded Status and Funding Progress for the Above Plans

The funded status of the INPRS plan as of July 1, 2011, the most recent actuarial valuation date and January 1, 2012, for the Sheriff's Retirement Plan and the Sheriff's Benefit Plan is as follows:

Retirement Plan	Actuarial value of plan assets (a)	Actuarial accrued liability (AAL) entry age (b)	Unfunded AAL or (funding excess) (b-a)	Funded ratio (a/b)	Annual covered payroll (c)	Unfunded AAL or (funding excess) as a percentage of covered payroll (b-a/c)
INPRS	\$ 19,440,406	\$ 32,876,697	\$ (13,436,291)	59%	\$ 29,516,052	(46%)
Sheriff's Retirement	17,874,469	22,513,554	(4,639,085)	79%	3,305,278	(140%)
Sheriff's Benefit	467,812	467,812	-	100%	3,305,278	0%

The Schedule of Funding Progress, presented as RSI for the above plans following the Notes to Financial Statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

2. Defined Contribution Pension Plan

Riverview Hospital Pension

Plan Description

The component unit has two defined contribution pension plans administered by McCready and Keene, Inc., as authorized by Indiana Code 16-22-3-11. The plans provide retirement, disability, and death benefits to plan members and beneficiaries. The plans were established by written

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

agreement between the Hospital Board and Trustees and the plan administrator. The plan administrator issues a publicly available financial report that includes financial statements and required supplementary information of the plans. That report may be obtained by contacting:

Riverview Hospital  
305 Westfield Road  
Noblesville, Indiana 46060

Funding Policy and Annual Pension Cost

The contribution requirements of plan members are established by the written agreement between the governing board of the unit and the plan administrator. The Riverview Hospital Employees Pension Plan covers all eligible employees who have been employed by the Hospital prior to July 1, 2008, and is required to contribute 3 percent of an employee's compensation up to \$200,000. Employees who started employment subsequent to June 30, 2008, are not eligible for the plan.

Up until December 31, 2010, the Riverview Hospital 403(b) Retirement Plan was required to match 25 percent of an employee's contribution up to a maximum of 6 percent of the employee's compensation with a maximum employee contribution subject to regulatory caps. As of January 1, 2011, the plan was amended so that the match rate on employee contributions became discretionary.

The Hospital made contributions to both plans in the amount of \$1,316,927, for 2011.

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**REQUIRED SUPPLEMENTARY INFORMATION**

HAMILTON COUNTY  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULES OF FUNDING PROGRESS

Indiana Public Retirement System

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)
07-01-09	\$ 22,964,612	\$ 30,037,782	\$ (7,073,170)	76%	\$ 30,893,093	(23%)
07-01-10	21,933,993	33,935,142	(12,001,149)	65%	31,145,054	(39%)
07-01-11	19,440,406	32,876,697	(13,436,291)	59%	29,516,052	(46%)

Sheriff's Retirement Plan

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)
01-01-10	\$ 15,708,318	\$ 19,761,750	\$ (4,053,432)	79%	\$ 3,509,819	(115%)
01-01-11	17,247,950	21,346,614	(4,098,664)	81%	3,337,372	(123%)
01-01-12	17,874,469	22,513,554	(4,639,085)	79%	3,305,278	(140%)

Sheriff's Benefit Plan

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)
01-01-10	\$ 412,325	\$ 412,325	\$ -	100%	\$ 3,509,819	0%
01-01-11	465,796	465,796	-	100%	3,337,372	0%
01-01-12	467,812	467,812	-	100%	3,305,278	0%

Hamilton County Government Postretirement Benefit Plan

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)
12-31-09	\$ -	\$ 16,607,685	\$ (16,607,685)	0%	\$ 37,687,833	(44%)
12-31-10	-	19,327,896	(19,327,896)	0%	37,032,477	(52%)
12-31-11	-	24,951,991	(24,951,991)	0%	31,203,495	(80%)

The Notes to Required Supplementary Information are an integral part of Required Supplementary Information.

HAMILTON COUNTY  
REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULE -  
GENERAL FUND  
For The Year Ended December 31, 2011

	General Fund			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Budgetary Basis Amounts	
	Original	Final		
Revenues:				
Taxes	\$ 59,057,080	\$ 59,057,080	\$ 51,328,011	\$ (7,729,069)
Intergovernmental	4,010,000	4,010,000	4,894,501	884,501
Charges for services	1,287,900	1,287,900	2,188,195	900,295
Fines and forfeits	260,000	260,000	958,826	698,826
Other	1,584,500	1,584,500	553,737	(1,030,763)
Total revenues	<u>66,199,480</u>	<u>66,199,480</u>	<u>59,923,270</u>	<u>(6,276,210)</u>
Expenditures:				
Current:				
General government:				
Personal services	27,821,446	27,470,202	25,908,275	1,561,927
Supplies	486,529	503,729	372,383	131,346
Other services and charges	13,009,231	13,238,790	10,762,072	2,476,718
Capital outlay	20,357,444	9,200,400	383,261	8,817,139
Total general government	<u>61,674,650</u>	<u>50,413,121</u>	<u>37,425,991</u>	<u>12,987,130</u>
Public safety:				
Personal services	16,862,941	16,768,222	15,640,651	1,127,571
Supplies	1,342,440	1,522,440	1,330,815	191,625
Other services and charges	1,614,271	1,734,305	1,380,911	353,394
Capital outlay	6,120	6,120	6,120	-
Total public safety	<u>19,825,772</u>	<u>20,031,087</u>	<u>18,358,497</u>	<u>1,672,590</u>
Health and welfare:				
Personal services	515,350	515,350	499,921	15,429
Supplies	4,640	4,640	2,850	1,790
Other services and charges	13,049	13,049	7,727	5,322
Total health and welfare	<u>533,039</u>	<u>533,039</u>	<u>510,498</u>	<u>22,541</u>
Total expenditures	<u>82,033,461</u>	<u>70,977,247</u>	<u>56,294,986</u>	<u>14,682,261</u>
Other financing sources (uses):				
Transfers in	172,406	172,406	172,406	-
Transfers out	(882,491)	(882,491)	(882,491)	-
Total other financing sources (uses)	<u>(710,085)</u>	<u>(710,085)</u>	<u>(710,085)</u>	<u>-</u>
Net change in fund balances	(16,544,066)	(5,487,852)	2,918,199	8,406,051
Fund balances - beginning	<u>23,374,327</u>	<u>23,374,327</u>	<u>23,374,327</u>	<u>-</u>
Fund balances - ending	<u>\$ 6,830,261</u>	<u>\$ 17,886,475</u>	<u>\$ 26,292,526</u>	<u>\$ 8,406,051</u>

The Notes to Required Supplementary Information are an integral part of Required Supplementary Information.

HAMILTON COUNTY  
 REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGET/GAAP RECONCILIATION  
 GENERAL FUND  
 For The Year Ended December 31, 2011

The major differences between Budgetary (Non-GAAP) basis and GAAP basis are:

- a. Revenues are recorded when received in cash (budgetary) as opposed to susceptible to accrual (GAAP).
- b. Expenditures are recorded when paid in cash (budgetary) as opposed to when the liability is incurred (GAAP).

Adjustments necessary to convert the results of operations at the end of the year on a budgetary basis to a GAAP basis are as follows:

	General
Net changes in fund balances (budgetary basis)	\$ 2,918,199
Adjustments:	
To adjust revenues for accruals	14,730,278
To adjust expenditures for accruals	560,795
Net change in fund balances (GAAP basis)	\$ 18,209,272

The Notes to Required Supplementary Information are an integral part of Required Supplementary Information.

HAMILTON COUNTY  
REQUIRED SUPPLEMENTARY INFORMATION  
INFRASTRUCTURE - MODIFIED REPORTING

Condition rating of the County's roads and bridges:

	Road Network							
	2011	2010	2009	2008	2007	2006	2005	2004
Average Network Weighted PASER Rating	7.37	6.99	7.62	7.81	8.01	7.13	7.07	6.95

	Bridge Network							
	2011	2010	2009	2008	2007	2006	2005	2004
Weighted Network Sufficiency Rating	88.53	N/A	89.75	N/A	89.28	N/A	88.51	N/A
Percent Network Under 50 Rating	0.43%	N/A	0.33%	N/A	0.23%	N/A	0.41%	N/A
Percent Network Under 20 Rating	0.00%	N/A	0.00%	N/A	0.02%	N/A	0.09%	N/A

Comparison of Needed-To-Actual Maintenance/Preservation (in thousands):

	2011	2010	2009	2008	2007	2006	2005	2004
<b>Road Network</b>								
<b>Needed:</b>								
Maintenance	\$ 3,879	\$ 3,050	\$ 5,830	\$ 4,450	\$ 3,500	\$ 4,300	\$ 4,300	\$ 6,145
Preservation	3,176	5,068	2,144	1,219	856	1,143	706	N/A
<b>Actual:</b>								
Maintenance	3,583	4,136	4,089	4,200	4,297	4,106	4,328	3,950
Preservation	2,564	4,193	1,277	857	509	958	250	N/A
<b>Bridge Network</b>								
<b>Needed:</b>								
Maintenance	\$ 895	\$ 590	\$ 324	\$ 630	\$ 300	\$ 500	\$ 500	\$ 500
Preservation	299	1,069	1,722	905	981	1,636	1,987	N/A
<b>Actual:</b>								
Maintenance	527	518	499	759	204	450	601	438
Preservation	116	986	857	965	511	1,485	1,327	N/A

N/A - Not available

The Notes to Required Supplementary Information are an integral part of Required Supplementary Information.

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HAMILTON COUNTY  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

I. Budgets and Budgetary Accounting

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

On or before August 31, the County auditor submits to the County council 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 County council to obtain taxpayer comments. In September of each year, the County council through the passage of an ordinance approves the budget for the next year. Copies of the budget 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 County receives approval of the Indiana Department of Local Government Finance.

Indiana law restricts the County's maximum tax levy, with certain adjustments and exceptions. If the advertised budget, for funds for which property taxes are levied or for which highway use taxes are received, exceeds the spending and tax limits of the state control laws, an excess levy may be granted by the Indiana Department of Local Government Finance.

The legal level of budgetary control is by object or department within the fund for the General fund, and by object within the fund for all other budgeted funds. The County's management cannot transfer budgeted appropriations between object classifications of a budget without approval of the County Council. Any revisions to the appropriations for any fund or any department of the General fund must be approved by the County Council and, in some instances, by the Indiana Department of Local Government Finance.

Formal budgetary integration is required by state statute and is employed as a management control device. An annual budget was legally adopted for the following funds:

Major funds:

General

Nonmajor funds:

Special revenue:

County Highway	Local Road and Street	Property Reassessment 2015
Park and Recreation	County Health	Property Reassessment
Rainy Day	Surveyor's Corner	Clerk's Perpetuation
Emergency Telephone System	Perpetuation	Plat Book
Emergency Planning	County Sales Disclosure	Highway County Option
Highway Inspection	Innkeeper's Tax	Income Tax
Wireless E911 Telephone System	Park Nonreverting	Park Nonreverting Donation
County Drug Free Community Guardian Ad Litem	Health Maintenance	Tobacco Settlement
Unified Probation User's Fee	Deferral Program	Jury Pay
Intermittent Detention	Pretrial Diversion	County Court User's Fee
	Supplemental Public Defender	County Corrections

Debt service funds:

1997 Highway Bond	Lease Rental	Jail Lease Rental
146 <sup>th</sup> Street Bond	2002 Park Bond	2002 Animal Control Bond
146 <sup>th</sup> Street West	Juvenile Services Lease	2009 Park Bond Debt Service
2008 First Mortgage Bonds	2011 Hamilton County Visitor's and Convention Bureau Sinking	

HAMILTON COUNTY  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
(Continued)

Capital Projects funds: Cumulative Capital Development	County Major Bridge	Cumulative Courthouse
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Expenditures did not exceed appropriations for any funds or any departments within the General Fund, which required legally approved budgets.

II. Infrastructure – Modified Approach

A. Road Network

The condition of road pavement is determined by the Pavement Surface Evaluation and Rating (PASER) method. The PASER system relies on a visual method of rating the surface of the roadway. Specific criteria is used to rate a road segment. Each road segment can receive a PASER rating of between 1 and 10 with 1 being a road that has failed and 10 being a brand new road. The road network's weighted PASER average can be derived by taking the product of a road segments' length times its PASER rating, and then dividing the network sum of the weighted product by the total road network mileage. It is the County's policy to maintain roads at a minimum weighted average of 6.5 PASER rating for the entire road inventory. Assessments are done annually.

B. Bridge Network

The condition of the County's bridges is measured using the Federal Highway Administration's National Bridge Inspection Standards (NBIS) Bridge Sufficiency Rating System. The formula for figuring a bridge's sufficiency rating calculates four separate factors to obtain a numeric value which is fairly representative of a structure's sufficiency to remain in service. The result of the formula (the sufficiency rating) is expressed as a percentage where 100 percent would imply that a bridge is entirely sufficient and 0 percent would imply that a bridge is insufficient. It is the County's policy to maintain a weighted average of 80 (NBIS) Sufficiency Rating for the entire bridge network, no more than 5 percent of the total bridge deck area perform below a sufficiency rating of 50 and no more than 1 percent of the total bridge deck areas perform below a sufficiency rating of 20. Assessments are done on a biennial basis.

## **SUPPLEMENTARY INFORMATION**

HAMILTON COUNTY  
 SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES -  
 GENERAL FUND - BY DEPARTMENT  
 January 1, 2011 to December 31, 2011

Function and Department	Clerk of the Circuit Court				County Auditor			
	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Expenditures:								
Current:								
General government:								
Personal services	\$ 1,556,663	\$ 1,490,222	\$ 1,403,854	\$ 86,368	\$ 1,273,179	\$ 1,266,382	\$ 1,215,658	\$ 50,724
Supplies	14,531	14,531	14,445	86	21,866	21,866	16,079	5,787
Other services and charges	5,330	5,330	2,569	2,761	227,158	227,158	135,598	91,560
Capital outlay	-	-	-	-	-	-	-	-
Total general government	<u>1,576,524</u>	<u>1,510,083</u>	<u>1,420,868</u>	<u>89,215</u>	<u>1,522,203</u>	<u>1,515,406</u>	<u>1,367,335</u>	<u>148,071</u>
Public safety:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total public safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Health and welfare:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Total health and welfare	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 1,576,524</u>	<u>\$ 1,510,083</u>	<u>\$ 1,420,868</u>	<u>\$ 89,215</u>	<u>\$ 1,522,203</u>	<u>\$ 1,515,406</u>	<u>\$ 1,367,335</u>	<u>\$ 148,071</u>

Function and Department	County Treasurer				County Recorder			
	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Expenditures:								
Current:								
General government:								
Personal services	\$ 372,307	\$ 337,533	\$ 311,002	\$ 26,531	\$ 451,501	\$ 451,501	\$ 425,317	\$ 26,184
Supplies	9,550	9,550	7,782	1,768	-	-	-	-
Other services and charges	10,950	10,950	5,203	5,747	3,396	3,396	2,825	571
Capital outlay	-	-	-	-	-	-	-	-
Total general government	<u>392,807</u>	<u>358,033</u>	<u>323,987</u>	<u>34,046</u>	<u>454,897</u>	<u>454,897</u>	<u>428,142</u>	<u>26,755</u>
Public safety:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total public safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Health and welfare:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Total health and welfare	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 392,807</u>	<u>\$ 358,033</u>	<u>\$ 323,987</u>	<u>\$ 34,046</u>	<u>\$ 454,897</u>	<u>\$ 454,897</u>	<u>\$ 428,142</u>	<u>\$ 26,755</u>

County Surveyor				County Assessor				Registration of Voters			
Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
\$ 958,550	\$ 918,538	\$ 895,119	\$ 23,419	\$ 1,830,974	\$ 1,660,697	\$ 1,644,026	\$ 16,671	\$ 108,054	\$ 108,054	\$ 90,492	\$ 17,562
21,136	21,136	16,250	4,886	20,000	20,000	20,000	-	6,297	6,297	5,949	348
36,934	36,934	36,934	-	122,230	153,730	99,178	54,552	16,562	16,562	3,988	12,574
-	-	-	-	-	-	-	-	500	500	-	500
<u>1,016,620</u>	<u>976,608</u>	<u>948,303</u>	<u>28,305</u>	<u>1,973,204</u>	<u>1,834,427</u>	<u>1,763,204</u>	<u>71,223</u>	<u>131,413</u>	<u>131,413</u>	<u>100,429</u>	<u>30,984</u>
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
<u>\$ 1,016,620</u>	<u>\$ 976,608</u>	<u>\$ 948,303</u>	<u>\$ 28,305</u>	<u>\$ 1,973,204</u>	<u>\$ 1,834,427</u>	<u>\$ 1,763,204</u>	<u>\$ 71,223</u>	<u>\$ 131,413</u>	<u>\$ 131,413</u>	<u>\$ 100,429</u>	<u>\$ 30,984</u>

County Cooperative Extension Service				Veterans Services Officer				Court Administration			
Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
\$ 193,030	\$ 173,256	\$ 165,060	\$ 8,196	\$ 68,914	\$ 68,914	\$ 68,914	\$ -	\$ 441,764	\$ 441,764	\$ 440,381	\$ 1,383
7,500	7,500	7,489	11	425	425	369	56	10,051	10,051	8,419	1,632
138,932	138,932	127,047	11,885	78,450	110,450	108,833	1,617	1,685,903	1,685,903	1,478,392	207,511
-	-	-	-	-	-	-	-	48,520	48,520	48,518	2
<u>339,462</u>	<u>319,688</u>	<u>299,596</u>	<u>20,092</u>	<u>147,789</u>	<u>179,789</u>	<u>178,116</u>	<u>1,673</u>	<u>2,186,238</u>	<u>2,186,238</u>	<u>1,975,710</u>	<u>210,528</u>
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
<u>\$ 339,462</u>	<u>\$ 319,688</u>	<u>\$ 299,596</u>	<u>\$ 20,092</u>	<u>\$ 147,789</u>	<u>\$ 179,789</u>	<u>\$ 178,116</u>	<u>\$ 1,673</u>	<u>\$ 2,186,238</u>	<u>\$ 2,186,238</u>	<u>\$ 1,975,710</u>	<u>\$ 210,528</u>

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HAMILTON COUNTY  
 SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES -  
 GENERAL FUND - BY DEPARTMENT  
 January 1, 2011 to December 31, 2011  
 (Continued)

Function and Department	County Council				County Commissioners			
	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Expenditures:								
Current:								
General government:								
Personal services	\$ 175,455	\$ 175,455	\$ 173,527	\$ 1,928	\$ 15,572,741	\$ 15,657,741	\$ 14,761,733	\$ 896,008
Supplies	700	700	20	680	62,143	62,143	57,609	4,534
Other services and charges	43,062	48,062	42,268	5,794	5,418,195	5,418,195	4,442,443	975,752
Capital outlay	19,994,173	8,568,448	-	8,568,448	1,247	45,000	7,405	37,595
Total general government	<u>20,213,390</u>	<u>8,792,665</u>	<u>215,815</u>	<u>8,576,850</u>	<u>21,054,326</u>	<u>21,183,079</u>	<u>19,269,190</u>	<u>1,913,889</u>
Public safety:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total public safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Health and welfare:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Total health and welfare	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 20,213,390</u>	<u>\$ 8,792,665</u>	<u>\$ 215,815</u>	<u>\$ 8,576,850</u>	<u>\$ 21,054,326</u>	<u>\$ 21,183,079</u>	<u>\$ 19,269,190</u>	<u>\$ 1,913,889</u>
Function and Department	County Election Board				Drainage Board			
	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Expenditures:								
Current:								
General government:								
Personal services	\$ 427,385	\$ 427,385	\$ 274,054	\$ 153,331	\$ 14,400	\$ 14,400	\$ 11,360	\$ 3,040
Supplies	53,675	53,675	34,191	19,484	1,290	1,290	567	723
Other services and charges	41,437	41,437	32,750	8,687	37,155	37,155	37,155	-
Capital outlay	-	-	-	-	27,500	27,500	27,500	-
Total general government	<u>522,497</u>	<u>522,497</u>	<u>340,995</u>	<u>181,502</u>	<u>80,345</u>	<u>80,345</u>	<u>76,582</u>	<u>3,763</u>
Public safety:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total public safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Health and welfare:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Total health and welfare	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 522,497</u>	<u>\$ 522,497</u>	<u>\$ 340,995</u>	<u>\$ 181,502</u>	<u>\$ 80,345</u>	<u>\$ 80,345</u>	<u>\$ 76,582</u>	<u>\$ 3,763</u>

Planning Commission				Superior Court I				Superior Court II			
Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
\$ 245,442	\$ 245,442	\$ 230,561	\$ 14,881	\$ 247,854	\$ 247,854	\$ 220,949	\$ 26,905	\$ 192,125	\$ 192,125	\$ 177,052	\$ 15,073
3,920	3,920	3,462	458	8,040	10,740	7,134	3,606	14,700	14,700	5,921	8,779
29,085	35,896	22,283	13,613	41,372	41,372	30,072	11,300	57,039	57,039	19,797	37,242
-	-	-	-	-	-	-	-	-	-	-	-
<u>278,447</u>	<u>285,258</u>	<u>256,306</u>	<u>28,952</u>	<u>297,266</u>	<u>299,966</u>	<u>258,155</u>	<u>41,811</u>	<u>263,864</u>	<u>263,864</u>	<u>202,770</u>	<u>61,094</u>
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
<u>\$ 278,447</u>	<u>\$ 285,258</u>	<u>\$ 256,306</u>	<u>\$ 28,952</u>	<u>\$ 297,266</u>	<u>\$ 299,966</u>	<u>\$ 258,155</u>	<u>\$ 41,811</u>	<u>\$ 263,864</u>	<u>\$ 263,864</u>	<u>\$ 202,770</u>	<u>\$ 61,094</u>

Hamilton County Maintenance				Superior Court III				Superior Court IV			
Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
\$ 970,699	\$ 940,157	\$ 874,457	\$ 65,700	\$ 196,141	\$ 196,141	\$ 189,710	\$ 6,431	\$ 240,477	\$ 240,477	\$ 233,201	\$ 7,276
119,715	134,215	132,248	1,967	48,100	48,100	4,197	43,903	6,700	6,700	2,370	4,330
2,532,213	2,686,461	2,289,718	396,743	82,301	82,301	37,680	44,621	12,556	12,556	7,055	5,501
-	-	-	-	-	-	-	-	-	-	-	-
<u>3,622,627</u>	<u>3,760,833</u>	<u>3,296,423</u>	<u>464,410</u>	<u>326,542</u>	<u>326,542</u>	<u>231,587</u>	<u>94,955</u>	<u>259,733</u>	<u>259,733</u>	<u>242,626</u>	<u>17,107</u>
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
<u>\$ 3,622,627</u>	<u>\$ 3,760,833</u>	<u>\$ 3,296,423</u>	<u>\$ 464,410</u>	<u>\$ 326,542</u>	<u>\$ 326,542</u>	<u>\$ 231,587</u>	<u>\$ 94,955</u>	<u>\$ 259,733</u>	<u>\$ 259,733</u>	<u>\$ 242,626</u>	<u>\$ 17,107</u>

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HAMILTON COUNTY  
 SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES -  
 GENERAL FUND - BY DEPARTMENT  
 January 1, 2011 to December 31, 2011  
 (Continued)

Function and Department	Superior Court V				Superior Court VI			
	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Expenditures:								
Current:								
General government:								
Personal services	\$ 224,639	\$ 223,505	\$ 216,126	\$ 7,379	\$ 204,421	\$ 204,421	\$ 164,507	\$ 39,914
Supplies	5,100	5,100	2,900	2,200	6,000	6,000	1,771	4,229
Other services and charges	13,883	13,883	2,175	11,708	19,410	19,410	2,573	16,837
Capital outlay	-	-	-	-	-	-	-	-
Total general government	<u>243,622</u>	<u>242,488</u>	<u>221,201</u>	<u>21,287</u>	<u>229,831</u>	<u>229,831</u>	<u>168,851</u>	<u>60,980</u>
Public safety:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total public safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Health and welfare:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Total health and welfare	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 243,622</u>	<u>\$ 242,488</u>	<u>\$ 221,201</u>	<u>\$ 21,287</u>	<u>\$ 229,831</u>	<u>\$ 229,831</u>	<u>\$ 168,851</u>	<u>\$ 60,980</u>

Function and Department	Circuit Court				Prosecuting Attorney			
	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Expenditures:								
Current:								
General government:								
Personal services	\$ 178,410	\$ 178,410	\$ 153,214	\$ 25,196	\$ -	\$ -	\$ -	\$ -
Supplies	8,065	8,065	2,318	5,747	-	-	-	-
Other services and charges	45,888	45,888	5,636	40,252	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total general government	<u>232,363</u>	<u>232,363</u>	<u>161,168</u>	<u>71,195</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Public safety:								
Personal services	-	-	-	-	2,005,626	2,024,237	1,959,360	64,877
Supplies	-	-	-	-	15,851	15,851	15,724	127
Other services and charges	-	-	-	-	100,326	112,360	14,164	98,196
Capital outlay	-	-	-	-	-	-	-	-
Total public safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,121,803</u>	<u>2,152,448</u>	<u>1,989,248</u>	<u>163,200</u>
Health and welfare:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Total health and welfare	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 232,363</u>	<u>\$ 232,363</u>	<u>\$ 161,168</u>	<u>\$ 71,195</u>	<u>\$ 2,121,803</u>	<u>\$ 2,152,448</u>	<u>\$ 1,989,248</u>	<u>\$ 163,200</u>

County Sheriff				County Coroner				Prosecutor IV-D			
Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
6,148,053	6,123,965	5,655,960	468,005	67,591	67,591	67,591	-	-	-	-	-
543,864	723,864	666,259	57,605	4,025	4,025	3,310	715	-	-	-	-
280,198	280,198	280,073	125	110,800	110,800	102,982	7,818	-	-	-	-
6,120	6,120	6,120	-	-	-	-	-	-	-	-	-
<u>6,978,235</u>	<u>7,134,147</u>	<u>6,608,412</u>	<u>525,735</u>	<u>182,416</u>	<u>182,416</u>	<u>173,883</u>	<u>8,533</u>	-	-	-	-
-	-	-	-	-	-	-	-	515,350	515,350	499,921	15,429
-	-	-	-	-	-	-	-	4,640	4,640	2,850	1,790
-	-	-	-	-	-	-	-	13,049	13,049	7,727	5,322
-	-	-	-	-	-	-	-	533,039	533,039	510,498	22,541
<u>\$ 6,978,235</u>	<u>\$ 7,134,147</u>	<u>\$ 6,608,412</u>	<u>\$ 525,735</u>	<u>\$ 182,416</u>	<u>\$ 182,416</u>	<u>\$ 173,883</u>	<u>\$ 8,533</u>	<u>\$ 533,039</u>	<u>\$ 533,039</u>	<u>\$ 510,498</u>	<u>\$ 22,541</u>
Jail				Probation				Emergency Management			
Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
3,162,807	3,162,807	2,989,218	173,589	2,609,009	2,546,848	2,409,304	137,544	139,246	139,246	136,582	2,664
730,900	730,900	604,927	125,973	-	-	-	-	3,200	3,200	1,906	1,294
603,371	603,371	385,386	217,985	4,325	4,325	-	4,325	28,050	28,050	16,158	11,892
-	-	-	-	-	-	-	-	-	-	-	-
<u>4,497,078</u>	<u>4,497,078</u>	<u>3,979,531</u>	<u>517,547</u>	<u>2,613,334</u>	<u>2,551,173</u>	<u>2,409,304</u>	<u>141,869</u>	<u>170,496</u>	<u>170,496</u>	<u>154,646</u>	<u>15,850</u>
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
<u>\$ 4,497,078</u>	<u>\$ 4,497,078</u>	<u>\$ 3,979,531</u>	<u>\$ 517,547</u>	<u>\$ 2,613,334</u>	<u>\$ 2,551,173</u>	<u>\$ 2,409,304</u>	<u>\$ 141,869</u>	<u>\$ 170,496</u>	<u>\$ 170,496</u>	<u>\$ 154,646</u>	<u>\$ 15,850</u>

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HAMILTON COUNTY  
 SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES -  
 GENERAL FUND - BY DEPARTMENT  
 January 1, 2011 to December 31, 2011  
 (Continued)

Function and Department	Weights and Measurers				Microfilm			
	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Expenditures:								
Current:								
General government:								
Personal services	\$ 100,522	\$ 100,522	\$ 85,152	\$ 15,370	\$ 87,461	\$ 87,461	\$ 82,270	\$ 5,191
Supplies	5,653	5,653	3,209	2,444	-	-	-	-
Other services and charges	14,941	14,941	7,496	7,445	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total general government	<u>121,116</u>	<u>121,116</u>	<u>95,857</u>	<u>25,259</u>	<u>87,461</u>	<u>87,461</u>	<u>82,270</u>	<u>5,191</u>
Public safety:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total public safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Health and welfare:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Total health and welfare	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 121,116</u>	<u>\$ 121,116</u>	<u>\$ 95,857</u>	<u>\$ 25,259</u>	<u>\$ 87,461</u>	<u>\$ 87,461</u>	<u>\$ 82,270</u>	<u>\$ 5,191</u>

Function and Department	4H Facilities Management				Emergency Medical Services			
	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Expenditures:								
Current:								
General government:								
Personal services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-	-	-	-	-
Other services and charges	8,278	8,278	8,277	1	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total general government	<u>8,278</u>	<u>8,278</u>	<u>8,277</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Public safety:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	324,000	432,000	432,000	-
Capital outlay	-	-	-	-	-	-	-	-
Total public safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>324,000</u>	<u>432,000</u>	<u>432,000</u>	<u>-</u>
Health and welfare:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Total health and welfare	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 8,278</u>	<u>\$ 8,278</u>	<u>\$ 8,277</u>	<u>\$ 1</u>	<u>\$ 324,000</u>	<u>\$ 432,000</u>	<u>\$ 432,000</u>	<u>\$ -</u>

Human Resources				Data Board				Juvenile Services Center			
Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
\$ 161,079	\$ 161,079	\$ 160,925	\$ 154	\$ 1,088,939	\$ 1,061,446	\$ 1,042,485	\$ 18,961	\$ -	\$ -	\$ -	\$ -
5,500	5,500	4,790	710	15,962	15,962	11,643	4,319	-	-	-	-
41,985	41,985	23,452	18,533	1,911,326	1,911,326	1,427,632	483,694	-	-	-	-
-	-	-	-	285,504	410,432	199,872	210,560	-	-	-	-
<u>208,564</u>	<u>208,564</u>	<u>189,167</u>	<u>19,397</u>	<u>3,301,731</u>	<u>3,399,166</u>	<u>2,681,632</u>	<u>717,534</u>	-	-	-	-
-	-	-	-	-	-	-	-	2,214,140	2,187,059	1,964,072	222,987
-	-	-	-	-	-	-	-	44,600	44,600	38,689	5,911
-	-	-	-	-	-	-	-	47,125	47,125	34,572	12,553
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	<u>2,305,865</u>	<u>2,278,784</u>	<u>2,037,333</u>	<u>241,451</u>
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
<u>\$ 208,564</u>	<u>\$ 208,564</u>	<u>\$ 189,167</u>	<u>\$ 19,397</u>	<u>\$ 3,301,731</u>	<u>\$ 3,399,166</u>	<u>\$ 2,681,632</u>	<u>\$ 717,534</u>	<u>\$ 2,305,865</u>	<u>\$ 2,278,784</u>	<u>\$ 2,037,333</u>	<u>\$ 241,451</u>
Aviation Commission				Community Corrections				Safety/Risk Management			
Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
\$ 2,100	\$ 2,100	\$ 840	\$ 1,260	\$ -	\$ -	\$ -	\$ -	\$ 54,788	\$ 54,788	\$ 54,788	\$ -
1,250	1,250	97	1,153	-	-	-	-	8,660	8,660	1,154	7,506
301,690	301,690	298,858	2,832	-	-	-	-	12,070	12,070	6,144	5,926
-	-	-	-	-	-	-	-	-	100,000	99,966	34
<u>305,040</u>	<u>305,040</u>	<u>299,795</u>	<u>5,245</u>	-	-	-	-	<u>75,518</u>	<u>175,518</u>	<u>162,052</u>	<u>13,466</u>
-	-	-	-	516,469	516,469	458,564	57,905	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	116,076	116,076	115,576	500	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	<u>632,545</u>	<u>632,545</u>	<u>574,140</u>	<u>58,405</u>	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
<u>\$ 305,040</u>	<u>\$ 305,040</u>	<u>\$ 299,795</u>	<u>\$ 5,245</u>	<u>\$ 632,545</u>	<u>\$ 632,545</u>	<u>\$ 574,140</u>	<u>\$ 58,405</u>	<u>\$ 75,518</u>	<u>\$ 175,518</u>	<u>\$ 162,052</u>	<u>\$ 13,466</u>

Continued on next page

HAMILTON COUNTY  
 SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES -  
 GENERAL FUND - BY DEPARTMENT  
 January 1, 2011 to December 31, 2011  
 (Continued)

Function and Department	Soil and Water				Totals			
	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Expenditures:								
Current:								
General government:								
Personal services	\$ 181,432	\$ 142,432	\$ 141,541	\$ 891	\$ 27,821,446	\$ 27,470,202	\$ 25,908,275	\$ 1,561,927
Supplies	-	-	-	-	486,529	503,729	372,383	131,346
Other services and charges	19,500	19,500	18,041	1,459	13,009,231	13,238,790	10,762,072	2,476,718
Capital outlay	-	-	-	-	20,357,444	9,200,400	383,261	8,817,139
Total general government	<u>200,932</u>	<u>161,932</u>	<u>159,582</u>	<u>2,350</u>	<u>61,674,650</u>	<u>50,413,121</u>	<u>37,425,991</u>	<u>12,987,130</u>
Public safety:								
Personal services	-	-	-	-	16,862,941	16,768,222	15,640,651	1,127,571
Supplies	-	-	-	-	1,342,440	1,522,440	1,330,815	191,625
Other services and charges	-	-	-	-	1,614,271	1,734,305	1,380,911	353,394
Capital outlay	-	-	-	-	6,120	6,120	6,120	-
Total public safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,825,772</u>	<u>20,031,087</u>	<u>18,358,497</u>	<u>1,672,590</u>
Health and welfare:								
Personal services	-	-	-	-	515,350	515,350	499,921	15,429
Supplies	-	-	-	-	4,640	4,640	2,850	1,790
Other services and charges	-	-	-	-	13,049	13,049	7,727	5,322
Total health and welfare	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>533,039</u>	<u>533,039</u>	<u>510,498</u>	<u>22,541</u>
Total expenditures	<u>\$ 200,932</u>	<u>\$ 161,932</u>	<u>\$ 159,582</u>	<u>\$ 2,350</u>	<u>\$ 82,033,461</u>	<u>\$ 70,977,247</u>	<u>\$ 56,294,986</u>	<u>\$ 14,682,261</u>

## NONMAJOR GOVERNMENTAL FUNDS

**SPECIAL REVENUE FUNDS** - used to account for specific revenues that are legally restricted to expenditures for particular purposes. The title of the fund is descriptive of the activities involved. The County maintains the following nonmajor Special Revenue funds:

- County Highway - To account for highway construction and the operations of the highway and maintenance department. Financing is provided by state motor vehicle highway distributions.
- Local Road and Street - To account for operation and maintenance of local and arterial road and street systems. Financing is provided by state gasoline tax distributions.
- Property Reassessment 2015 - To account for tax revenue raised to fund a reassessment of taxable County property in 2015.
- County Elected Officials Training - To account for monies used solely to provide training of County elected officials as set out in the Indiana Code.
- Park and Recreation - To account for the operations of the County parks and activities sponsored by the parks department. Financing is provided by a specific annual property tax levy and miscellaneous revenues.
- County Health - To account for expenditures for the conservation and improvement of public health. Financing is provided by a specific property tax levy and fees charged for health related permits.
- Property Reassessment - To account for tax revenue raised to fund a reassessment of taxable County property in 2002.
- Rainy Day - The rainy day fund accounts for the expenditures related to various capital projects. Financing is provided by state distribution of County COIT dollars.
- Drainage Maintenance - To account for expenses of maintaining legal drains in the County. Financing is provided by annual assessments upon lands benefited by the periodic maintenance of a drain.
- Surveyor's Corner Perpetuation - To account for expense incurred in the location and perpetuation of the original government survey corners. Financing is provided by a fee charged to record property transfer deeds.
- Recorder's Perpetuation - To account for the cost of preserving records and the improvement of record keeping systems and equipment. Financing is provided by copy fees collected by the County Recorder.
- Clerk's Perpetuation - To account for the cost of preserving records and the improvement of record keeping systems and equipment. Financing is provided by copy fees collected by the Clerk of the Circuit Court.
- Covered Bridge - To account for the collection and payment of monies used to preserve and restore covered bridges located within the County. Financing is provided by a grant from the State of Indiana.

## NONMAJOR GOVERNMENTAL FUNDS

(Continued)

Economic Development -	To account for impact fees assessed to developers of Hamilton County. These fees are remitted to the Hamilton County Economic Development Corporation semiannually.
Art Fund -	To account for revenues from the sale of portraits of the Hamilton County Judicial Center. Proceeds from these sales will be used for art improvement for the Judicial Center.
Unsafe Building -	To account for monies used to repair unsafe buildings within the jurisdiction of the Hamilton County Plan Commission.
Emergency Telephone System -	To account for expenses involved in operating a county-wide emergency telephone service. Revenues are collected by local telephone companies and remitted to the County on a quarterly basis.
County Sales Disclosure -	To account for the County portion of fees charged for filing conveyance of property documents with the County Auditor.
Plat Book -	To account for fees collected by the County Auditor for real property endorsements made.
Emergency Planning -	To provide funding for the preparation, education and implementation of a comprehensive plan in the event of an accident involving hazardous materials. Financing is provided by the state through charges and fees for hazardous material permits.
Innkeeper's Tax -	To account for hotel tax revenues. Revenues are used to fund a County Convention and Tourism Commission.
County Computer Maintenance -	To account for costs incurred in replacing and repairing computer hardware and software for Hamilton County.
Electronic Data -	To account for fees collected for providing duplicate records which are maintained in electronic medium.
Digital Orthophotography -	The fund is a nonreverting fund established for updating the County Geographical Information Systems base map every two to three years. The purpose of the fund is to allow for uniform annual budgeting for expenditures that are less frequent than once a year.
Highway County Option Income Tax -	The highway county option income tax fund is a special revenue fund. It accounts for the county option income tax revenues earmarked for the repair of County roads.
Highway Inspection -	To account for road inspections and other services provided by the County. Financing is provided by fees collected for services rendered.
Park Nonreverting -	To account for monies and fees procured by specific park and recreation activities as directed by the Hamilton County Parks and Recreation Board.

## NONMAJOR GOVERNMENTAL FUNDS

(Continued)

Park Nonreverting Donation -	To account for gifts and donations that are designated by the donor to be used for purposes which would benefit the Hamilton County Parks and Recreation Department.
Wireless E911 Telephone System -	To account for expenses involved in operating a county-wide emergency telephone service. Revenues are collected by local telephone companies and remitted to the state and distributed to counties.
Health Maintenance -	To account for costs of providing expanded or additional health services to the public. Financing is provided by distributions from the State Board of Health.
Tobacco Settlement -	To account for the distribution from the Tobacco Master Settlement Local Health Department Trust Fund. Funds are to be used for smoking cessation programs and support of community programs.
Tobacco Prevention Grant -	To account for the distribution from the Tobacco Use Prevention and Cessation Trust Fund. Funds are to be used for smoking cessation programs and support of community programs.
Health Donation Immunization -	To account for donations to the County Health Department which will be used to fund child immunization programs.
Jail Commissary -	To account for the acquisition and sale of cigarettes, candies and other sundry items by the County Sheriff to inmates incarcerated at the County Jail. Financing is provided by fees for the items sold.
Service of Process -	To account for service of process fees that assist in the provision of retirement and disability benefits to County police officers. Financing is provided by service of process fees collected by the County Sheriff.
Accident Report -	To account for Sheriff Department expenditures related to the keeping of accident reports and records or the prevention of street and highway accidents. Financing is provided by fees charged for furnishing accident reports.
Firearms Training -	To account for Sheriff Department expenditures related to training law enforcement officers in the proper use of firearms or other law enforcement duties. Financing is provided by handgun application fees.
Vehicle Inspection -	To account for fees generated by the inspection of motor vehicles by the County Sheriff's Department. Revenues will be used for law enforcement purposes.
Law Enforcement Continuing Education -	To account for expenditures related to continuing education of law enforcement officers employed by the County. Financing is provided by fees collected for the violation of County ordinances.
Notification -	To account for expenditures related to various law enforcement projects that benefit the Sheriff's Department. Projects are determined at the discretion of the Sheriff. Financing is provided by the collection of service of process fees from Sheriff's real property sales.

## NONMAJOR GOVERNMENTAL FUNDS

(Continued)

Training and Equipment -	To account for costs related to law enforcement training or equipment benefiting the Sheriff's Department. Financing is provided by donations from citizens and organizations within the County.
County Drug Free Community -	To account for the revenue and expenses of a program promoting comprehensive local alcohol and drug abuse prevention initiatives.
Drug Enforcement Grant -	To account for the expenditures related to providing additional drug enforcement programs by the County Sheriff. Financing is provided by federal and state grants.
Sheriff Grant Proceeds -	To account for the expenditures related to providing additional drug enforcement programs by the County Sheriff. Financing is provided by grants.
Drug and Alcohol Nonreverting -	To account for expenditures related to the promotion of or activities promoting the Hamilton County Council on alcohol and other drugs. Revenues are from contributions, gifts, grants and other miscellaneous funds.
Traffic Safety Partnership Nonreverting -	To account for grant monies received from the State of Indiana. Expenditures are used to offset the cost of traffic safety projects.
Fire Investigation Prosecutor -	To account for the costs of assisting the Prosecutor in the investigation of fires that are believed to be intentionally set. Financing is provided by a grant from the State of Indiana.
County Extradition -	To account for expenses of extraditing criminal defendants. Financing is provided by bail bond filing fees.
Deferral Program -	To account for fees collected from individuals involved in the deferral program established by the Prosecuting Attorney.
Jury Pay -	To account for expenditures related to paying fees to prospective jury members. Financing is provided by fees collected from a defendant who is found to have committed a crime, violated a statute defining an infraction, or violated an ordinance of a municipal corporation.
Child Advocacy -	To account for expenditures related to developing interdisciplinary responses to child abuse and neglect situations. Financing is provided through user fees.
Court Appointed Special Advocate -	To account for expenditures related to program to provide advocacy and assistance to children who are involved in the court system. Financing is provided through state grants.
Guardian Ad Litem -	To account for expenditures related to program to provide guardian ad litem services. Financing is provided through user fees.

## NONMAJOR GOVERNMENTAL FUNDS

(Continued)

Pretrial Diversion -	To account for the collection and payments related to a program that removes certain criminal offenders from the judicial system prior to the trial. Financing is provided by the collection of user fees from those individuals participating in the program.
County Court User's Fee -	To account for the expenditures related to the alcohol and drug services rehabilitation program established by the courts within the County. Financing is provided by users fees charged to the individuals placed in the program.
Unified Probation User's Fee -	To account for various probation program costs. Financing is provided by user fee charges collected by the Clerk of the Circuit Court from the Superior and Circuit Courts.
Supplemental Public Defender -	To account for the costs of public defender representation ordered by Hamilton County Courts. Financing is provided by charges assessed to individuals represented by Public Defenders.
Title IV-D Incentive -	To account for reimbursements related to the operation of the Child Support Enforcement (Title 4-D) Program. This funding is to be used for Title 4-D Program purposes.
Campaign Finance Enforcement -	To account for funds to augment and supplement funds otherwise appropriated for the administration of the campaign finance enforcement statute. Financing is provided by fines collected by the Clerk of the Circuit Court for campaign finance violations.
County Corrections -	Accounting of monies received from the State of Indiana. These monies are to be used to fund the operations of the Hamilton County Jail and the Hamilton County Corrections Center. Funds must be appropriated by Hamilton County Council.
Community Corrections Home Detention -	To account for fees collected from offenders used to offset the costs of administering a house arrest program.
Intermittent Detention -	To account for fees collected by Community Corrections, used to offset the costs of administering short-term incarceration programs.
Community Transition -	To account for grant monies received from the State of Indiana. Expenditures are used to offset the cost of programs administered by Community Corrections.
Juvenile Justice Challenge Grant -	To account for grant monies received from the state. Funds are expended by the Prosecuting Attorney and Hamilton Centers for "Out of School Suspension Programming."
IV-D Incentive Clerk -	To account for IV-D Incentive funds collected and disbursed as set forth in the Indiana Code.

## NONMAJOR GOVERNMENTAL FUNDS

(Continued)

Drug Court -	To account for monies collected and disbursed under Indiana Code 33-23-16-5 and Indiana Code 33-37-8-5.
County Identification Security Protection -	To account for expenditures related to costs to purchase, upgrade, implement or maintain redacting technology used in the County Recorder's office as required by Indiana Code 36-2-7. Financing is provided by recording fees.
Indianapolis Executive Airport Nonreverting -	To account for costs associated with environmental remediation of Indianapolis Executive Airport. Financed by funds created during purchase through escrow.
Surveyor's Cash Surety -	To account for cash sureties held from developers to guarantee the performance of certain obligations of the developer, pending the completion and inspection of certain infrastructure being completed by developers.
2010 Interlocal 96 <sup>th</sup> Street/421 TIF -	To account for funds in excess increment of 96 <sup>th</sup> /421 TIF area to pay for land acquisition, construction and construction inspection.
US 31 Ramps EDA -	To account for monies funded by the issuance of Hamilton County Redevelopment District County Option Income Refund Bonds of 2010 Series A and B to pay for issuance cost and contingencies as set out by final statement.
Park and Recreation Grant -	To account for grant monies received by Hamilton County related to park and recreation department programs and operations. Financing is provided through grants.
Prosecutor Grant -	To account for grant monies received by Hamilton County related to prosecutor department programs and operations. Financing is provided through grants.
CDBG Noblesville Housing Authority -	To account for expenditures related to housing construction projects. Financing is provided by Community Development Block Grant (CDBG) revenues.
Hamilton County Traffic Safety Partnership -	To account for grant monies received from the state of Indiana and are used to offset the cost of traffic safety projects.
2008 State Criminal Alien Assistance -	To account for the salary cost incurred by correctional officer for the incarceration of undocumented criminal aliens.
Solid Waste District -	To accumulate monies for the operations of a household hazardous waste facility pursuant to Indiana Code 13-21-3-12. Financing provided by property tax levy and state grants.
Special Task Team Pretrial -	To account for U.S. currency, vehicles, personal property and real property that was used in or facilitated the violation of criminal statutes pending trial or court order and has not yet had title or ownership transferred to the Hamilton County Special Task Team.

## NONMAJOR GOVERNMENTAL FUNDS

(Continued)

Special Task Team Forfeited -	To account for property transferred to the Special Task Team due to court order, decree, adjudication or other lawful transfer.
Employee Wellness Benefit -	To account for monies procured from donations for the purpose financing Hamilton County Employee Wellness Event.
Soil and Water Salary -	To account for funds to pay the salary of an Urban Conservationist from the Soil and Water District.
Neighborhood Stabilization -	To account for grant monies received from U.S. Department of Housing and Urban Development to assist with the purchase of foreclosed properties.
Community Corrections -	To account for state funds received for administering juvenile and adult rehabilitation programs.
Foreign Language Interpreter Grant -	To account for monies received from Indiana Supreme Court for use in defraying cost associated with providing qualified court interpreters.
H1N1 PH Emergency Response -	To account for monies received from Indiana State Department of Health for use in paying for H1N1 supplies, personnel, and contract labor with schools and nursing services.
2008 Community Development Block Grant -	To account for grant monies and expenditures related to housing construction projects. Financing provided by Community Development Block Grant revenues.
Parks EECBG Solar System -	To account for monies received from Indiana Department of Energy to be used for the installation of 15,500 kilowatt solar system at Cool Creek Nature Center for reduction of energy usage and educational tool.
EECBG LED Lighting -	To account for grant monies received from the National Energy Technology to replace existing fluorescent tube lighting with new LED tube lighting for energy savings.
2009 Community Development Block Grant -	To account for grant monies and expenditures related to housing construction projects. Financing provided by Community Development Block Grant revenues.
Mule Barn Maintenance -	To account for ARRA monies from Indiana Department of Transportation for utilizing federal funds for transportation.

## NONMAJOR GOVERNMENTAL FUNDS

(Continued)

H1N1 Health Emergency Response Phase III -	To account for monies received from Indiana State Department of Health for use in paying for continued H1N1 supplies, personnel, and contracted labor.
Monon Greenway -	To account for monies received from Indiana Department of Transportation for use in acquiring right-of-way on the Monon Greenway corridor from 216 <sup>th</sup> Street to Lamong Road for expansion of trail system.
Family Justice Center -	To account for monies received from the Indiana Criminal Justice Institute to explore the best approach for creating a Family Justice Center in Hamilton County.
Olio Road - 126 <sup>th</sup> to 136 <sup>th</sup> -	To account for ARRA monies from Indiana Department of Transportation for utilizing federal funds for transportation enhancement project.
Olio Road - Preventative Maintenance -	To account for ARRA monies from Indiana Department of Transportation for utilizing federal funds for transportation enhancement project.
Traffic Partnership 09/10 -	To account for grant monies received from the State of Indiana for use in offsetting costs associated with traffic safety projects.
2009 State Criminal Assistance -	To account for monies received from the State of Indiana for use in offsetting costs associated with the detention of illegal immigrants.
2010 Janus Transit Operating -	To account for monies from Indiana Department of Transportation for utilizing federal funds for operating and capital assistance, feasibility studies and intercity bus assistance, to provide services for public transportation in rural and small urban areas.
Cumberland Road -	To account for ARRA monies from Indiana Department of Transportation for utilizing federal funds for transportation or transportation enhancement projects.
Towne and Cumberland Road -	To account for ARRA monies from Indiana Department of Transportation for utilizing federal funds for transportation or transportation enhancement projects.
Transit 2010 Grant -	To account for monies from Indiana Department of Transportation for utilizing federal funds for operating and capital assistance, feasibility studies and intercity bus assistance, to provide services for public transportation in rural and small urban areas.
IV-D Incentive Prosecutor -	To account for IV-D Incentive funds as collected and disbursed as set forth in the Indiana Code.

## NONMAJOR GOVERNMENTAL FUNDS

(Continued)

Airport Improvement - South Apron -	To account for funding from Federal Aviation Administration used for infrastructure improvements at Indianapolis Executive Airport.
2009 Portable Courtroom -	To account for grant funds used to obtain two state of the art, portable, courtroom evidence presentation systems.
Cities Readiness Preparedness 10/11 -	To account for monies received from Indiana State Department of Health for the purpose of engaging in cities readiness initiative activities to provide prophylaxis to 100 percent of the population within 48 hours.
Elections Grant –	To account for grant funds to be utilized for the elections process.
Bike Facility 106 <sup>th</sup> Street/ College Trail -	To account for ARRA monies from Indiana Department of Transportation for utilizing federal funds for transportation or transportation enhancement project.
Airport Improvement – South Apron #2 -	To account for funding from the Federal Aviation Administration, used for the expansion of the south apron project at the Indianapolis Executive Airport.
Community Development Block Grant 2010 -	To account for monies related to housing construction projects. Financing provided by Community Development Block Grant revenues.
2009 Childhood Immunization -	To account for monies from Indiana Department of Health for eligible costs and services such as supplies and equipment to increase immunization rates.
Communications Vehicle -	To account for monies from Indiana Department of Homeland Security for purchasing a mobile public safety answering point.
State Criminal Alien Assistance 2010 -	To account for monies received from the State of Indiana for use in offsetting costs associated with detention of illegal immigrants.
2011 Janus Transit Grant -	To account for monies from Indiana Department of Transportation for utilizing federal funds for operating and capital assistance, feasibility studies and intercity bus assistance, to provide services for public transportation in rural and small urban areas.
Base Public Health Emergency -	To account for monies from the state that are used to further public health preparedness capabilities by the local health department.
Traffic Partnership 2010/2011 -	To account for grant monies from the State of Indiana for use in offsetting costs associated with traffic safety projects.

## NONMAJOR GOVERNMENTAL FUNDS

(Continued)

2010 EMPG Bonus Grant -	To account for grant monies received from EMA for reimbursement of Interoperable Communications Equipment and handheld anemometers.
2011 HMEP Grant -	To account for grant monies received from U.S. Department of Transportation to enhance state and local hazardous materials and emergency planning and training.
Medical Reserve Corps 2011 -	To account for monies from Indiana Department of Health for Medical Reserve Corps to supplement and assist local public health and medical emergencies.
VOCA Training Grant 2011 -	To account for monies from U.S. Department of Justice for Hamilton County Family Justice Center to fund the development of a data system for collection of data regarding victim's services.
Legacy Cool Creek Concert Series Grant -	To account for monies that will support the 2011 Summer Concert Series at Cool Creek and Coxhall Parks.
Community Corrections Grant 11/12 -	To account for state grant funds for administering juvenile and adult rehabilitation programs.
Emergency Management PERF 2009/2010 -	To account for state grant funds used to reimburse salaries of Emergency Management staff.
Hamilton County Traffic Safety Partnership -	To account for grant monies received from the State of Indiana for use in offsetting costs associated with traffic safety projects.
State Criminal Alien Assistance 2011 -	To account for monies received from the State of Indiana for use in offsetting costs associated with the detention of illegal immigrants.
Airport Improvement AIP 22 -	To account for funding from Federal Aviation Administration used for infrastructure improvements at Indianapolis Executive Airport.
Community Development Block Program Income -	To account for program income monies received by the recipient or a sub-recipient directly generated from the use of CDBG funds.
Federal Equitable Shared Property -	To account for expenditures as set out in the Federal Equitable Sharing program.

## NONMAJOR GOVERNMENTAL FUNDS

(Continued)

Auditor's Ineligible Deductions -	To account for monies expended for the sole purpose of discovering property that is eligible for a standard deduction and other expenses of the office of the County Auditor.
IV-D Incentive County -	To account for reimbursements related to the operation of the Child Support Enforcement Program. The funding is to be used for the Title IV-D program purposes.
County Offender Transportation -	To account for monies used to defray the cost of returning to the state, probationers who violate their conditions of supervision.
Levy Excess -	To account for the ad valorem property tax levy actually collected by a civil taxing unit, for the taxes first due and payable during a particular calendar year that exceeds the civil taxing unit's ad valorem property tax levy, as approved by the department of local government finance under Indiana Code 6-1.1-17.

**DEBT SERVICE FUNDS** - Debt service funds are used to account for the accumulation of resources for and the servicing of general long-term debt (e.g., general obligation bonds and capital leases for buildings) from governmental resources.

1997 Highway Bond -	To accumulate monies for repayment of the \$18,160,000 Highway Construction General Obligation Bonds which are serial bonds due in annual installments through January 2014. Financing is provided by County Option Income Tax Revenue.
Lease Rental -	To accumulate monies for the payment of the \$30,025,800 Hamilton County Public Building Corporation (Building Authority) lease which is due in semi-annual installments through July 15, 2014. Financing is provided by a specific annual property tax levy. Property taxes levied in excess of the actual requirements are legally restricted to this fund. Lease rental payments are transferred to the Building Authority. The Building Authority will subsequently retire the bonded indebtedness incurred in constructing the Judicial Center.
Jail Lease Rental -	To accumulate monies for the payment of the \$13,647,000 Hamilton County Public Building Corporation (Building Authority) lease which is due in semi-annual installments through January 15, 2015. Financing is provided by a specific annual property tax levy. Property taxes levied in excess of the actual requirements are legally restricted to this fund. Lease rental payments are transferred to the Building Authority. The Building Authority will subsequently retire the bonded indebtedness incurred in constructing the Jail and Jail Administration Building.
146th Street Bond -	To accumulate monies for payment of the 146th Street Redevelopment Authority lease. Financing is provided by County Option Income Tax revenue, Tax Increment Financing revenue, and County Major Bridge Fund revenue.
2002 Park Bond -	To accumulate monies for payment of the 2002 Park general obligation bond. Financing is provided by property tax levy.

## NONMAJOR GOVERNMENTAL FUNDS

(Continued)

2002 Animal Control Bond -	To accumulate monies for payment of the 2002 Animal Control general obligation bond. Financing is provided by property tax levy.
2011 Park District Refunding Bond -	To account for the current refunding of \$3,220,000 of outstanding park debt and to pay for various park improvements and issuance costs.
146 <sup>th</sup> Street West -	To accumulate monies for payment of the 146 <sup>th</sup> Street West project debt. Financing is provided by Tax Increment Financing revenue.
Juvenile Services Lease -	To accumulate monies for payment of the Juvenile Services Center lease. Financing is provided by property tax levy.
2009 Park Bond Debt Service -	To accumulate monies for repayment of \$2,150,000 general obligation bond. Bonds are payable from ad valorem taxes to be levied against all taxable property within the County.
2008 First Mortgage Bonds -	To accumulate monies for repayment of \$41,655,000 bond. Lease rental is payable from ad valorem taxes to be levied against all taxable property within the County.
2011 Hamilton County Visitors and Convention Bureau Sinking -	To accumulate monies for the repayment of the \$3,450,000 Hamilton County Indiana Revenue Bonds of 2011 that will promote and encourage conventions, visitors and tourism within the County.
2011 Hamilton County Visitors and Convention Bureau Debt Service Reserve -	To account for debt service reserve necessary for the associated bond issue.
Redevelopment Commission Debt Service -	To accumulate monies for the repayment Tax Increment Financing (TIF) Bonds which are serial bonds due in annual installments. The bonds were issued for public improvements in special property tax incremental financing districts. Financing is provided through property tax revenue generated from the districts.
Redevelopment Authority Debt Service -	The redevelopment authority debt service fund accounts for the debt service activities of the Hamilton County Redevelopment Authority. It accounts for the proceeds of tax increment financing bonds that are used to construct infrastructure.

## NONMAJOR GOVERNMENTAL FUNDS

(Continued)

Building Authority - To accumulate monies for the repayment of Hamilton County Public Building Corporation (Building Authority) General Obligation Bonds which are serial bonds due in annual installments. The bonds were issued for the construction and/or renovation of the County Judicial Center and Jail buildings. Financing is provided by semiannual lease payments from the Lease Rental and Jail Lease Rental Funds.

**CAPITAL PROJECTS FUNDS** - Capital projects funds are used to account for acquisition and construction of major capital facilities other than those financed by proprietary and trust fund types.

Cumulative Capital Development - To account for the financing and construction of capital improvements. Financing is provided by an annual property tax levy.

General Drain Improvement - To account for the financing and construction or reconstruction of legal drains in the County. Financing is provided by assessments on real property benefited by such improvements. Affected property owners can either pay the entire assessment at the beginning of the project or pay in semiannual installments over a five year period.

County Major Bridge - To account for the financing and construction of major bridges as defined by state statute. Financing is provided by an annual property tax levy.

146<sup>th</sup> Street Construction - To account for expenditures related to the reconstruction of 146<sup>th</sup> Street. Financing is provided by County Option Income Tax revenues.

Hazel Dell Road Improvement - To account for expenditures related to design and construction of Hazel Dell Road. Financing is provided by participating governmental units.

96<sup>th</sup> Street/US 421 - To accumulate monies for design and construction at the intersection of 96<sup>th</sup> Street and US 421. Financing is provided by Tax Increment Financing revenue.

Clay Township Trailways - To account for expenditures related to construction of a trailways project. Financing has been provided by state grants.

Airport Capital - To account for expenditures related to improvements made to the airport purchased by the County.

Revolving Airport Capital - To account for expenditures related to cost of construction, design, land acquisition and professional fees for airport capital improvements. Financing provided through federal and state grant awards.

Cumulative Courthouse - To account for the financing and construction of capital improvements. Financing is provided by an annual property tax levy.

Olio Road Bridge/ I-69 - To account for revenue and expenditures associated with the construction of the bridge on Olio Road over I-69.

## NONMAJOR GOVERNMENTAL FUNDS

(Continued)

### 2009 Park Bond

Proceeds -

To account for expenditures related to various capital projects within the Hamilton County Parks and Recreation department financed by general obligation bonds issued in 2009.

### Redevelopment

Commission Capital  
Projects -

The redevelopment commission capital projects fund accounts for the capital activities of the Hamilton County Redevelopment Commission. It accounts for the proceeds of tax increment financing bonds that are used to construct infrastructure.

### Building Authority

Capital Projects -

To account for the capital activities of the Hamilton Building Corporation (a blended component unit). It accounts for the proceeds of general obligation bonds. The proceeds will be used to construct infrastructure projects of the County.

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HAMILTON COUNTY  
COMBINING BALANCE SHEET -  
NONMAJOR GOVERNMENTAL FUNDS  
December 31, 2011

<u>Assets</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Totals</u>
Cash and cash equivalents	\$ 62,459,891	\$ 15,187,304	\$ 19,299,734	\$ 96,946,929
Receivables:				
Taxes	1,448,200	392,641	270,448	2,111,289
Accounts	553,787	-	10,000	563,787
Special assessments	108,664	-	296,101	404,765
Intergovernmental	1,334,034	147,154	107,589	1,588,777
Interfund receivable:				
Interfund receivable	-	-	215,868	215,868
 Total assets	 <u>\$ 65,904,576</u>	 <u>\$ 15,727,099</u>	 <u>\$ 20,199,740</u>	 <u>\$ 101,831,415</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ 448,200	\$ -	\$ 99,990	\$ 548,190
Accrued payroll and withholdings payable	457,571	-	-	457,571
Contracts payable	72,000	-	817,480	889,480
Interfund payable:				
Interfund payable	215,868	-	-	215,868
Unavailable revenue	274,465	539,795	372,037	1,186,297
Compensated absences	10,067	-	-	10,067
 Total liabilities	 <u>1,478,171</u>	 <u>539,795</u>	 <u>1,289,507</u>	 <u>3,307,473</u>
Fund balances:				
Restricted	44,850,969	15,187,304	17,487,189	77,525,462
Committed	15,694,304	-	-	15,694,304
Assigned	3,881,132	-	1,423,044	5,304,176
 Total fund balances	 <u>64,426,405</u>	 <u>15,187,304</u>	 <u>18,910,233</u>	 <u>98,523,942</u>
 Total liabilities and fund balances	 <u>\$ 65,904,576</u>	 <u>\$ 15,727,099</u>	 <u>\$ 20,199,740</u>	 <u>\$ 101,831,415</u>

HAMILTON COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NONMAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2011

	Special Revenue	Debt Service	Capital Projects	Totals
Revenues:				
Taxes:				
Property	\$ 7,277,765	\$ 11,940,545	\$ 7,783,095	\$ 27,001,405
Income	8,097,538	-	-	8,097,538
Other	2,563,492	-	-	2,563,492
Special assessments	2,457,961	-	261,086	2,719,047
Licenses and permits	359,595	-	-	359,595
Intergovernmental	11,636,817	782,893	548,003	12,967,713
Charges for services	6,759,975	-	43,240	6,803,215
Fines and forfeits	1,516,015	-	-	1,516,015
Other	284,387	8,779	104,057	397,223
	<u>40,953,545</u>	<u>12,732,217</u>	<u>8,739,481</u>	<u>62,425,243</u>
Total revenues				
Expenditures:				
Current:				
General government	10,245,079	19,026	2,042,208	12,306,313
Public safety	7,894,333	-	-	7,894,333
Highways and streets	4,559,749	-	128,336	4,688,085
Health and welfare	1,833,800	-	-	1,833,800
Culture and recreation	2,792,214	-	-	2,792,214
Debt service:				
Principal	-	12,530,000	-	12,530,000
Interest	-	7,769,015	-	7,769,015
Bond issue costs	132,002	428,409	-	560,411
Capital outlay:				
General government	5,729,180	-	1,158,783	6,887,963
Public safety	580,678	-	81,593	662,271
Highways and streets	1,895,977	-	10,568,128	12,464,105
Culture and recreation	-	-	87,169	87,169
	<u>35,663,012</u>	<u>20,746,450</u>	<u>14,066,217</u>	<u>70,475,679</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures				
	<u>5,290,533</u>	<u>(8,014,233)</u>	<u>(5,326,736)</u>	<u>(8,050,436)</u>
Other financing sources (uses):				
Issuance of debt	3,450,000	16,895,000	-	20,345,000
Issuance of refunding bonds	-	3,280,000	-	3,280,000
Bond premium	-	69,610	-	69,610
Bond discount	(11,604)	(121,498)	-	(133,102)
Payment to refunded bond escrow	-	(12,880,000)	-	(12,880,000)
Transfers in	2,461,546	15,813,646	788,546	19,063,738
Transfers out	(4,550,122)	(15,980,791)	(2,685,740)	(23,216,653)
	<u>1,349,820</u>	<u>7,075,967</u>	<u>(1,897,194)</u>	<u>6,528,593</u>
Total other financing sources and uses				
Net change in fund balances				
	6,640,353	(938,266)	(7,223,930)	(1,521,843)
Fund balances - beginning				
	<u>57,786,052</u>	<u>16,125,570</u>	<u>26,134,163</u>	<u>100,045,785</u>
Fund balances - ending				
	<u>\$ 64,426,405</u>	<u>\$ 15,187,304</u>	<u>\$ 18,910,233</u>	<u>\$ 98,523,942</u>

HAMILTON COUNTY  
 COMBINING BALANCE SHEET -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 December 31, 2011

<u>Assets</u>	<u>County Highway</u>	<u>Local Road and Street</u>	<u>Property Reassessment 2015</u>	<u>County Elected Officials Training</u>
Cash and cash equivalents	\$ 4,076,394	\$ 484,433	\$ 342,887	\$ 18,837
Receivables:				
Taxes	-	-	15,498	-
Accounts	-	-	-	-
Special assessments	-	-	-	-
Intergovernmental	<u>558,211</u>	<u>157,986</u>	<u>5,689</u>	<u>-</u>
Total assets	<u>\$ 4,634,605</u>	<u>\$ 642,419</u>	<u>\$ 364,074</u>	<u>\$ 18,837</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ 122,744	\$ 2,891	\$ -	\$ -
Accrued payroll and withholdings payable	122,108	-	-	-
Contracts payable	-	17,895	-	-
Interfund payable:				
Interfund payable	-	-	-	-
Unavailable revenue	-	-	21,187	-
Compensated absences	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>244,852</u>	<u>20,786</u>	<u>21,187</u>	<u>-</u>
Fund balances:				
Restricted	3,727,546	559,081	342,887	-
Committed	-	-	-	18,837
Assigned	<u>662,207</u>	<u>62,552</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>4,389,753</u>	<u>621,633</u>	<u>342,887</u>	<u>18,837</u>
Total liabilities and fund balances	<u>\$ 4,634,605</u>	<u>\$ 642,419</u>	<u>\$ 364,074</u>	<u>\$ 18,837</u>

Park and Recreation	County Health	Property Reassessment	Rainy Day	Drainage Maintenance	Surveyor's Corner Perpetuation	Recorder's Perpetuation
\$ 2,462,127	\$ 316,599	\$ 1,632,573	\$ 12,150,660	\$ 12,257,753	\$ 248,449	\$ 1,089,124
120,200	39,539	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	108,664	-	-
45,150	14,852	-	-	-	-	-
<u>\$ 2,627,477</u>	<u>\$ 370,990</u>	<u>\$ 1,632,573</u>	<u>\$ 12,150,660</u>	<u>\$ 12,366,417</u>	<u>\$ 248,449</u>	<u>\$ 1,089,124</u>
\$ 30,273	\$ 3,833	\$ 1,192	\$ 66,539	\$ 30,127	\$ 511	\$ 5,417
53,411	60,981	14,980	-	-	2,411	3,160
-	-	-	-	1,116	-	-
-	-	-	-	215,868	-	-
165,350	54,391	-	-	-	-	-
1,638	-	-	-	-	-	-
<u>250,672</u>	<u>119,205</u>	<u>16,172</u>	<u>66,539</u>	<u>247,111</u>	<u>2,922</u>	<u>8,577</u>
2,324,447	250,907	1,616,401	-	12,119,306	245,527	1,080,547
-	-	-	10,856,579	-	-	-
52,358	878	-	1,227,542	-	-	-
<u>2,376,805</u>	<u>251,785</u>	<u>1,616,401</u>	<u>12,084,121</u>	<u>12,119,306</u>	<u>245,527</u>	<u>1,080,547</u>
<u>\$ 2,627,477</u>	<u>\$ 370,990</u>	<u>\$ 1,632,573</u>	<u>\$ 12,150,660</u>	<u>\$ 12,366,417</u>	<u>\$ 248,449</u>	<u>\$ 1,089,124</u>

Continued on next page

HAMILTON COUNTY  
 COMBINING BALANCE SHEET -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 December 31, 2011  
 (Continued)

<u>Assets</u>	<u>Clerk's Perpetuation</u>	<u>Covered Bridge</u>	<u>Economic Development</u>	<u>Art Fund</u>
Cash and cash equivalents	\$ 255,319	\$ 25,565	\$ 26,525	\$ 180
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	-	-
Special assessments	-	-	-	-
Intergovernmental	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 255,319</u>	<u>\$ 25,565</u>	<u>\$ 26,525</u>	<u>\$ 180</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ 718	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	3,643	-	-	-
Contracts payable	-	-	-	-
Interfund payable:				
Interfund payable	-	-	-	-
Unavailable revenue	-	-	-	-
Compensated absences	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	<u>4,361</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Restricted	250,958	25,565	-	-
Committed	-	-	26,525	180
Assigned	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	<u>250,958</u>	<u>25,565</u>	<u>26,525</u>	<u>180</u>
Total liabilities and fund balances	<u>\$ 255,319</u>	<u>\$ 25,565</u>	<u>\$ 26,525</u>	<u>\$ 180</u>

Unsafe Building	Emergency Telephone System	County Sales Disclosure	Plat Book	Emergency Planning	Innkeeper's Tax	County Computer Maintenance
\$ 5,000	\$ 2,549,294	\$ 55,652	\$ 183,311	\$ 68,295	\$ 204,052	\$ 1,400,309
-	-	-	-	-	172,420	-
-	539,674	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 5,000</u>	<u>\$ 3,088,968</u>	<u>\$ 55,652</u>	<u>\$ 183,311</u>	<u>\$ 68,295</u>	<u>\$ 376,472</u>	<u>\$ 1,400,309</u>

\$ -	\$ 2,608	\$ -	\$ -	\$ 52	\$ -	\$ -
-	41,353	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	8,429	-	-	-	-	-
-	52,390	-	-	52	-	-
5,000	2,968,422	55,652	183,311	68,243	376,472	-
-	-	-	-	-	-	1,400,309
-	68,156	-	-	-	-	-
<u>5,000</u>	<u>3,036,578</u>	<u>55,652</u>	<u>183,311</u>	<u>68,243</u>	<u>376,472</u>	<u>1,400,309</u>
<u>\$ 5,000</u>	<u>\$ 3,088,968</u>	<u>\$ 55,652</u>	<u>\$ 183,311</u>	<u>\$ 68,295</u>	<u>\$ 376,472</u>	<u>\$ 1,400,309</u>

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HAMILTON COUNTY  
 COMBINING BALANCE SHEET -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 December 31, 2011  
 (Continued)

<u>Assets</u>	Electronic Data	Digital Orthophotography	Highway County Option Income Tax	Highway Inspection
Cash and cash equivalents	\$ 84,831	\$ 753,077	\$ 6,007,742	\$ 144,221
Receivables:				
Taxes	-	-	1,017,885	-
Accounts	-	-	-	-
Special assessments	-	-	-	-
Intergovernmental	-	-	-	-
<b>Total assets</b>	<u>\$ 84,831</u>	<u>\$ 753,077</u>	<u>\$ 7,025,627</u>	<u>\$ 144,221</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 1,535	\$ -
Accrued payroll and withholdings payable	-	-	-	-
Contracts payable	-	-	52,141	-
Interfund payable:				
Interfund payable	-	-	-	-
Unavailable revenue	-	-	-	-
Compensated absences	-	-	-	-
<b>Total liabilities</b>	<u>-</u>	<u>-</u>	<u>53,676</u>	<u>-</u>
Fund balances:				
Restricted	84,831	-	5,240,043	144,221
Committed	-	753,077	-	-
Assigned	-	-	1,731,908	-
<b>Total fund balances</b>	<u>84,831</u>	<u>753,077</u>	<u>6,971,951</u>	<u>144,221</u>
<b>Total liabilities and fund balances</b>	<u>\$ 84,831</u>	<u>\$ 753,077</u>	<u>\$ 7,025,627</u>	<u>\$ 144,221</u>

<u>Park Nonreverting</u>	<u>Park Nonreverting Donation</u>	<u>Wireless E911 Telephone System</u>	<u>Health Maintenance</u>	<u>Tobacco Settlement</u>	<u>Tobacco Prevention Grant</u>	<u>Health Donation Immunization</u>
\$ 521,754	\$ 80,652	\$ 1,143,510	\$ 131,742	\$ 210,244	\$ 96,000	\$ 2,007
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	32,500	-
<u>\$ 521,754</u>	<u>\$ 80,652</u>	<u>\$ 1,143,510</u>	<u>\$ 131,742</u>	<u>\$ 210,244</u>	<u>\$ 128,500</u>	<u>\$ 2,007</u>
\$ 1,121	\$ 20	\$ 6,128	\$ -	\$ -	\$ 4,000	\$ -
-	-	-	2,462	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,121</u>	<u>20</u>	<u>6,128</u>	<u>2,462</u>	<u>-</u>	<u>4,000</u>	<u>-</u>
520,633	80,632	1,134,302	129,280	210,244	124,500	2,007
-	-	-	-	-	-	-
-	-	3,080	-	-	-	-
<u>520,633</u>	<u>80,632</u>	<u>1,137,382</u>	<u>129,280</u>	<u>210,244</u>	<u>124,500</u>	<u>2,007</u>
<u>\$ 521,754</u>	<u>\$ 80,652</u>	<u>\$ 1,143,510</u>	<u>\$ 131,742</u>	<u>\$ 210,244</u>	<u>\$ 128,500</u>	<u>\$ 2,007</u>

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HAMILTON COUNTY  
 COMBINING BALANCE SHEET -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 December 31, 2011  
 (Continued)

<u>Assets</u>	<u>Jail Commissary</u>	<u>Service of Process</u>	<u>Accident Report</u>	<u>Firearms Training</u>
Cash and cash equivalents	\$ 24,663	\$ 241,182	\$ 714	\$ 64,715
Receivables:				
Taxes	-	-	-	-
Accounts	-	12,658	-	1,140
Special assessments	-	-	-	-
Intergovernmental	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 24,663</u>	<u>\$ 253,840</u>	<u>\$ 714</u>	<u>\$ 65,855</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-
Contracts payable	-	-	-	-
Interfund payable:				
Interfund payable	-	-	-	-
Unavailable revenue	-	-	-	-
Compensated absences	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances:				
Restricted	-	-	714	65,855
Committed	24,663	253,840	-	-
Assigned	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities and fund balances	<u>\$ 24,663</u>	<u>\$ 253,840</u>	<u>\$ 714</u>	<u>\$ 65,855</u>

Vehicle Inspection	Law Enforcement Continuing Education	Notification	Training and Equipment	County Drug Free Community	Drug Enforcement Grant	Sheriff Grant Proceeds
\$ 7,308	\$ 107,435	\$ -	\$ 51,018	\$ 240,773	\$ 27,672	\$ 32,878
-	-	-	-	-	-	-
315	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	3,622
<u>\$ 7,623</u>	<u>\$ 107,435</u>	<u>\$ -</u>	<u>\$ 51,018</u>	<u>\$ 240,773</u>	<u>\$ 27,672</u>	<u>\$ 36,500</u>

\$ -	\$ 306	\$ -	\$ -	\$ 986	\$ -	\$ -
-	-	-	-	3,416	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	306	-	-	4,402	-	-
7,623	107,129	-	-	190,896	27,672	36,500
-	-	-	51,018	-	-	-
-	-	-	-	45,475	-	-
<u>7,623</u>	<u>107,129</u>	<u>-</u>	<u>51,018</u>	<u>236,371</u>	<u>27,672</u>	<u>36,500</u>
<u>\$ 7,623</u>	<u>\$ 107,435</u>	<u>\$ -</u>	<u>\$ 51,018</u>	<u>\$ 240,773</u>	<u>\$ 27,672</u>	<u>\$ 36,500</u>

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HAMILTON COUNTY  
 COMBINING BALANCE SHEET -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 December 31, 2011  
 (Continued)

<u>Assets</u>	Drug and Alcohol Nonreverting	Traffic Safety Partnership Nonreverting	Fire Investigation Prosecutor	County Extradition
Cash and cash equivalents	\$ 3,098	\$ -	\$ 473	\$ 400,166
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	-	-
Special assessments	-	-	-	-
Intergovernmental	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 3,098</u>	<u>\$ -</u>	<u>\$ 473</u>	<u>\$ 400,166</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ 1,089	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-
Contracts payable	-	-	-	-
Interfund payable:				
Interfund payable	-	-	-	-
Unavailable revenue	-	-	-	-
Compensated absences	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	<u>1,089</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Restricted	2,009	-	-	400,166
Committed	-	-	473	-
Assigned	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	<u>2,009</u>	<u>-</u>	<u>473</u>	<u>400,166</u>
Total liabilities and fund balances	<u>\$ 3,098</u>	<u>\$ -</u>	<u>\$ 473</u>	<u>\$ 400,166</u>

Deferral Program	Jury Pay	Child Advocacy	Court Appointed Special Advocate	Guardian Ad Litem	Pretrial Diversion	County Court User's Fee
\$ 460,161	\$ 203,919	\$ 174	\$ 43,225	\$ 7,748	\$ 126,824	\$ 221,765
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
12,030	2,075	-	-	-	6,120	-
<u>\$ 472,191</u>	<u>\$ 205,994</u>	<u>\$ 174</u>	<u>\$ 43,225</u>	<u>\$ 7,748</u>	<u>\$ 132,944</u>	<u>\$ 221,765</u>
\$ 3,630	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,090
2,265	-	-	-	-	2,323	6,094
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
5,895	-	-	-	-	2,323	9,184
466,296	205,994	-	-	7,748	130,621	-
-	-	174	43,225	-	-	211,331
-	-	-	-	-	-	1,250
<u>466,296</u>	<u>205,994</u>	<u>174</u>	<u>43,225</u>	<u>7,748</u>	<u>130,621</u>	<u>212,581</u>
<u>\$ 472,191</u>	<u>\$ 205,994</u>	<u>\$ 174</u>	<u>\$ 43,225</u>	<u>\$ 7,748</u>	<u>\$ 132,944</u>	<u>\$ 221,765</u>

Continued on next page

HAMILTON COUNTY  
 COMBINING BALANCE SHEET -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 December 31, 2011  
 (Continued)

<u>Assets</u>	Unified Probation User's Fee	Supplemental Public Defender	Title IV-D Incentive	Campaign Finance Enforcement
Cash and cash equivalents	\$ 452,714	\$ 103,358	\$ 162,001	\$ 800
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	-	-
Special assessments	-	-	-	-
Intergovernmental	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 452,714</u>	<u>\$ 103,358</u>	<u>\$ 162,001</u>	<u>\$ 800</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ 26,323	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	32,213	-	-	-
Contracts payable	-	-	-	-
Interfund payable:				
Interfund payable	-	-	-	-
Unavailable revenue	-	-	-	-
Compensated absences	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	<u>58,536</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Restricted	-	103,358	162,001	800
Committed	368,452	-	-	-
Assigned	25,726	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	<u>394,178</u>	<u>103,358</u>	<u>162,001</u>	<u>800</u>
Total liabilities and fund balances	<u>\$ 452,714</u>	<u>\$ 103,358</u>	<u>\$ 162,001</u>	<u>\$ 800</u>

County Corrections	Community Corrections Home Detention	Intermittent Detention	Community Transition	Juvenile Justice Challenge Grant	IV-D Incentive Clerk	Drug Court
\$ 74,474	\$ 1,621,105	\$ 40,681	\$ 9,595	\$ -	\$ 191,876	\$ 1,570
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	1,940	-	-	-
<u>\$ 74,474</u>	<u>\$ 1,621,105</u>	<u>\$ 40,681</u>	<u>\$ 11,535</u>	<u>\$ -</u>	<u>\$ 191,876</u>	<u>\$ 1,570</u>

\$ -	\$ 18,700	\$ -	\$ -	\$ -	\$ -	\$ -
4,770	19,966	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>4,770</u>	<u>38,666</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
69,704	1,582,439	-	11,535	-	191,876	1,570
-	-	40,681	-	-	-	-
-	-	-	-	-	-	-
<u>69,704</u>	<u>1,582,439</u>	<u>40,681</u>	<u>11,535</u>	<u>-</u>	<u>191,876</u>	<u>1,570</u>
<u>\$ 74,474</u>	<u>\$ 1,621,105</u>	<u>\$ 40,681</u>	<u>\$ 11,535</u>	<u>\$ -</u>	<u>\$ 191,876</u>	<u>\$ 1,570</u>

Continued on next page

HAMILTON COUNTY  
 COMBINING BALANCE SHEET -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 December 31, 2011  
 (Continued)

<u>Assets</u>	County Identification Security Protection	Indianapolis Executive Airport Nonreverting	Surveyor's Cash Surety	2010 Interlocal 96th Street/ 421 TIF
Cash and cash equivalents	\$ 557,885	\$ 22,000	\$ 19,720	\$ 4,205,215
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	-	-
Special assessments	-	-	-	-
Intergovernmental	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 557,885</u>	<u>\$ 22,000</u>	<u>\$ 19,720</u>	<u>\$ 4,205,215</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-
Contracts payable	-	-	-	848
Interfund payable:				
Interfund payable	-	-	-	-
Unavailable revenue	-	-	-	-
Compensated absences	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	-	-	-	848
Fund balances:				
Restricted	557,885	-	-	4,204,367
Committed	-	22,000	19,720	-
Assigned	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	<u>557,885</u>	<u>22,000</u>	<u>19,720</u>	<u>4,204,367</u>
Total liabilities and fund balances	<u>\$ 557,885</u>	<u>\$ 22,000</u>	<u>\$ 19,720</u>	<u>\$ 4,205,215</u>

US 31 Ramps EDA	Park and Recreation Grant	Prosecutor Grant	CDBG Noblesville Housing Authority	Hamilton County Traffic Safety Partnership	2008 State Criminal Alien Assistance	Solid Waste District
\$ 822,813	\$ 50,712	\$ -	\$ -	\$ 5,221	\$ 31,296	\$ 1,370,915
-	-	-	-	-	-	82,658
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	9,067
<u>\$ 822,813</u>	<u>\$ 50,712</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,221</u>	<u>\$ 31,296</u>	<u>\$ 1,462,640</u>
\$ -	\$ -	\$ -	\$ -	\$ 400	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	33,537
-	-	-	-	-	-	-
-	-	-	-	400	-	33,537
822,813	50,712	-	-	4,821	31,296	-
-	-	-	-	-	-	1,429,103
-	-	-	-	-	-	-
<u>822,813</u>	<u>50,712</u>	<u>-</u>	<u>-</u>	<u>4,821</u>	<u>31,296</u>	<u>1,429,103</u>
<u>\$ 822,813</u>	<u>\$ 50,712</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,221</u>	<u>\$ 31,296</u>	<u>\$ 1,462,640</u>

Continued on next page

HAMILTON COUNTY  
 COMBINING BALANCE SHEET -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 December 31, 2011  
 (Continued)

<u>Assets</u>	Special Task Team Pretrial	Special Task Team Forfeited	Employee Wellness Benefit	Soil and Water Salary
Cash and cash equivalents	\$ 16,130	\$ 49,891	\$ 4,456	\$ -
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	-	-
Special assessments	-	-	-	-
Intergovernmental	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 16,130</u>	<u>\$ 49,891</u>	<u>\$ 4,456</u>	<u>\$ -</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-
Contracts payable	-	-	-	-
Interfund payable:				
Interfund payable	-	-	-	-
Unavailable revenue	-	-	-	-
Compensated absences	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances:				
Restricted	-	-	-	-
Committed	16,130	49,891	4,456	-
Assigned	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities and fund balances	<u>\$ 16,130</u>	<u>\$ 49,891</u>	<u>\$ 4,456</u>	<u>\$ -</u>

Neighborhood Stabilization	Community Corrections	Foreign Language Interpreter Grant	H1N1 PH Emergency Response	2008 Community Development Block Grant	Parks EECBG Solar System	EECBG LED Lighting
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,500</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1,500
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,500</u>

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HAMILTON COUNTY  
 COMBINING BALANCE SHEET -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 December 31, 2011  
 (Continued)

<u>Assets</u>	2009 Community Development Block Grant	Mule Barn Maintenance	H1N1 Health Emergency Response Phase III	Monon Greenway
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 222,772
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	-	-
Special assessments	-	-	-	-
Intergovernmental	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 222,772</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-
Contracts payable	-	-	-	-
Interfund payable:				
Interfund payable	-	-	-	-
Unavailable revenue	-	-	-	-
Compensated absences	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances:				
Restricted	-	-	-	222,772
Committed	-	-	-	-
Assigned	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 222,772</u>

Family Justice Center	Olio Road 126th to 136th	Olio Road Preventative Maintenance	Traffic Partnership 09/10	2009 State Criminal Assistance	2010 Janus Transit Operating	Cumberland Road
\$ 4	\$ -	\$ -	\$ 15,676	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
14,986	-	-	-	-	-	-
<u>\$ 14,990</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,676</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 14,986	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
14,986	-	-	-	-	-	-
4	-	-	15,676	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
4	-	-	15,676	-	-	-
<u>\$ 14,990</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,676</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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HAMILTON COUNTY  
 COMBINING BALANCE SHEET -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 December 31, 2011  
 (Continued)

<u>Assets</u>	Towne and Cumberland Road	Transit 2010 Grant	IV-D Incentive Prosecutor	Airport Improvement South Apron
Cash and cash equivalents	\$ -	\$ -	\$ 15,962	\$ -
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	-	-
Special assessments	-	-	-	-
Intergovernmental	-	-	-	1,484
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,962</u>	<u>\$ 1,484</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	2,758	-
Contracts payable	-	-	-	-
Interfund payable:				
Interfund payable	-	-	-	-
Unavailable revenue	-	-	-	-
Compensated absences	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	-	-	2,758	-
Fund balances:				
Restricted	-	-	13,204	1,484
Committed	-	-	-	-
Assigned	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	-	-	13,204	1,484
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,962</u>	<u>\$ 1,484</u>

2009 Portable Courtroom	Cities Readiness Preparedness 10/11	Elections Grant	Bike Facility 106th Street/ College Trail	Airport Improvement South Apron #2	Community Development Block Grant 2010	2009 Childhood Immunization
\$ -	\$ 14,062	\$ 262,014	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	685	75,424	143,991
<u>\$ -</u>	<u>\$ 14,062</u>	<u>\$ 262,014</u>	<u>\$ -</u>	<u>\$ 685</u>	<u>\$ 75,424</u>	<u>\$ 143,991</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,424	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	75,424	-
-	14,062	262,014	-	685	-	143,991
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>14,062</u>	<u>262,014</u>	<u>-</u>	<u>685</u>	<u>-</u>	<u>143,991</u>
<u>\$ -</u>	<u>\$ 14,062</u>	<u>\$ 262,014</u>	<u>\$ -</u>	<u>\$ 685</u>	<u>\$ 75,424</u>	<u>\$ 143,991</u>

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HAMILTON COUNTY  
 COMBINING BALANCE SHEET -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 December 31, 2011  
 (Continued)

<u>Assets</u>	Communications Vehicle	State Criminal Alien Assistance 2010	2011 Janus Transit Grant	Base Public Health Emergency
Cash and cash equivalents	\$ -	\$ 6,816	\$ -	\$ -
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	-	-
Special assessments	-	-	-	-
Intergovernmental	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ -</u>	<u>\$ 6,816</u>	<u>\$ -</u>	<u>\$ -</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-
Contracts payable	-	-	-	-
Interfund payable:				
Interfund payable	-	-	-	-
Unavailable revenue	-	-	-	-
Compensated absences	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances:				
Restricted	-	6,816	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 6,816</u>	<u>\$ -</u>	<u>\$ -</u>

Traffic Partnership 2010/2011	2010 EMPG Bonus Grant	2011 HMEP Grant	Medical Reserve Corps 2011	VOCA Training Grant 2011	Legacy Cool Creek Concert Series Grant	Community Corrections Grant 11/12
\$ 13,860	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 348,249
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	121,337
<u>\$ 13,860</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,000</u>	<u>\$ 469,586</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,302
-	-	-	-	-	-	78,728
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	89,030
13,860	-	-	-	-	3,000	380,556
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>13,860</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,000</u>	<u>380,556</u>
<u>\$ 13,860</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,000</u>	<u>\$ 469,586</u>

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HAMILTON COUNTY  
 COMBINING BALANCE SHEET -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 December 31, 2011  
 (Continued)

<u>Assets</u>	Emergency Management PERF 2009/2010	Hamilton County Traffic Safety Partnership	State Criminal Alien Assistance 2011	Airport Improvement AIP 22
Cash and cash equivalents	\$ -	\$ 17,816	\$ 27,192	\$ -
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	-	-
Special assessments	-	-	-	-
Intergovernmental	-	-	-	126,885
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ -</u>	<u>\$ 17,816</u>	<u>\$ 27,192</u>	<u>\$ 126,885</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-
Contracts payable	-	-	-	-
Interfund payable:				
Interfund payable	-	-	-	-
Unavailable revenue	-	-	-	-
Compensated absences	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances:				
Restricted	-	17,816	27,192	126,885
Committed	-	-	-	-
Assigned	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 17,816</u>	<u>\$ 27,192</u>	<u>\$ 126,885</u>

Community Development Block Program Income	Federal Equitable Shared Property	Auditor's Ineligible Deductions	IV-D Incentive County	County Offender Transportation	Levy Excess	Totals
\$ 13,960	\$ 52,876	\$ 115,799	\$ 217,251	\$ 1,625	\$ -	\$ 62,459,891
-	-	-	-	-	-	1,448,200
-	-	-	-	-	-	553,787
-	-	-	-	-	-	108,664
-	-	-	-	-	-	1,334,034
<u>\$ 13,960</u>	<u>\$ 52,876</u>	<u>\$ 115,799</u>	<u>\$ 217,251</u>	<u>\$ 1,625</u>	<u>\$ -</u>	<u>\$ 65,904,576</u>
\$ -	\$ -	\$ 13,255	\$ -	\$ -	\$ -	\$ 448,200
-	-	529	-	-	-	457,571
-	-	-	-	-	-	72,000
-	-	-	-	-	-	215,868
-	-	-	-	-	-	274,465
-	-	-	-	-	-	10,067
-	-	13,784	-	-	-	1,478,171
13,960	52,876	-	217,251	-	-	44,850,969
-	-	102,015	-	1,625	-	15,694,304
-	-	-	-	-	-	3,881,132
<u>13,960</u>	<u>52,876</u>	<u>102,015</u>	<u>217,251</u>	<u>1,625</u>	<u>-</u>	<u>64,426,405</u>
<u>\$ 13,960</u>	<u>\$ 52,876</u>	<u>\$ 115,799</u>	<u>\$ 217,251</u>	<u>\$ 1,625</u>	<u>\$ -</u>	<u>\$ 65,904,576</u>

HAMILTON COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For The Year Ended December 31, 2011

	<u>County Highway</u>	<u>Local Road and Street</u>	<u>Property Reassessment 2015</u>	<u>County Elected Officials Training</u>
Revenues:				
Taxes:				
Property	\$ -	\$ -	\$ 312,312	\$ -
Income	-	-	-	-
Other	-	-	-	-
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	3,927,059	911,701	30,111	-
Charges for services	30,940	-	-	18,837
Fines and forfeits	-	-	-	-
Other	1,092	-	464	-
	<u>3,959,091</u>	<u>911,701</u>	<u>342,887</u>	<u>18,837</u>
Total revenues				
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highways and streets	3,245,727	371,718	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt Service:				
Bond issue costs	-	-	-	-
Capital outlay:				
General government	-	-	-	-
Public safety	-	-	-	-
Highways and streets	570,629	461,605	-	-
	<u>3,816,356</u>	<u>833,323</u>	<u>-</u>	<u>-</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	<u>142,735</u>	<u>78,378</u>	<u>342,887</u>	<u>18,837</u>
Other financing sources (uses):				
Issuance of debt	-	-	-	-
Bond discount	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources and (uses)				
Net change in fund balances	142,735	78,378	342,887	18,837
Fund balances - beginning	<u>4,247,018</u>	<u>543,255</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ 4,389,753</u>	<u>\$ 621,633</u>	<u>\$ 342,887</u>	<u>\$ 18,837</u>

<u>Park and Recreation</u>	<u>County Health</u>	<u>Property Reassessment</u>	<u>Rainy Day</u>	<u>Drainage Maintenance</u>	<u>Surveyor's Corner Perpetuation</u>	<u>Recorder's Perpetuation</u>
\$ 2,498,493	\$ 821,873	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	2,457,961	-	-
-	359,595	-	-	-	-	-
240,891	79,240	-	-	-	-	-
155,062	147,813	-	-	-	51,205	616,898
-	-	-	-	-	-	-
-	-	9,136	3,223	-	1,076	-
<u>2,894,446</u>	<u>1,408,521</u>	<u>9,136</u>	<u>3,223</u>	<u>2,457,961</u>	<u>52,281</u>	<u>616,898</u>
-	-	477,598	1,891,359	909,604	75,376	152,299
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,605,671	-	-	-	-	-
2,605,984	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	1,980,325	-	-	89,127
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>2,605,984</u>	<u>1,605,671</u>	<u>477,598</u>	<u>3,871,684</u>	<u>909,604</u>	<u>75,376</u>	<u>241,426</u>
<u>288,462</u>	<u>(197,150)</u>	<u>(468,462)</u>	<u>(3,868,461)</u>	<u>1,548,357</u>	<u>(23,095)</u>	<u>375,472</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	125,686	-	-	197,944	-	-
-	-	-	-	(175,940)	-	-
-	<u>125,686</u>	-	-	<u>22,004</u>	-	-
288,462	(71,464)	(468,462)	(3,868,461)	1,570,361	(23,095)	375,472
<u>2,088,343</u>	<u>323,249</u>	<u>2,084,863</u>	<u>15,952,582</u>	<u>10,548,945</u>	<u>268,622</u>	<u>705,075</u>
<u>\$ 2,376,805</u>	<u>\$ 251,785</u>	<u>\$ 1,616,401</u>	<u>\$ 12,084,121</u>	<u>\$ 12,119,306</u>	<u>\$ 245,527</u>	<u>\$ 1,080,547</u>

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HAMILTON COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For The Year Ended December 31, 2011  
 (Continued)

	Clerk's Perpetuation	Covered Bridge	Economic Development	Art Fund
Revenues:				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-
Other	-	-	-	-
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	1,850	-	-
Charges for services	81,551	-	38,575	-
Fines and forfeits	-	-	-	-
Other	-	-	-	-
	<u>81,551</u>	<u>1,850</u>	<u>38,575</u>	<u>-</u>
Total revenues	<u>81,551</u>	<u>1,850</u>	<u>38,575</u>	<u>-</u>
Expenditures:				
Current:				
General government	84,474	-	36,400	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt Service:				
Bond issue costs	-	-	-	-
Capital outlay:				
General government	-	-	-	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
	<u>84,474</u>	<u>-</u>	<u>36,400</u>	<u>-</u>
Total expenditures	<u>84,474</u>	<u>-</u>	<u>36,400</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,923)</u>	<u>1,850</u>	<u>2,175</u>	<u>-</u>
Other financing sources (uses):				
Issuance of debt	-	-	-	-
Bond discount	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(2,923)	1,850	2,175	-
Fund balances - beginning	<u>253,881</u>	<u>23,715</u>	<u>24,350</u>	<u>180</u>
Fund balances - ending	<u>\$ 250,958</u>	<u>\$ 25,565</u>	<u>\$ 26,525</u>	<u>\$ 180</u>

<u>Unsafe Building</u>	<u>Emergency Telephone System</u>	<u>County Sales Disclosure</u>	<u>Plat Book</u>	<u>Emergency Planning</u>	<u>Innkeeper's Tax</u>	<u>County Computer Maintenance</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	2,563,492	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	10,169	-	-
-	2,586,716	35,952	69,929	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	2,586,716	35,952	69,929	10,169	2,563,492	-
-	-	-	1,224	-	2,486,792	410,959
-	1,995,602	-	-	3,319	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	132,002	-
-	-	-	-	-	3,175,202	-
-	170,089	-	-	4,975	-	-
-	-	-	-	-	-	-
-	2,165,691	-	1,224	8,294	5,793,996	410,959
-	421,025	35,952	68,705	1,875	(3,230,504)	(410,959)
-	-	-	-	-	3,450,000	-
-	-	-	-	-	(11,604)	-
-	-	-	-	-	-	525,000
-	-	-	-	-	(284,669)	-
-	-	-	-	-	3,153,727	525,000
-	421,025	35,952	68,705	1,875	(76,777)	114,041
5,000	2,615,553	19,700	114,606	66,368	453,249	1,286,268
<u>\$ 5,000</u>	<u>\$ 3,036,578</u>	<u>\$ 55,652</u>	<u>\$ 183,311</u>	<u>\$ 68,243</u>	<u>\$ 376,472</u>	<u>\$ 1,400,309</u>

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HAMILTON COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For The Year Ended December 31, 2011  
 (Continued)

	Electronic Data	Digital Orthophotography	Highway County Option Income Tax	Highway Inspection
Revenues:				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Income	-	-	7,641,606	-
Other	-	-	-	-
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	35,958	-
Charges for services	12,304	7,274	-	-
Fines and forfeits	-	-	-	-
Other	-	-	-	-
Total revenues	<u>12,304</u>	<u>7,274</u>	<u>7,677,564</u>	<u>-</u>
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highways and streets	-	-	888,429	8,866
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt Service:				
Bond issue costs	-	-	-	-
Capital outlay:				
General government	-	64,518	-	-
Public safety	-	-	-	-
Highways and streets	-	-	664,422	-
Total expenditures	<u>-</u>	<u>64,518</u>	<u>1,552,851</u>	<u>8,866</u>
Excess (deficiency) of revenues over (under) expenditures	<u>12,304</u>	<u>(57,244)</u>	<u>6,124,713</u>	<u>(8,866)</u>
Other financing sources (uses):				
Issuance of debt	-	-	-	-
Bond discount	-	-	-	-
Transfers in	-	116,541	-	-
Transfers out	-	(6,541)	(3,455,351)	-
Total other financing sources and (uses)	<u>-</u>	<u>110,000</u>	<u>(3,455,351)</u>	<u>-</u>
Net change in fund balances	12,304	52,756	2,669,362	(8,866)
Fund balances - beginning	<u>72,527</u>	<u>700,321</u>	<u>4,302,589</u>	<u>153,087</u>
Fund balances - ending	<u>\$ 84,831</u>	<u>\$ 753,077</u>	<u>\$ 6,971,951</u>	<u>\$ 144,221</u>

<u>Park Nonreverting</u>	<u>Park Nonreverting Donation</u>	<u>Wireless E911 Telephone System</u>	<u>Health Maintenance</u>	<u>Tobacco Settlement</u>	<u>Tobacco Prevention Grant</u>	<u>Health Donation Immunization</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	24,117	72,672	92,795	32,500	-
233,959	-	789,949	-	-	-	-
-	-	-	-	-	-	-
-	16,288	-	-	-	-	1,841
<u>233,959</u>	<u>16,288</u>	<u>814,066</u>	<u>72,672</u>	<u>92,795</u>	<u>32,500</u>	<u>1,841</u>
-	-	-	-	-	-	-
-	-	756,100	-	-	-	-
-	-	-	-	-	-	-
-	-	-	56,718	82,549	31,260	1,155
131,488	8,586	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>131,488</u>	<u>8,586</u>	<u>756,100</u>	<u>56,718</u>	<u>82,549</u>	<u>31,260</u>	<u>1,155</u>
<u>102,471</u>	<u>7,702</u>	<u>57,966</u>	<u>15,954</u>	<u>10,246</u>	<u>1,240</u>	<u>686</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>102,471</u>	<u>7,702</u>	<u>57,966</u>	<u>15,954</u>	<u>10,246</u>	<u>1,240</u>	<u>686</u>
<u>418,162</u>	<u>72,930</u>	<u>1,079,416</u>	<u>113,326</u>	<u>199,998</u>	<u>123,260</u>	<u>1,321</u>
<u>\$ 520,633</u>	<u>\$ 80,632</u>	<u>\$ 1,137,382</u>	<u>\$ 129,280</u>	<u>\$ 210,244</u>	<u>\$ 124,500</u>	<u>\$ 2,007</u>

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HAMILTON COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For The Year Ended December 31, 2011  
 (Continued)

	<u>Jail Commissary</u>	<u>Service of Process</u>	<u>Accident Report</u>	<u>Firearms Training</u>
Revenues:				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-
Other	-	-	-	-
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	159,690	-	12,870
Fines and forfeits	-	-	-	-
Other	230,215	-	-	-
	<u>230,215</u>	<u>159,690</u>	<u>-</u>	<u>12,870</u>
Total revenues	<u>230,215</u>	<u>159,690</u>	<u>-</u>	<u>12,870</u>
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	233,388	-	-	7,495
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt Service:				
Bond issue costs	-	-	-	-
Capital outlay:				
General government	-	-	-	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
	<u>233,388</u>	<u>-</u>	<u>-</u>	<u>7,495</u>
Total expenditures	<u>233,388</u>	<u>-</u>	<u>-</u>	<u>7,495</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,173)</u>	<u>159,690</u>	<u>-</u>	<u>5,375</u>
Other financing sources (uses):				
Issuance of debt	-	-	-	-
Bond discount	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(3,173)	159,690	-	5,375
Fund balances - beginning	<u>27,836</u>	<u>94,150</u>	<u>714</u>	<u>60,480</u>
Fund balances - ending	<u>\$ 24,663</u>	<u>\$ 253,840</u>	<u>\$ 714</u>	<u>\$ 65,855</u>

<u>Vehicle Inspection</u>	<u>Law Enforcement Continuing Education</u>	<u>Notification</u>	<u>Training and Equipment</u>	<u>County Drug Free Community</u>	<u>Drug Enforcement Grant</u>	<u>Sheriff Grant Proceeds</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	13,046	35,096
4,130	61,943	-	26,915	241,831	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>4,130</u>	<u>61,943</u>	<u>-</u>	<u>26,915</u>	<u>241,831</u>	<u>13,046</u>	<u>35,096</u>
-	-	-	-	-	-	-
-	53,086	-	24,336	195,989	-	56,219
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	53,086	-	24,336	195,989	-	56,219
<u>4,130</u>	<u>8,857</u>	<u>-</u>	<u>2,579</u>	<u>45,842</u>	<u>13,046</u>	<u>(21,123)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	(54)	-	(57,440)	-	-
-	-	(54)	-	(57,440)	-	-
4,130	8,857	(54)	2,579	(11,598)	13,046	(21,123)
<u>3,493</u>	<u>98,272</u>	<u>54</u>	<u>48,439</u>	<u>247,969</u>	<u>14,626</u>	<u>57,623</u>
<u>\$ 7,623</u>	<u>\$ 107,129</u>	<u>\$ -</u>	<u>\$ 51,018</u>	<u>\$ 236,371</u>	<u>\$ 27,672</u>	<u>\$ 36,500</u>

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HAMILTON COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For The Year Ended December 31, 2011  
 (Continued)

	<u>Drug and Alcohol Nonreverting</u>	<u>Traffic Safety Partnership Nonreverting</u>	<u>Fire Investigation Prosecutor</u>	<u>County Extradition</u>
Revenues:				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-
Other	-	-	-	-
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	700	-	-	1,400
Fines and forfeits	-	-	-	-
Other	-	-	-	-
	<u>700</u>	<u>-</u>	<u>-</u>	<u>1,400</u>
Total revenues	<u>700</u>	<u>-</u>	<u>-</u>	<u>1,400</u>
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	1,869	1,376	-	4,918
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt Service:				
Bond issue costs	-	-	-	-
Capital outlay:				
General government	-	-	-	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
	<u>1,869</u>	<u>1,376</u>	<u>-</u>	<u>4,918</u>
Total expenditures	<u>1,869</u>	<u>1,376</u>	<u>-</u>	<u>4,918</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,169)</u>	<u>(1,376)</u>	<u>-</u>	<u>(3,518)</u>
Other financing sources (uses):				
Issuance of debt	-	-	-	-
Bond discount	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(1,169)	(1,376)	-	(3,518)
Fund balances - beginning	<u>3,178</u>	<u>1,376</u>	<u>473</u>	<u>403,684</u>
Fund balances - ending	<u>\$ 2,009</u>	<u>\$ -</u>	<u>\$ 473</u>	<u>\$ 400,166</u>

<u>Deferral Program</u>	<u>Jury Pay</u>	<u>Child Advocacy</u>	<u>Court Appointed Special Advocate</u>	<u>Guardian Ad Litem</u>	<u>Pretrial Diversion</u>	<u>County Court User's Fee</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	170,909
128,690	51,977	-	22,944	5,000	110,030	-
-	-	-	-	500	-	-
<u>128,690</u>	<u>51,977</u>	<u>-</u>	<u>22,944</u>	<u>5,500</u>	<u>110,030</u>	<u>170,909</u>
-	52,513	-	-	-	-	-
140,253	-	-	19,147	5,233	68,254	144,898
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>140,253</u>	<u>52,513</u>	<u>-</u>	<u>19,147</u>	<u>5,233</u>	<u>68,254</u>	<u>144,898</u>
<u>(11,563)</u>	<u>(536)</u>	<u>-</u>	<u>3,797</u>	<u>267</u>	<u>41,776</u>	<u>26,011</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	(22,283)	-
-	-	-	-	-	(22,283)	-
(11,563)	(536)	-	3,797	267	19,493	26,011
<u>477,859</u>	<u>206,530</u>	<u>174</u>	<u>39,428</u>	<u>7,481</u>	<u>111,128</u>	<u>186,570</u>
<u>\$ 466,296</u>	<u>\$ 205,994</u>	<u>\$ 174</u>	<u>\$ 43,225</u>	<u>\$ 7,748</u>	<u>\$ 130,621</u>	<u>\$ 212,581</u>

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HAMILTON COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For The Year Ended December 31, 2011  
 (Continued)

	Unified Probation User's Fee	Supplemental Public Defender	Title IV-D Incentive	Campaign Finance Enforcement
Revenues:				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-
Other	-	-	-	-
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	96,745	-
Charges for services	989,416	-	-	-
Fines and forfeits	-	22,027	-	-
Other	-	-	-	-
	989,416	22,027	96,745	-
Total revenues	989,416	22,027	96,745	-
Expenditures:				
Current:				
General government	-	-	257,733	-
Public safety	925,053	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt Service:				
Bond issue costs	-	-	-	-
Capital outlay:				
General government	-	-	-	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
	-	-	-	-
Total expenditures	925,053	-	257,733	-
Excess (deficiency) of revenues over (under) expenditures	64,363	22,027	(160,988)	-
Other financing sources (uses):				
Issuance of debt	-	-	-	-
Bond discount	-	-	-	-
Transfers in	-	-	2,158	-
Transfers out	-	-	-	-
	-	-	2,158	-
Total other financing sources and (uses)	-	-	2,158	-
Net change in fund balances	64,363	22,027	(158,830)	-
Fund balances - beginning	329,815	81,331	320,831	800
Fund balances - ending	\$ 394,178	\$ 103,358	\$ 162,001	\$ 800

County Corrections	Community Corrections Home Detention	Intermittent Detention	Community Transition	Juvenile Justice Challenge Grant	IV-D Incentive Clerk	Drug Court
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
87,946	-	-	24,580	-	169,863	-
-	1,085,563	4,001	-	-	-	1,070
-	-	-	-	-	-	-
<u>87,946</u>	<u>1,085,563</u>	<u>4,001</u>	<u>24,580</u>	<u>-</u>	<u>169,863</u>	<u>1,070</u>
-	-	-	-	-	10,169	-
125,702	725,924	-	-	34,066	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	12,449	87,797	-	-	-	-
-	-	-	-	-	-	-
<u>125,702</u>	<u>738,373</u>	<u>87,797</u>	<u>-</u>	<u>34,066</u>	<u>10,169</u>	<u>-</u>
<u>(37,756)</u>	<u>347,190</u>	<u>(83,796)</u>	<u>24,580</u>	<u>(34,066)</u>	<u>159,694</u>	<u>1,070</u>
-	-	-	-	-	-	-
47,824	31,705	-	-	-	624	-
-	(297,824)	-	(31,705)	(12,033)	-	-
<u>47,824</u>	<u>(266,119)</u>	<u>-</u>	<u>(31,705)</u>	<u>(12,033)</u>	<u>624</u>	<u>-</u>
10,068	81,071	(83,796)	(7,125)	(46,099)	160,318	1,070
<u>59,636</u>	<u>1,501,368</u>	<u>124,477</u>	<u>18,660</u>	<u>46,099</u>	<u>31,558</u>	<u>500</u>
<u>\$ 69,704</u>	<u>\$ 1,582,439</u>	<u>\$ 40,681</u>	<u>\$ 11,535</u>	<u>\$ -</u>	<u>\$ 191,876</u>	<u>\$ 1,570</u>

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HAMILTON COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For The Year Ended December 31, 2011  
 (Continued)

	<u>County Identification Security Protection</u>	<u>Indianapolis Executive Airport Nonreverting</u>	<u>Surveyor's Cash Surety</u>	<u>2010 Interlocal 96th Street/ 421 TIF</u>
Revenues:				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ 3,130,731
Income	-	-	-	-
Other	-	-	-	-
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	82,121	-	4,000	-
Fines and forfeits	-	-	-	-
Other	-	-	-	-
	<u>82,121</u>	<u>-</u>	<u>4,000</u>	<u>3,130,731</u>
Total revenues	<u>82,121</u>	<u>-</u>	<u>4,000</u>	<u>3,130,731</u>
Expenditures:				
Current:				
General government	-	-	1,224	-
Public safety	-	-	-	-
Highways and streets	-	-	-	848
Health and welfare	26,543	-	-	-
Culture and recreation	-	-	-	-
Debt Service:				
Bond issue costs	-	-	-	-
Capital outlay:				
General government	-	28,000	-	-
Public safety	-	-	-	-
Highways and streets	-	-	-	18,466
	<u>26,543</u>	<u>28,000</u>	<u>1,224</u>	<u>19,314</u>
Total expenditures	<u>26,543</u>	<u>28,000</u>	<u>1,224</u>	<u>19,314</u>
Excess (deficiency) of revenues over (under) expenditures	<u>55,578</u>	<u>(28,000)</u>	<u>2,776</u>	<u>3,111,417</u>
Other financing sources (uses):				
Issuance of debt	-	-	-	-
Bond discount	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	55,578	(28,000)	2,776	3,111,417
Fund balances - beginning	<u>502,307</u>	<u>50,000</u>	<u>16,944</u>	<u>1,092,950</u>
Fund balances - ending	<u>\$ 557,885</u>	<u>\$ 22,000</u>	<u>\$ 19,720</u>	<u>\$ 4,204,367</u>

<u>US 31 Ramps EDA</u>	<u>Park and Recreation Grant</u>	<u>Prosecutor Grant</u>	<u>CDBG Noblesville Housing Authority</u>	<u>Hamilton County Traffic Safety Partnership</u>	<u>2008 State Criminal Alien Assistance</u>	<u>Solid Waste District</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 514,356
-	-	-	-	-	-	455,932
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	89,065	-	-	28,721
-	-	-	-	-	-	11,265
-	-	-	-	-	-	-
-	-	-	-	-	-	489
-	-	-	89,065	-	-	1,010,763
-	-	-	91,842	-	-	606,440
6,075	-	6,250	-	6,547	-	-
-	-	-	-	-	-	-
-	1,519	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
180,855	-	-	-	-	-	-
186,930	1,519	6,250	91,842	6,547	-	606,440
(186,930)	(1,519)	(6,250)	(2,777)	(6,547)	-	404,323
-	-	-	-	-	-	-
1,000,087	-	-	-	-	-	-
-	-	-	-	-	-	-
1,000,087	-	-	-	-	-	-
813,157	(1,519)	(6,250)	(2,777)	(6,547)	-	404,323
9,656	52,231	6,250	2,777	11,368	31,296	1,024,780
<u>\$ 822,813</u>	<u>\$ 50,712</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,821</u>	<u>\$ 31,296</u>	<u>\$ 1,429,103</u>

Continued on next page

HAMILTON COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For The Year Ended December 31, 2011  
 (Continued)

	Special Task Team Pretrial	Special Task Team Forfeited	Employee Wellness Benefit	Soil and Water Salary
Revenues:				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-
Other	-	-	-	-
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	4,772	27,065	-	-
Other	-	-	6,103	-
	<u>4,772</u>	<u>27,065</u>	<u>6,103</u>	<u>-</u>
Total revenues	<u>4,772</u>	<u>27,065</u>	<u>6,103</u>	<u>-</u>
Expenditures:				
Current:				
General government	18,506	-	7,804	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	15,125
Culture and recreation	-	-	-	-
Debt Service:				
Bond issue costs	-	-	-	-
Capital outlay:				
General government	-	-	-	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
	<u>18,506</u>	<u>-</u>	<u>7,804</u>	<u>15,125</u>
Total expenditures	<u>18,506</u>	<u>-</u>	<u>7,804</u>	<u>15,125</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(13,734)</u>	<u>27,065</u>	<u>(1,701)</u>	<u>(15,125)</u>
Other financing sources (uses):				
Issuance of debt	-	-	-	-
Bond discount	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(13,734)	27,065	(1,701)	(15,125)
Fund balances - beginning	<u>29,864</u>	<u>22,826</u>	<u>6,157</u>	<u>15,125</u>
Fund balances - ending	<u>\$ 16,130</u>	<u>\$ 49,891</u>	<u>\$ 4,456</u>	<u>\$ -</u>

<u>Neighborhood Stabilization</u>	<u>Community Corrections</u>	<u>Foreign Language Interpreter Grant</u>	<u>H1N1 PH Emergency Response</u>	<u>2008 Community Development Block Grant</u>	<u>Parks EECBG Solar System</u>	<u>EECBG LED Lighting</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,301,567	728,022	17,596	-	12,212	1,216	20,736
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,301,567</u>	<u>728,022</u>	<u>17,596</u>	<u>-</u>	<u>12,212</u>	<u>1,216</u>	<u>20,736</u>
1,301,567	-	-	-	12,212	-	-
-	1,346,809	17,596	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	1,216	20,736
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,301,567</u>	<u>1,346,809</u>	<u>17,596</u>	<u>-</u>	<u>12,212</u>	<u>1,216</u>	<u>20,736</u>
-	(618,787)	-	-	-	-	-
-	-	-	-	-	-	-
-	250,000	-	-	-	-	-
-	-	-	(2,538)	-	-	-
-	250,000	-	(2,538)	-	-	-
-	(368,787)	-	(2,538)	-	-	-
-	368,787	-	2,538	-	-	1,500
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,500</u>

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HAMILTON COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For The Year Ended December 31, 2011  
 (Continued)

	2009 Community Development Block Grant	Mule Barn Maintenance	H1N1 Health Emergency Response Phase III	Monon Greenway
Revenues:				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-
Other	-	-	-	-
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	79,938	1,620	-	15,412
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other	-	-	-	-
	<u>79,938</u>	<u>1,620</u>	<u>-</u>	<u>15,412</u>
Total revenues	<u>79,938</u>	<u>1,620</u>	<u>-</u>	<u>15,412</u>
Expenditures:				
Current:				
General government	84,938	-	-	-
Public safety	-	-	-	-
Highways and streets	-	1,937	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	22,685
Debt Service:				
Bond issue costs	-	-	-	-
Capital outlay:				
General government	-	-	-	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
	<u>84,938</u>	<u>1,937</u>	<u>-</u>	<u>22,685</u>
Total expenditures	<u>84,938</u>	<u>1,937</u>	<u>-</u>	<u>22,685</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,000)</u>	<u>(317)</u>	<u>-</u>	<u>(7,273)</u>
Other financing sources (uses):				
Issuance of debt	-	-	-	-
Bond discount	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	(123,148)	-
	<u>-</u>	<u>-</u>	<u>(123,148)</u>	<u>-</u>
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>(123,148)</u>	<u>-</u>
Net change in fund balances	(5,000)	(317)	(123,148)	(7,273)
Fund balances - beginning	<u>5,000</u>	<u>317</u>	<u>123,148</u>	<u>230,045</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 222,772</u>

<u>Family Justice Center</u>	<u>Olio Road 126th to 136th</u>	<u>Olio Road Preventative Maintenance</u>	<u>Traffic Partnership 09/10</u>	<u>2009 State Criminal Assistance</u>	<u>2010 Janus Transit Operating</u>	<u>Cumberland Road</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
73,959	-	3,333	-	-	-	24,343
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>73,959</u>	<u>-</u>	<u>3,333</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,343</u>
78,305	-	-	-	-	-	-
-	-	-	2,924	5,301	-	-
-	1,483	9,554	-	-	-	24,343
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>78,305</u>	<u>1,483</u>	<u>9,554</u>	<u>2,924</u>	<u>5,301</u>	<u>-</u>	<u>24,343</u>
<u>(4,346)</u>	<u>(1,483)</u>	<u>(6,221)</u>	<u>(2,924)</u>	<u>(5,301)</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(4,346)	(1,483)	(6,221)	(2,924)	(5,301)	-	-
<u>4,350</u>	<u>1,483</u>	<u>6,221</u>	<u>18,600</u>	<u>5,301</u>	<u>-</u>	<u>-</u>
<u>\$ 4</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,676</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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HAMILTON COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For The Year Ended December 31, 2011  
 (Continued)

	Towne and Cumberland Road	Transit 2010 Grant	IV-D Incentive Prosecutor	Airport Improvement South Apron
<b>Revenues:</b>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-
Other	-	-	-	-
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	532	23,237	-	114,258
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other	-	-	-	-
Total revenues	<u>532</u>	<u>23,237</u>	<u>-</u>	<u>114,258</u>
<b>Expenditures:</b>				
Current:				
General government	-	22,548	52,195	-
Public safety	-	-	-	-
Highways and streets	769	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt Service:				
Bond issue costs	-	-	-	-
Capital outlay:				
General government	-	689	-	178,510
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Total expenditures	<u>769</u>	<u>23,237</u>	<u>52,195</u>	<u>178,510</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(237)</u>	<u>-</u>	<u>(52,195)</u>	<u>(64,252)</u>
<b>Other financing sources (uses):</b>				
Issuance of debt	-	-	-	-
Bond discount	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (use)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(237)	-	(52,195)	(64,252)
Fund balances - beginning	<u>237</u>	<u>-</u>	<u>65,399</u>	<u>65,736</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,204</u>	<u>\$ 1,484</u>

2009 Portable Courtroom	Cities Readiness Preparedness 10/11	Elections Grant	Bike Facility 106th Street/ College Trail	Airport Improvement South Apron #2	Community Development Block Grant 2010	2009 Childhood Immunization
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	57,514	-	-	103,936	424,489	143,991
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	57,514	-	-	103,936	424,489	143,991
-	38,100	-	-	-	424,489	-
-	-	-	-	-	-	-
-	-	-	-	-	-	4
-	-	-	-	-	-	-
-	-	-	-	-	-	-
16,594	17,566	-	27,450	151,199	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
16,594	55,666	-	27,450	151,199	424,489	4
(16,594)	1,848	-	(27,450)	(47,263)	-	143,987
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(16,594)	1,848	-	(27,450)	(47,263)	-	143,987
16,594	12,214	262,014	27,450	47,948	-	4
\$ -	\$ 14,062	\$ 262,014	\$ -	\$ 685	\$ -	\$ 143,991

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HAMILTON COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For The Year Ended December 31, 2011  
 (Continued)

	Communications Vehicle	State Criminal Alien Assistance 2010	2011 Janus Transit Grant	Base Public Health Emergency
Revenues:				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-
Other	-	-	-	-
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	299,579	-	420,552	9,775
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other	-	-	-	-
	299,579	-	420,552	9,775
Total revenues	299,579	-	420,552	9,775
Expenditures:				
Current:				
General government	-	24,548	420,552	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	9,775
Culture and recreation	-	-	-	-
Debt Service:				
Bond issue costs	-	-	-	-
Capital outlay:				
General government	-	-	-	-
Public safety	305,368	-	-	-
Highways and streets	-	-	-	-
	305,368	24,548	420,552	9,775
Total expenditures	305,368	24,548	420,552	9,775
Excess (deficiency) of revenues over (under) expenditures	(5,789)	(24,548)	-	-
Other financing sources (uses):				
Issuance of debt	-	-	-	-
Bond discount	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	-	-	-	-
Total other financing sources and (use)	-	-	-	-
Net change in fund balances	(5,789)	(24,548)	-	-
Fund balances - beginning	5,789	31,364	-	-
Fund balances - ending	\$ -	\$ 6,816	\$ -	\$ -

<u>Traffic Partnership 2010/2011</u>	<u>2010 EMPG Bonus Grant</u>	<u>2011 HMEP Grant</u>	<u>Medical Reserve Corps 2011</u>	<u>VOCA Training Grant 2011</u>	<u>Legacy Cool Creek Concert Series Grant</u>	<u>Community Corrections Grant 11/12</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
133,257	3,730	4,312	5,000	5,076	3,000	1,213,369
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>133,257</u>	<u>3,730</u>	<u>4,312</u>	<u>5,000</u>	<u>5,076</u>	<u>3,000</u>	<u>1,213,369</u>
-	3,730	4,312	-	-	-	-
129,356	-	-	-	5,076	-	832,813
-	-	-	5,000	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>129,356</u>	<u>3,730</u>	<u>4,312</u>	<u>5,000</u>	<u>5,076</u>	<u>-</u>	<u>832,813</u>
<u>3,901</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,000</u>	<u>380,556</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
3,901	-	-	-	-	3,000	380,556
<u>9,959</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 13,860</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,000</u>	<u>\$ 380,556</u>

Continued on next page

HAMILTON COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For The Year Ended December 31, 2011  
 (Continued)

	Emergency Management PERF 2009/2010	Hamilton County Traffic Safety Partnership	State Criminal Alien Assistance 2011	Airport Improvement AIP 22
Revenues:				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-
Other	-	-	-	-
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	80,596	37,250	27,192	176,166
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other	-	-	-	-
	<u>80,596</u>	<u>37,250</u>	<u>27,192</u>	<u>176,166</u>
Total revenues	<u>80,596</u>	<u>37,250</u>	<u>27,192</u>	<u>176,166</u>
Expenditures:				
Current:				
General government	-	-	-	49,281
Public safety	-	19,434	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt Service:				
Bond issue costs	-	-	-	-
Capital outlay:				
General government	-	-	-	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
	<u>-</u>	<u>19,434</u>	<u>-</u>	<u>49,281</u>
Total expenditures	<u>-</u>	<u>19,434</u>	<u>-</u>	<u>49,281</u>
Excess (deficiency) of revenues over (under) expenditures	<u>80,596</u>	<u>17,816</u>	<u>27,192</u>	<u>126,885</u>
Other financing sources (uses):				
Issuance of debt	-	-	-	-
Bond discount	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(80,596)	-	-	-
	<u>(80,596)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources and	<u>(80,596)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	17,816	27,192	126,885
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 17,816</u>	<u>\$ 27,192</u>	<u>\$ 126,885</u>

<u>Community Development Block Program Income</u>	<u>Federal Equitable Shared Property</u>	<u>Auditor's Ineligible Deductions</u>	<u>IV-D Incentive County</u>	<u>County Offender Transportation</u>	<u>Levy Excess</u>	<u>Totals</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,277,765
-	-	-	-	-	-	8,097,538
-	-	-	-	-	-	2,563,492
-	-	-	-	-	-	2,457,961
-	-	-	-	-	-	359,595
-	-	-	64,302	1,625	-	11,636,817
-	-	115,821	-	-	-	6,759,975
-	52,876	-	-	-	-	1,516,015
<u>13,960</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>284,387</u>
<u>13,960</u>	<u>52,876</u>	<u>115,821</u>	<u>64,302</u>	<u>1,625</u>	<u>-</u>	<u>40,953,545</u>
-	-	13,806	11,028	-	131,152	10,245,079
-	-	-	-	-	-	7,894,333
-	-	-	-	-	-	4,559,749
-	-	-	-	-	-	1,833,800
-	-	-	-	-	-	2,792,214
-	-	-	-	-	-	132,002
-	-	-	-	-	-	5,729,180
-	-	-	-	-	-	580,678
-	-	-	-	-	-	1,895,977
<u>-</u>	<u>-</u>	<u>13,806</u>	<u>11,028</u>	<u>-</u>	<u>131,152</u>	<u>35,663,012</u>
<u>13,960</u>	<u>52,876</u>	<u>102,015</u>	<u>53,274</u>	<u>1,625</u>	<u>(131,152)</u>	<u>5,290,533</u>
-	-	-	-	-	-	3,450,000
-	-	-	-	-	-	(11,604)
-	-	-	163,977	-	-	2,461,546
-	-	-	-	-	-	(4,550,122)
<u>-</u>	<u>-</u>	<u>-</u>	<u>163,977</u>	<u>-</u>	<u>-</u>	<u>1,349,820</u>
<u>13,960</u>	<u>52,876</u>	<u>102,015</u>	<u>217,251</u>	<u>1,625</u>	<u>(131,152)</u>	<u>6,640,353</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>131,152</u>	<u>57,786,052</u>
<u>\$ 13,960</u>	<u>\$ 52,876</u>	<u>\$ 102,015</u>	<u>\$ 217,251</u>	<u>\$ 1,625</u>	<u>\$ -</u>	<u>\$ 64,426,405</u>

HAMILTON COUNTY  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCES - BUDGET AND ACTUAL - (NON-GAAP BASIS) -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For The Year Ended December 31, 2011

	County Highway			Local Road and Street		
	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
<b>Revenues:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	3,988,431	3,968,647	(19,784)	949,711	924,414	(25,297)
Charges for services	10,000	30,940	20,940	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	84,231	84,231	-	-	-
	<u>3,998,431</u>	<u>4,083,818</u>	<u>85,387</u>	<u>949,711</u>	<u>924,414</u>	<u>(25,297)</u>
<b>Total revenues</b>	<b>3,998,431</b>	<b>4,083,818</b>	<b>85,387</b>	<b>949,711</b>	<b>924,414</b>	<b>(25,297)</b>
<b>Expenditures:</b>						
<b>Current:</b>						
<b>General government:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total general government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Public safety:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total public safety</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Highways and streets:</b>						
Personal services	2,882,575	2,599,692	282,883	-	-	-
Supplies	642,587	600,327	42,260	240,000	239,426	574
Other services and charges	350,196	270,686	79,510	167,744	113,028	54,716
Capital outlay	788,554	570,629	217,925	605,343	461,605	143,738
	<u>4,663,912</u>	<u>4,041,334</u>	<u>622,578</u>	<u>1,013,087</u>	<u>814,059</u>	<u>199,028</u>
<b>Total highways and streets</b>	<b>4,663,912</b>	<b>4,041,334</b>	<b>622,578</b>	<b>1,013,087</b>	<b>814,059</b>	<b>199,028</b>
<b>Culture and recreation:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total culture and recreation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Health and welfare:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total health and welfare</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total expenditures</b>	<b>4,663,912</b>	<b>4,041,334</b>	<b>622,578</b>	<b>1,013,087</b>	<b>814,059</b>	<b>199,028</b>
<b>Other financing sources:</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	<b>(665,481)</b>	<b>42,484</b>	<b>707,965</b>	<b>(63,376)</b>	<b>110,355</b>	<b>173,731</b>
<b>Fund balances - beginning</b>	<b>4,033,910</b>	<b>4,033,910</b>	<b>-</b>	<b>374,078</b>	<b>374,078</b>	<b>-</b>
<b>Fund balances - ending</b>	<b>\$ 3,368,429</b>	<b>\$ 4,076,394</b>	<b>\$ 707,965</b>	<b>\$ 310,702</b>	<b>\$ 484,433</b>	<b>\$ 173,731</b>



HAMILTON COUNTY  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCES - BUDGET AND ACTUAL - (NON-GAAP BASIS) -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For The Year Ended December 31, 2011  
 (Continued)

	Property Reassessment			Rainy Day		
	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
<b>Revenues:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 3,223	\$ 3,223
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	1,892	9,136	7,244	-	42,900	42,900
<b>Total revenues</b>	<b>1,892</b>	<b>9,136</b>	<b>7,244</b>	<b>-</b>	<b>46,123</b>	<b>46,123</b>
<b>Expenditures:</b>						
<b>Current:</b>						
<b>General government:</b>						
Personal services	459,223	331,889	127,334	-	-	-
Supplies	33,000	7,398	25,602	-	-	-
Other services and charges	172,250	136,075	36,175	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total general government</b>	<b>664,473</b>	<b>475,362</b>	<b>189,111</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Public safety:</b>						
Personal services	-	-	-	2,327,151	1,894,193	432,958
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	2,858,087	1,980,325	877,762
<b>Total public safety</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,185,238</b>	<b>3,874,518</b>	<b>1,310,720</b>
<b>Highways and streets:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total highways and streets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Culture and recreation:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total culture and recreation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Health and welfare:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
<b>Total health and welfare</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total expenditures</b>	<b>664,473</b>	<b>475,362</b>	<b>189,111</b>	<b>5,185,238</b>	<b>3,874,518</b>	<b>1,310,720</b>
<b>Other financing sources:</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Net change in fund balances</b>	<b>(662,581)</b>	<b>(466,226)</b>	<b>196,355</b>	<b>(5,185,238)</b>	<b>(3,828,395)</b>	<b>1,356,843</b>
<b>Fund balances - beginning</b>	<b>2,098,799</b>	<b>2,098,799</b>	<b>-</b>	<b>15,979,055</b>	<b>15,979,055</b>	<b>-</b>
<b>Fund balances - ending</b>	<b>\$ 1,436,218</b>	<b>\$ 1,632,573</b>	<b>\$ 196,355</b>	<b>\$ 10,793,817</b>	<b>\$ 12,150,660</b>	<b>\$ 1,356,843</b>

Surveyor's Corner Perpetuation			Clerk's Perpetuation			Emergency Telephone System		
Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	51,205	51,205	114,000	81,550	(32,450)	2,500,000	2,581,457	81,457
-	-	-	-	-	-	-	-	-
-	1,076	1,076	-	-	-	-	146	146
-	52,281	52,281	114,000	81,550	(32,450)	2,500,000	2,581,603	81,603
98,650	60,119	38,531	86,955	64,489	22,466	-	-	-
6,000	6,000	-	26,104	26,036	68	-	-	-
23,200	9,381	13,819	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
127,850	75,500	52,350	113,059	90,525	22,534	-	-	-
-	-	-	-	-	-	1,066,469	1,039,217	27,252
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	1,056,071	951,711	104,360
-	-	-	-	-	-	529,960	170,089	359,871
-	-	-	-	-	-	2,652,500	2,161,017	491,483
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
127,850	75,500	52,350	113,059	90,525	22,534	2,652,500	2,161,017	491,483
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(127,850)	(23,219)	104,631	941	(8,975)	(9,916)	(152,500)	420,586	573,086
271,668	271,668	-	264,294	264,294	-	2,128,708	2,128,708	-
\$ 143,818	\$ 248,449	\$ 104,631	\$ 265,235	\$ 255,319	\$ (9,916)	\$ 1,976,208	\$ 2,549,294	\$ 573,086

Continued on next page

HAMILTON COUNTY  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCES - BUDGET AND ACTUAL - (NON-GAAP BASIS) -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For The Year Ended December 31, 2011  
 (Continued)

	County Sales Disclosure			Plat Book		
	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
<b>Revenues:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	35,000	35,952	952	50,000	69,929	19,929
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total revenues</b>	<b>35,000</b>	<b>35,952</b>	<b>952</b>	<b>50,000</b>	<b>69,929</b>	<b>19,929</b>
<b>Expenditures:</b>						
<b>Current:</b>						
<b>General government:</b>						
Personal services	17,548	-	17,548	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	2,000	-	2,000	80,561	1,224	79,337
Capital outlay	-	-	-	-	-	-
<b>Total general government</b>	<b>19,548</b>	<b>-</b>	<b>19,548</b>	<b>80,561</b>	<b>1,224</b>	<b>79,337</b>
<b>Public safety:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total public safety</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Highways and streets:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total highways and streets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Culture and recreation:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total culture and recreation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Health and welfare:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
<b>Total health and welfare</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total expenditures</b>	<b>19,548</b>	<b>-</b>	<b>19,548</b>	<b>80,561</b>	<b>1,224</b>	<b>79,337</b>
<b>Other financing sources:</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Net change in fund balances</b>	<b>15,452</b>	<b>35,952</b>	<b>20,500</b>	<b>(30,561)</b>	<b>68,705</b>	<b>99,266</b>
<b>Fund balances - beginning</b>	<b>19,700</b>	<b>19,700</b>	<b>-</b>	<b>114,606</b>	<b>114,606</b>	<b>-</b>
<b>Fund balances - ending</b>	<b>\$ 35,152</b>	<b>\$ 55,652</b>	<b>\$ 20,500</b>	<b>\$ 84,045</b>	<b>\$ 183,311</b>	<b>\$ 99,266</b>

Emergency Planning			Innkeeper's Tax			Highway County Option Income Tax		
Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ 2,524,000	\$ 2,535,407	\$ 11,407	\$ 4,500,000	\$ 4,500,000	\$ -
-	-	-	-	-	-	-	-	-
30,000	10,169	(19,831)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	4,312	4,312	-	3,413,383	3,413,383	-	49,435	49,435
30,000	14,481	(15,519)	2,524,000	5,948,790	3,424,790	4,500,000	4,549,435	49,435
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	2,687,193	2,487,642	199,551	-	-	-
-	-	-	3,450,000	3,281,341	168,659	-	-	-
-	-	-	6,137,193	5,768,983	368,210	-	-	-
-	-	-	-	-	-	-	-	-
12,150	741	11,409	-	-	-	-	-	-
20,075	7,614	12,461	-	-	-	-	-	-
8,750	4,975	3,775	-	-	-	-	-	-
40,975	13,330	27,645	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	8,427,757	1,065,467	7,362,290
-	-	-	-	-	-	978,666	664,422	314,244
-	-	-	-	-	-	9,406,423	1,729,889	7,676,534
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
40,975	13,330	27,645	6,137,193	5,768,983	368,210	9,406,423	1,729,889	7,676,534
-	-	-	-	-	-	-	-	-
-	-	-	(284,669)	(284,669)	-	(3,455,351)	(3,455,351)	-
(10,975)	1,151	12,126	(3,897,862)	(104,862)	3,793,000	(8,361,774)	(635,805)	7,725,969
67,144	67,144	-	308,914	308,914	-	6,643,547	6,643,547	-
\$ 56,169	\$ 68,295	\$ 12,126	\$ (3,588,948)	\$ 204,052	\$ 3,793,000	\$ (1,718,227)	\$ 6,007,742	\$ 7,725,969

Continued on next page

HAMILTON COUNTY  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCES - BUDGET AND ACTUAL - (NON-GAAP BASIS) -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For The Year Ended December 31, 2011  
 (Continued)

	Highway Inspection			Park Nonreverting		
	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
<b>Revenues:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	100,000	268,558	168,558
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	2,790	2,790
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>271,348</b>	<b>171,348</b>
<b>Expenditures:</b>						
<b>Current:</b>						
<b>General government:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total general government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Public safety:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total public safety</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Highways and streets:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	75,000	8,866	66,134	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total highways and streets</b>	<b>75,000</b>	<b>8,866</b>	<b>66,134</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Culture and recreation:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	75,000	65,883	9,117
Other services and charges	-	-	-	75,000	70,026	4,974
Capital outlay	-	-	-	-	-	-
<b>Total culture and recreation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150,000</b>	<b>135,909</b>	<b>14,091</b>
<b>Health and welfare:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
<b>Total health and welfare</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total expenditures</b>	<b>75,000</b>	<b>8,866</b>	<b>66,134</b>	<b>150,000</b>	<b>135,909</b>	<b>14,091</b>
<b>Other financing sources:</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Net change in fund balances</b>	<b>(75,000)</b>	<b>(8,866)</b>	<b>66,134</b>	<b>(50,000)</b>	<b>135,439</b>	<b>185,439</b>
<b>Fund balances - beginning</b>	<b>153,087</b>	<b>153,087</b>	<b>-</b>	<b>386,315</b>	<b>386,315</b>	<b>-</b>
<b>Fund balances - ending</b>	<b>\$ 78,087</b>	<b>\$ 144,221</b>	<b>\$ 66,134</b>	<b>\$ 336,315</b>	<b>\$ 521,754</b>	<b>\$ 185,439</b>

Park Nonreverting Donation			Wireless E911 Telephone System			Health Maintenance		
Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	24,117	24,117	75,000	72,672	(2,328)
-	-	-	800,000	789,949	(10,051)	-	-	-
-	-	-	-	-	-	-	-	-
20,000	16,298	(3,702)	-	-	-	-	-	-
20,000	16,298	(3,702)	800,000	814,066	14,066	75,000	72,672	(2,328)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	776,629	750,342	26,287	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	776,629	750,342	26,287	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
10,000	4,214	5,786	-	-	-	-	-	-
20,000	4,352	15,648	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
30,000	8,566	21,434	-	-	-	-	-	-
-	-	-	-	-	-	79,688	56,697	22,991
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	79,688	56,697	22,991
30,000	8,566	21,434	776,629	750,342	26,287	79,688	56,697	22,991
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(10,000)	7,732	17,732	23,371	63,724	40,353	(4,688)	15,975	20,663
72,920	72,920	-	1,079,786	1,079,786	-	115,767	115,767	-
\$ 62,920	\$ 80,652	\$ 17,732	\$ 1,103,157	\$ 1,143,510	\$ 40,353	\$ 111,079	\$ 131,742	\$ 20,663

Continued on next page

HAMILTON COUNTY  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCES - BUDGET AND ACTUAL - (NON-GAAP BASIS) -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For The Year Ended December 31, 2011  
 (Continued)

	Tobacco Settlement			County Drug Free Community		
	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
<b>Revenues:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	4,000	92,795	88,795	-	-	-
Charges for services	-	-	-	240,000	242,131	2,131
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total revenues</b>	<u>4,000</u>	<u>92,795</u>	<u>88,795</u>	<u>240,000</u>	<u>242,131</u>	<u>2,131</u>
<b>Expenditures:</b>						
<b>Current:</b>						
<b>General government:</b>						
Personal services	-	-	-	-	-	-
Supplies	2,000	550	1,450	-	-	-
Other services and charges	90,795	81,999	8,796	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total general government</b>	<u>92,795</u>	<u>82,549</u>	<u>10,246</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Public safety:</b>						
Personal services	-	-	-	89,179	88,946	233
Supplies	-	-	-	600	50	550
Other services and charges	-	-	-	185,846	110,564	75,282
Capital outlay	-	-	-	-	-	-
<b>Total public safety</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>275,625</u>	<u>199,560</u>	<u>76,065</u>
<b>Highways and streets:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total highways and streets</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Culture and recreation:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total culture and recreation</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Health and welfare:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
<b>Total health and welfare</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total expenditures</b>	<u>92,795</u>	<u>82,549</u>	<u>10,246</u>	<u>275,625</u>	<u>199,560</u>	<u>76,065</u>
<b>Other financing sources:</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(57,440)	(57,440)	-
<b>Net change in fund balances</b>	<u>(88,795)</u>	<u>10,246</u>	<u>99,041</u>	<u>(93,065)</u>	<u>(14,869)</u>	<u>78,196</u>
<b>Fund balances - beginning</b>	<u>199,998</u>	<u>199,998</u>	<u>-</u>	<u>255,642</u>	<u>255,642</u>	<u>-</u>
<b>Fund balances - ending</b>	<u>\$ 111,203</u>	<u>\$ 210,244</u>	<u>\$ 99,041</u>	<u>\$ 162,577</u>	<u>\$ 240,773</u>	<u>\$ 78,196</u>



HAMILTON COUNTY  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCES - BUDGET AND ACTUAL - (NON-GAAP BASIS) -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For The Year Ended December 31, 2011  
 (Continued)

	Pretrial Diversion			County Court User's Fee		
	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
<b>Revenues:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	90,000	107,775	17,775	190,000	170,909	(19,091)
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total revenues</b>	<b>90,000</b>	<b>107,775</b>	<b>17,775</b>	<b>190,000</b>	<b>170,909</b>	<b>(19,091)</b>
<b>Expenditures:</b>						
<b>Current:</b>						
<b>General government:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total general government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Public safety:</b>						
Personal services	79,352	68,254	11,098	100,386	96,504	3,882
Supplies	-	-	-	-	-	-
Other services and charges	22,283	-	22,283	58,750	45,255	13,495
Capital outlay	-	-	-	-	-	-
<b>Total public safety</b>	<b>101,635</b>	<b>68,254</b>	<b>33,381</b>	<b>159,136</b>	<b>141,759</b>	<b>17,377</b>
<b>Highways and streets:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total highways and streets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Culture and recreation:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total culture and recreation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Health and welfare:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
<b>Total health and welfare</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total expenditures</b>	<b>101,635</b>	<b>68,254</b>	<b>33,381</b>	<b>159,136</b>	<b>141,759</b>	<b>17,377</b>
<b>Other financing sources:</b>						
Transfers in	-	-	-	-	-	-
Transfers out	(22,283)	(22,283)	-	-	-	-
<b>Net change in fund balances</b>	<b>(33,918)</b>	<b>17,238</b>	<b>51,156</b>	<b>30,864</b>	<b>29,150</b>	<b>(1,714)</b>
<b>Fund balances - beginning</b>	<b>109,586</b>	<b>109,586</b>	<b>-</b>	<b>192,615</b>	<b>192,615</b>	<b>-</b>
<b>Fund balances - ending</b>	<b>\$ 75,668</b>	<b>\$ 126,824</b>	<b>\$ 51,156</b>	<b>\$ 223,479</b>	<b>\$ 221,765</b>	<b>\$ (1,714)</b>

Unified Probation User's Fee			Supplemental Public Defender			County Corrections		
Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	85,000	87,946	2,946
1,106,000	989,416	(116,584)	-	-	-	-	-	-
-	-	-	20,000	22,027	2,027	-	-	-
-	-	-	-	-	-	-	-	-
<u>1,106,000</u>	<u>989,416</u>	<u>(116,584)</u>	<u>20,000</u>	<u>22,027</u>	<u>2,027</u>	<u>85,000</u>	<u>87,946</u>	<u>2,946</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
602,739	551,787	50,952	-	-	-	138,098	125,670	12,428
57,112	22,862	34,250	-	-	-	-	-	-
447,029	330,062	116,967	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>1,106,880</u>	<u>904,711</u>	<u>202,169</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>138,098</u>	<u>125,670</u>	<u>12,428</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>1,106,880</u>	<u>904,711</u>	<u>202,169</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>138,098</u>	<u>125,670</u>	<u>12,428</u>
-	-	-	-	-	-	47,824	47,824	-
-	-	-	-	-	-	-	-	-
(880)	84,705	85,585	20,000	22,027	2,027	(5,274)	10,100	15,374
<u>368,009</u>	<u>368,009</u>	<u>-</u>	<u>81,331</u>	<u>81,331</u>	<u>-</u>	<u>64,374</u>	<u>64,374</u>	<u>-</u>
<u>\$ 367,129</u>	<u>\$ 452,714</u>	<u>\$ 85,585</u>	<u>\$ 101,331</u>	<u>\$ 103,358</u>	<u>\$ 2,027</u>	<u>\$ 59,100</u>	<u>\$ 74,474</u>	<u>\$ 15,374</u>

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HAMILTON COUNTY  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCES - BUDGET AND ACTUAL - (NON-GAAP BASIS) -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For The Year Ended December 31, 2011  
 (Continued)

	Intermittent Detention			Totals		
	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
<b>Revenues:</b>						
Taxes	\$ -	\$ -	\$ -	\$ 12,287,059	\$ 10,671,308	\$ (1,615,751)
Licenses and permits	-	-	-	685,000	359,595	(325,405)
Intergovernmental	-	-	-	5,172,331	5,542,277	369,946
Charges for services	-	4,001	4,001	5,475,000	5,787,303	312,303
Fines and forfeits	-	-	-	260,000	148,027	(111,973)
Other	-	-	-	21,892	3,641,802	3,619,910
<b>Total revenues</b>	<b>-</b>	<b>4,001</b>	<b>4,001</b>	<b>23,901,282</b>	<b>26,150,312</b>	<b>2,249,030</b>
<b>Expenditures:</b>						
<b>Current:</b>						
<b>General government:</b>						
Personal services	-	-	-	662,376	456,497	205,879
Supplies	-	-	-	67,104	39,984	27,120
Other services and charges	-	-	-	3,055,999	2,716,321	339,678
Capital outlay	88,347	87,797	550	3,538,347	3,369,138	169,209
<b>Total general government</b>	<b>88,347</b>	<b>87,797</b>	<b>550</b>	<b>7,323,826</b>	<b>6,581,940</b>	<b>741,886</b>
<b>Public safety:</b>						
Personal services	-	-	-	4,555,710	3,957,416	598,294
Supplies	-	-	-	74,148	23,653	50,495
Other services and charges	-	-	-	2,835,124	2,298,258	536,866
Capital outlay	-	-	-	3,411,797	2,159,474	1,252,323
<b>Total public safety</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,876,779</b>	<b>8,438,801</b>	<b>2,437,978</b>
<b>Highways and streets:</b>						
Personal services	-	-	-	2,882,575	2,599,692	282,883
Supplies	-	-	-	882,587	839,753	42,834
Other services and charges	-	-	-	9,020,697	1,458,047	7,562,650
Capital outlay	-	-	-	2,372,563	1,696,656	675,907
<b>Total highways and streets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,158,422</b>	<b>6,594,148</b>	<b>8,564,274</b>
<b>Culture and recreation:</b>						
Personal services	-	-	-	1,732,828	1,519,258	213,570
Supplies	-	-	-	338,128	287,222	50,906
Other services and charges	-	-	-	1,060,037	964,668	95,369
Capital outlay	-	-	-	-	-	-
<b>Total culture and recreation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,130,993</b>	<b>2,771,148</b>	<b>359,845</b>
<b>Health and welfare:</b>						
Personal services	-	-	-	1,627,879	1,584,413	43,466
Supplies	-	-	-	45,600	35,574	10,026
Other services and charges	-	-	-	75,226	44,659	30,567
<b>Total health and welfare</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,748,705</b>	<b>1,664,646</b>	<b>84,059</b>
<b>Total expenditures</b>	<b>88,347</b>	<b>87,797</b>	<b>550</b>	<b>38,238,725</b>	<b>26,050,683</b>	<b>12,188,042</b>
<b>Other financing sources:</b>						
Transfers in	-	-	-	173,509	173,509	-
Transfers out	-	-	-	(3,819,743)	(3,819,743)	-
<b>Net change in fund balances</b>	<b>(88,347)</b>	<b>(83,796)</b>	<b>4,551</b>	<b>(17,983,677)</b>	<b>(3,546,605)</b>	<b>14,437,072</b>
<b>Fund balances - beginning</b>	<b>124,477</b>	<b>124,477</b>	<b>-</b>	<b>38,748,932</b>	<b>38,748,932</b>	<b>-</b>
<b>Fund balances - ending</b>	<b>\$ 36,130</b>	<b>\$ 40,681</b>	<b>\$ 4,551</b>	<b>\$ 20,765,255</b>	<b>\$ 35,202,327</b>	<b>\$ 14,437,072</b>

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HAMILTON COUNTY  
 COMBINING BALANCE SHEET -  
 NONMAJOR DEBT SERVICE FUNDS  
 December 31, 2011

<u>Assets</u>	<u>1997 Highway Bond</u>	<u>Lease Rental</u>	<u>Jail Lease Rental</u>	<u>146th Street Bond</u>
Cash and cash equivalents	\$ -	\$ 1,205,940	\$ 564,614	\$ 3,262,940
Receivables:				
Taxes	-	127,317	52,983	-
Intergovernmental	-	47,824	19,902	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total assets	<u>\$ -</u>	<u>\$ 1,381,081</u>	<u>\$ 637,499</u>	<u>\$ 3,262,940</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Unavailable revenue	\$ -	\$ 175,141	\$ 72,885	\$ -
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total liabilities	<u>-</u>	<u>175,141</u>	<u>72,885</u>	<u>-</u>
Fund balances:				
Restricted for:				
Debt services	-	1,205,940	564,614	3,262,940
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total fund balances	<u>-</u>	<u>1,205,940</u>	<u>564,614</u>	<u>3,262,940</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 1,381,081</u>	<u>\$ 637,499</u>	<u>\$ 3,262,940</u>

<u>2002 Park Bond</u>	<u>2002 Animal Control Bond</u>	<u>2011 Park District Refunding Bond</u>	<u>146th Street West</u>	<u>Juvenile Services Lease</u>
\$ -	\$ 90,880	\$ 177,305	\$ -	\$ 1,097,053
16,607	8,699	-	-	102,802
<u>6,238</u>	<u>3,267</u>	<u>-</u>	<u>-</u>	<u>38,615</u>
<u>\$ 22,845</u>	<u>\$ 102,846</u>	<u>\$ 177,305</u>	<u>\$ -</u>	<u>\$ 1,238,470</u>
\$ 22,845	\$ 11,966	\$ -	\$ -	\$ 141,417
<u>22,845</u>	<u>11,966</u>	<u>-</u>	<u>-</u>	<u>141,417</u>
-	90,880	177,305	-	1,097,053
-	90,880	177,305	-	1,097,053
<u>\$ 22,845</u>	<u>\$ 102,846</u>	<u>\$ 177,305</u>	<u>\$ -</u>	<u>\$ 1,238,470</u>

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HAMILTON COUNTY  
 COMBINING BALANCE SHEET -  
 NONMAJOR DEBT SERVICE FUNDS  
 December 31, 2011  
 (Continued)

<u>Assets</u>	<u>2009 Park Bond Debt Service</u>	<u>2008 First Mortgage Bonds</u>	<u>2011 Hamilton County Visitors and Convention Bureau Sinking</u>
Cash and cash equivalents	\$ 231,543	\$ -	\$ 20,818
Receivables:			
Taxes	18,979	65,254	-
Intergovernmental	<u>7,129</u>	<u>24,179</u>	<u>-</u>
Total assets	<u>\$ 257,651</u>	<u>\$ 89,433</u>	<u>\$ 20,818</u>
 <u>Liabilities and Fund Balances</u>			
Liabilities:			
Unavailable revenue	<u>\$ 26,108</u>	<u>\$ 89,433</u>	<u>\$ -</u>
Total liabilities	<u>26,108</u>	<u>89,433</u>	<u>-</u>
Fund balances:			
Restricted for:			
Debt services	<u>231,543</u>	<u>-</u>	<u>20,818</u>
Total fund balances	<u>231,543</u>	<u>-</u>	<u>20,818</u>
Total liabilities and fund balances	<u>\$ 257,651</u>	<u>\$ 89,433</u>	<u>\$ 20,818</u>

2011 Hamilton County Visitors and Convention Bureau Debt Service Reserve	Redevelopment Commission Debt Service	Redevelopment Authority Debt Service	Building Authority	Totals
\$ 132,181	\$ 4,895,029	\$ 1,983,999	\$ 1,525,002	\$ 15,187,304
-	-	-	-	392,641
-	-	-	-	147,154
<u>\$ 132,181</u>	<u>\$ 4,895,029</u>	<u>\$ 1,983,999</u>	<u>\$ 1,525,002</u>	<u>\$ 15,727,099</u>
\$ -	\$ -	\$ -	\$ -	\$ 539,795
-	-	-	-	539,795
<u>132,181</u>	<u>4,895,029</u>	<u>1,983,999</u>	<u>1,525,002</u>	<u>15,187,304</u>
<u>132,181</u>	<u>4,895,029</u>	<u>1,983,999</u>	<u>1,525,002</u>	<u>15,187,304</u>
<u>\$ 132,181</u>	<u>\$ 4,895,029</u>	<u>\$ 1,983,999</u>	<u>\$ 1,525,002</u>	<u>\$ 15,727,099</u>

HAMILTON COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NONMAJOR DEBT SERVICE FUNDS  
 For The Year Ended December 31, 2011

	1997 Highway Bond	Lease Rental	Jail Lease Rental	146th Street Bond
Revenues:				
Taxes:				
Property	\$ -	\$ 2,646,430	\$ 1,101,309	\$ 1,126,074
Intergovernmental	-	255,154	106,182	-
Other	102	-	-	5,251
	<u>102</u>	<u>-</u>	<u>-</u>	<u>5,251</u>
Total revenues	<u>102</u>	<u>2,901,584</u>	<u>1,207,491</u>	<u>1,131,325</u>
Expenditures:				
Current:				
General government	-	-	-	-
Debt service:				
Principal	575,000	-	-	3,225,000
Interest	14,663	-	-	1,580,577
Bond issue costs	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>589,663</u>	<u>-</u>	<u>-</u>	<u>4,805,577</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(589,561)</u>	<u>2,901,584</u>	<u>1,207,491</u>	<u>(3,674,252)</u>
Other financing sources (uses):				
Issuance of debt	-	-	-	-
Issuance of refunding bonds	-	-	-	-
Bond premium	-	-	-	-
Bond discount	-	-	-	-
Payment to refunded bond escrow	-	-	-	-
Transfers in	-	-	-	4,457,387
Transfers out	(2,036)	(2,750,050)	(1,279,450)	(274,465)
	<u>(2,036)</u>	<u>(2,750,050)</u>	<u>(1,279,450)</u>	<u>4,182,922</u>
Total other financing sources and (uses)	<u>(2,036)</u>	<u>(2,750,050)</u>	<u>(1,279,450)</u>	<u>4,182,922</u>
Net change in fund balances	(591,597)	151,534	(71,959)	508,670
Fund balances - beginning	<u>591,597</u>	<u>1,054,406</u>	<u>636,573</u>	<u>2,754,270</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 1,205,940</u>	<u>\$ 564,614</u>	<u>\$ 3,262,940</u>

2002 Park Bond	2002 Animal Control Bond	2011 Park District Refunding Bond	146th Street West	Juvenile Services Lease
\$ 184,762	\$ 180,812	\$ 160,425	\$ -	\$ 2,136,869
16,567	17,433	16,713	-	206,025
-	-	-	-	-
<u>201,329</u>	<u>198,245</u>	<u>177,138</u>	<u>-</u>	<u>2,342,894</u>
-	-	-	-	-
240,000	120,000	-	-	-
154,890	73,634	32,941	-	-
-	-	97,244	-	-
<u>394,890</u>	<u>193,634</u>	<u>130,185</u>	<u>-</u>	<u>-</u>
<u>(193,561)</u>	<u>4,611</u>	<u>46,953</u>	<u>-</u>	<u>2,342,894</u>
-	-	-	-	-
-	-	3,280,000	-	-
-	-	69,610	-	-
-	-	-	-	-
-	-	(3,220,000)	-	-
-	-	742	-	-
<u>(742)</u>	<u>-</u>	<u>-</u>	<u>(249,475)</u>	<u>(2,478,500)</u>
<u>(742)</u>	<u>-</u>	<u>130,352</u>	<u>(249,475)</u>	<u>(2,478,500)</u>
(194,303)	4,611	177,305	(249,475)	(135,606)
<u>194,303</u>	<u>86,269</u>	<u>-</u>	<u>249,475</u>	<u>1,232,659</u>
<u>\$ -</u>	<u>\$ 90,880</u>	<u>\$ 177,305</u>	<u>\$ -</u>	<u>\$ 1,097,053</u>

Continued on next page

HAMILTON COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NONMAJOR DEBT SERVICE FUNDS  
 For The Year Ended December 31, 2011  
 (Continued)

	2009 Park Bond Debt Service	2008 First Mortgage Bonds	2011 Hamilton County Visitors and Convention Bureau Sinking
Revenues:			
Taxes:			
Property	\$ 394,499	\$ 1,314,996	\$ -
Intergovernmental	38,035	126,784	-
Other	-	-	-
Total revenues	<u>432,534</u>	<u>1,441,780</u>	<u>-</u>
Expenditures:			
Current:			
General government	500	-	-
Debt service:			
Principal	470,000	-	55,000
Interest	31,750	-	76,670
Bond issue costs	-	-	-
Total expenditures	<u>502,250</u>	<u>-</u>	<u>131,670</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(69,716)</u>	<u>1,441,780</u>	<u>(131,670)</u>
Other financing sources (uses):			
Issuance of debt	-	-	-
Issuance of refunding bonds	-	-	-
Bond premium	-	-	-
Bond discount	-	-	-
Payment to refunded bond escrow	-	-	-
Transfers in	-	80,732	152,488
Transfers out	-	(3,050,000)	-
Total other financing sources and (uses)	<u>-</u>	<u>(2,969,268)</u>	<u>152,488</u>
Net change in fund balances	(69,716)	(1,527,488)	20,818
Fund balances - beginning	<u>301,259</u>	<u>1,527,488</u>	<u>-</u>
Fund balances - ending	<u>\$ 231,543</u>	<u>\$ -</u>	<u>\$ 20,818</u>

2011 Hamilton County Visitors and Convention Bureau Debt Service Reserve	Redevelopment Commission Debt Service	Redevelopment Authority Debt Service	Building Authority	Totals
\$ -	\$ 2,596,956	\$ 97,413	\$ -	\$ 11,940,545
-	-	-	-	782,893
-	3,426	-	-	8,779
-	<u>2,600,382</u>	<u>97,413</u>	-	<u>12,732,217</u>
-	4,921	-	13,605	19,026
-	1,985,000	-	5,860,000	12,530,000
-	2,090,418	32,751	3,680,721	7,769,015
-	-	331,165	-	428,409
-	<u>4,080,339</u>	<u>363,916</u>	<u>9,554,326</u>	<u>20,746,450</u>
-	<u>(1,479,957)</u>	<u>(266,503)</u>	<u>(9,554,326)</u>	<u>(8,014,233)</u>
-	-	16,895,000	-	16,895,000
-	-	-	-	3,280,000
-	-	-	-	69,610
-	-	(121,498)	-	(121,498)
-	-	(9,660,000)	-	(12,880,000)
132,181	1,431,213	-	9,558,903	15,813,646
-	<u>(1,000,087)</u>	<u>(4,863,000)</u>	<u>(32,986)</u>	<u>(15,980,791)</u>
<u>132,181</u>	<u>431,126</u>	<u>2,250,502</u>	<u>9,525,917</u>	<u>7,075,967</u>
132,181	(1,048,831)	1,983,999	(28,409)	(938,266)
-	5,943,860	-	1,553,411	16,125,570
<u>\$ 132,181</u>	<u>\$ 4,895,029</u>	<u>\$ 1,983,999</u>	<u>\$ 1,525,002</u>	<u>\$ 15,187,304</u>

HAMILTON COUNTY  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCES - BUDGET AND ACTUAL - (NON-GAAP BASIS) -  
 DEBT SERVICE FUNDS  
 For The Year Ended December 31, 2011

	1997 Highway Bond			Lease Rental		
	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ 3,100,000	\$ 2,646,430	\$ (453,570)
Intergovernmental	-	-	-	254,541	255,154	613
Other	<u>2,000</u>	<u>102</u>	<u>(1,898)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>2,000</u>	<u>102</u>	<u>(1,898)</u>	<u>3,354,541</u>	<u>2,901,584</u>	<u>(452,957)</u>
Expenditures:						
General Government	-	-	-	-	-	-
Debt service:						
Principal	575,000	575,000	-	-	-	-
Interest and fiscal charges	<u>14,663</u>	<u>14,663</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>589,663</u>	<u>589,663</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	<u>(2,036)</u>	<u>(2,036)</u>	<u>-</u>	<u>(2,750,050)</u>	<u>(2,750,050)</u>	<u>-</u>
Total other financing sources (uses)	<u>(2,036)</u>	<u>(2,036)</u>	<u>-</u>	<u>(2,750,050)</u>	<u>(2,750,050)</u>	<u>-</u>
Net change in fund balances	(589,699)	(591,597)	(1,898)	604,491	151,534	(452,957)
Fund balances - beginning	<u>591,597</u>	<u>591,597</u>	<u>-</u>	<u>1,054,406</u>	<u>1,054,406</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,898</u>	<u>\$ -</u>	<u>\$ (1,898)</u>	<u>\$ 1,658,897</u>	<u>\$ 1,205,940</u>	<u>\$ (452,957)</u>

Jail Lease Rental			146th Street Bond			2002 Park Bond		
Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
\$ 1,400,000	\$ 1,101,309	\$ (298,691)	\$ 5,175,352	\$ 1,126,074	\$ (4,049,278)	\$ 450,000	\$ 184,762	\$ (265,238)
115,492	106,182	(9,310)	-	-	-	37,028	16,567	(20,461)
-	-	-	-	5,250	5,250	-	-	-
<u>1,515,492</u>	<u>1,207,491</u>	<u>(308,001)</u>	<u>5,175,352</u>	<u>1,131,324</u>	<u>(4,044,028)</u>	<u>487,028</u>	<u>201,329</u>	<u>(285,699)</u>
-	-	-	-	-	-	-	-	-
-	-	-	3,225,000	3,225,000	-	240,000	240,000	-
-	-	-	<u>1,580,576</u>	<u>1,580,576</u>	-	<u>154,890</u>	<u>154,890</u>	-
-	-	-	<u>4,805,576</u>	<u>4,805,576</u>	-	<u>394,890</u>	<u>394,890</u>	-
-	-	-	4,457,387	4,457,387	-	-	-	-
<u>(1,279,450)</u>	<u>(1,279,450)</u>	-	<u>(274,465)</u>	<u>(274,465)</u>	-	<u>(742)</u>	<u>(742)</u>	-
<u>(1,279,450)</u>	<u>(1,279,450)</u>	-	<u>4,182,922</u>	<u>4,182,922</u>	-	<u>(742)</u>	<u>(742)</u>	-
236,042	(71,959)	(308,001)	4,552,698	508,670	(4,044,028)	91,396	(194,303)	(285,699)
<u>636,573</u>	<u>636,573</u>	-	<u>2,754,270</u>	<u>2,754,270</u>	-	<u>194,303</u>	<u>194,303</u>	-
<u>\$ 872,615</u>	<u>\$ 564,614</u>	<u>\$ (308,001)</u>	<u>\$ 7,306,968</u>	<u>\$ 3,262,940</u>	<u>\$ (4,044,028)</u>	<u>\$ 285,699</u>	<u>\$ -</u>	<u>\$ (285,699)</u>

Continued on next page

HAMILTON COUNTY  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCES - BUDGET AND ACTUAL - (NON-GAAP BASIS) -  
 DEBT SERVICE FUNDS  
 For The Year Ended December 31, 2011

	2002 Animal Control Bond			146th Street West		
	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
Revenues:						
Taxes	\$ 250,000	\$ 180,812	\$ (69,188)	\$ 1,500,000	\$ -	\$ (1,500,000)
Intergovernmental	19,602	17,433	(2,169)	-	-	-
Other	-	-	-	-	-	-
Total revenues	<u>269,602</u>	<u>198,245</u>	<u>(71,357)</u>	<u>1,500,000</u>	<u>-</u>	<u>(1,500,000)</u>
Expenditures:						
General Government	-	-	-	-	-	-
Debt service:						
Principal	120,000	120,000	-	215,000	215,000	-
Interest and fiscal charges	<u>73,634</u>	<u>73,634</u>	<u>-</u>	<u>599,008</u>	<u>26,570</u>	<u>572,438</u>
Total expenditures	<u>193,634</u>	<u>193,634</u>	<u>-</u>	<u>814,008</u>	<u>241,570</u>	<u>572,438</u>
Other financing sources (uses):						
Operating transfers in	-	-	-	-	-	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(7,905)</u>	<u>(7,905)</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(7,905)</u>	<u>(7,905)</u>	<u>-</u>
Net change in fund balances	75,968	4,611	(71,357)	678,087	(249,475)	(927,562)
Fund balances - beginning	<u>86,269</u>	<u>86,269</u>	<u>-</u>	<u>249,475</u>	<u>249,475</u>	<u>-</u>
Fund balances - ending	<u>\$ 162,237</u>	<u>\$ 90,880</u>	<u>\$ (71,357)</u>	<u>\$ 927,562</u>	<u>\$ -</u>	<u>\$ (927,562)</u>

Juvenile Services Lease			2009 Park Bond Debt Service			2008 First Mortgage Bonds		
Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
\$ 2,500,000	\$ 2,136,869	\$ (363,131)	\$ -	\$ 394,499	\$ 394,499	\$ 1,823,925	\$ 1,314,996	\$ (508,929)
204,392	206,025	1,633	-	38,035	38,035	248,067	126,784	(121,283)
-	-	-	-	-	-	-	-	-
<u>2,704,392</u>	<u>2,342,894</u>	<u>(361,498)</u>	<u>-</u>	<u>432,534</u>	<u>432,534</u>	<u>2,071,992</u>	<u>1,441,780</u>	<u>(630,212)</u>
-	-	-	-	-	-	-	-	-
-	-	-	470,000	470,000	-	-	-	-
-	-	-	<u>32,750</u>	<u>32,250</u>	<u>500</u>	-	-	-
-	-	-	<u>502,750</u>	<u>502,250</u>	<u>500</u>	-	-	-
-	-	-	-	-	-	80,732	80,732	-
<u>(2,478,500)</u>	<u>(2,478,500)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,050,000)</u>	<u>(3,050,000)</u>	<u>-</u>
<u>(2,478,500)</u>	<u>(2,478,500)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,969,268)</u>	<u>(2,969,268)</u>	<u>-</u>
225,892	(135,606)	(361,498)	(502,750)	(69,716)	433,034	(897,276)	(1,527,488)	(630,212)
<u>1,232,659</u>	<u>1,232,659</u>	<u>-</u>	<u>301,259</u>	<u>301,259</u>	<u>-</u>	<u>1,527,488</u>	<u>1,527,488</u>	<u>-</u>
<u>\$ 1,458,551</u>	<u>\$ 1,097,053</u>	<u>\$ (361,498)</u>	<u>\$ (201,491)</u>	<u>\$ 231,543</u>	<u>\$ 433,034</u>	<u>\$ 630,212</u>	<u>\$ -</u>	<u>\$ (630,212)</u>

Continued on next page

HAMILTON COUNTY  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCES - BUDGET AND ACTUAL - (NON-GAAP BASIS) -  
 DEBT SERVICE FUNDS  
 For The Year Ended December 31, 2011

	2011 Hamilton County Visitors and Convention Bureau Sinking			Totals		
	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ 16,199,277	\$ 9,085,751	\$ (7,113,526)
Intergovernmental	-	-	-	879,122	766,180	(112,942)
Other	-	-	-	2,000	5,352	3,352
Total revenues	-	-	-	17,080,399	9,857,283	(7,223,116)
Expenditures:						
General Government	-	-	-	-	-	-
Debt service:						
Principal	55,000	55,000	-	4,900,000	4,900,000	-
Interest and fiscal charges	76,670	76,670	-	2,532,191	1,959,253	572,938
Total expenditures	131,670	131,670	-	7,432,191	6,859,253	572,938
Other financing sources (uses):						
Operating transfers in	152,488	152,488	-	4,690,607	4,690,607	-
Operating transfers out	-	-	-	(9,843,148)	(9,843,148)	-
Total other financing sources (uses)	152,488	152,488	-	(5,152,541)	(5,152,541)	-
Net change in fund balances	20,818	20,818	-	4,495,667	(2,154,511)	(6,650,178)
Fund balances - beginning	-	-	-	8,628,299	8,628,299	-
Fund balances - ending	\$ 20,818	\$ 20,818	\$ -	\$ 13,123,966	\$ 6,473,788	\$ (6,650,178)

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HAMILTON COUNTY  
 COMBINING BALANCE SHEET -  
 NONMAJOR CAPITAL PROJECTS FUNDS  
 December 31, 2011

<u>Assets</u>	<u>Cumulative Capital Development</u>	<u>General Drain Improvement</u>	<u>County Major Bridge</u>	<u>146th Street Construction</u>
Cash and cash equivalents	\$ 2,674,820	\$ 2,689,667	\$ 3,398,029	\$ 5,947
Receivables:				
Taxes	124,944	-	124,944	-
Accounts	-	-	-	-
Special assessments	-	296,101	-	-
Intergovernmental	52,933	-	46,933	-
Interfund receivable:				
Interfund receivable	-	215,868	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total assets	<u>\$ 2,852,697</u>	<u>\$ 3,201,636</u>	<u>\$ 3,569,906</u>	<u>\$ 5,947</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ 60,371	\$ -	\$ 25,000	\$ -
Contracts payable	143,640	-	-	-
Interfund payable:				
Unavailable revenue	171,877	-	171,877	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total liabilities	<u>375,888</u>	<u>-</u>	<u>196,877</u>	<u>-</u>
 Fund balances:				
Restricted for:				
Capital projects	1,352,745	3,201,636	3,373,029	5,947
Assigned	1,124,064	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total fund balances	<u>2,476,809</u>	<u>3,201,636</u>	<u>3,373,029</u>	<u>5,947</u>
Total liabilities and fund balances	<u>\$ 2,852,697</u>	<u>\$ 3,201,636</u>	<u>\$ 3,569,906</u>	<u>\$ 5,947</u>

Hazel Dell Road Improvement	96th Street/ US 421	Clay Township Trailways	Airport Capital	Revolving Airport Capital	Cumulative Courthouse	Olio Road Bridge/ I-69
\$ 79,198	\$ 15,340	\$ 64,785	\$ 128,569	\$ -	\$ 898,407	\$ 420,176
-	-	-	-	-	20,560	-
-	-	-	10,000	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	7,723	-
-	-	-	-	-	-	-
<u>\$ 79,198</u>	<u>\$ 15,340</u>	<u>\$ 64,785</u>	<u>\$ 138,569</u>	<u>\$ -</u>	<u>\$ 926,690</u>	<u>\$ 420,176</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,420	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	28,283	-
-	-	-	-	-	38,703	-
79,198	15,340	64,785	138,569	-	589,007	420,176
-	-	-	-	-	298,980	-
<u>79,198</u>	<u>15,340</u>	<u>64,785</u>	<u>138,569</u>	<u>-</u>	<u>887,987</u>	<u>420,176</u>
<u>\$ 79,198</u>	<u>\$ 15,340</u>	<u>\$ 64,785</u>	<u>\$ 138,569</u>	<u>\$ -</u>	<u>\$ 926,690</u>	<u>\$ 420,176</u>

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HAMILTON COUNTY  
 COMBINING BALANCE SHEET -  
 NONMAJOR CAPITAL PROJECTS FUNDS  
 December 31, 2011  
 (Continued)

<u>Assets</u>	<u>2009 Park Bond Proceeds</u>	<u>Redevelopment Commission Capital Projects</u>	<u>Building Authority Capital Projects</u>	<u>Totals</u>
Cash and cash equivalents	\$ 769,613	\$ 7,015,288	\$ 1,139,895	\$ 19,299,734
Receivables:				
Taxes	-	-	-	270,448
Accounts	-	-	-	10,000
Special assessments	-	-	-	296,101
Intergovernmental	-	-	-	107,589
Interfund receivable:				
Interfund receivable	-	-	-	215,868
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total assets	<u>\$ 769,613</u>	<u>\$ 7,015,288</u>	<u>\$ 1,139,895</u>	<u>\$ 20,199,740</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ -	\$ 4,199	\$ -	\$ 99,990
Contracts payable	-	673,840	-	817,480
Interfund payable:				
Unavailable revenue	-	-	-	372,037
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total liabilities	<u>-</u>	<u>678,039</u>	<u>-</u>	<u>1,289,507</u>
Fund balances:				
Restricted for:				
Capital projects	769,613	6,337,249	1,139,895	17,487,189
Assigned	-	-	-	1,423,044
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total fund balances	<u>769,613</u>	<u>6,337,249</u>	<u>1,139,895</u>	<u>18,910,233</u>
Total liabilities and fund balances	<u>\$ 769,613</u>	<u>\$ 7,015,288</u>	<u>\$ 1,139,895</u>	<u>\$ 20,199,740</u>

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HAMILTON COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NONMAJOR CAPITAL PROJECTS FUNDS  
 For The Year Ended December 31, 2011

	<u>Cumulative Capital Development</u>	<u>General Drain Improvement</u>	<u>County Major Bridge</u>	<u>146th Street Construction</u>
Revenues:				
Taxes:				
Property	\$ 2,597,118	\$ -	\$ 2,597,118	\$ -
Special assessments	-	261,086	-	-
Intergovernmental	256,399	-	250,399	-
Charges for services	-	3,240	-	-
Other	-	47,043	-	-
	<u>2,853,517</u>	<u>311,369</u>	<u>2,847,517</u>	<u>-</u>
Total revenues				
Expenditures:				
General government	1,700,234	-	-	-
Highways and streets	-	-	-	-
Capital outlay:				
General government	-	843,428	-	-
Public safety	-	-	-	-
Highways and streets	1,009,408	-	25,000	-
Culture and recreation	-	-	-	-
	<u>2,709,642</u>	<u>843,428</u>	<u>25,000</u>	<u>-</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	<u>143,875</u>	<u>(532,059)</u>	<u>2,822,517</u>	<u>-</u>
Other financing sources (uses):				
Transfers in	350,000	175,940	-	-
Transfers out	-	(197,944)	(1,000,000)	-
	<u>350,000</u>	<u>(22,004)</u>	<u>(1,000,000)</u>	<u>-</u>
Total other financing sources and (uses)				
Net change in fund balances	493,875	(554,063)	1,822,517	-
Fund balances - beginning	<u>1,982,934</u>	<u>3,755,699</u>	<u>1,550,512</u>	<u>5,947</u>
Fund balances - ending	<u>\$ 2,476,809</u>	<u>\$ 3,201,636</u>	<u>\$ 3,373,029</u>	<u>\$ 5,947</u>

Hazel Dell Road Improvement	96th Street/ US 421	Clay Township Trailways	Airport Capital	Revolving Airport Capital	Cumulative Courthouse	Olio Road Bridge/ I-69
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 427,374	\$ -
-	-	-	-	-	-	-
-	-	-	40,000	-	41,205	-
-	15,340	-	-	-	-	-
-	15,340	-	40,000	-	468,579	-
-	-	-	-	-	133,308	-
-	108,945	-	-	-	-	19,391
-	-	-	-	-	315,355	-
-	-	-	-	-	-	-
-	4,227,176	-	-	-	-	-
-	-	-	-	-	-	-
-	4,336,121	-	-	-	448,663	19,391
-	(4,320,781)	-	40,000	-	19,916	(19,391)
-	-	-	-	-	-	-
-	-	-	-	(229,620)	-	-
-	-	-	-	(229,620)	-	-
-	(4,320,781)	-	40,000	(229,620)	19,916	(19,391)
79,198	4,336,121	64,785	98,569	229,620	868,071	439,567
<u>\$ 79,198</u>	<u>\$ 15,340</u>	<u>\$ 64,785</u>	<u>\$ 138,569</u>	<u>\$ -</u>	<u>\$ 887,987</u>	<u>\$ 420,176</u>

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HAMILTON COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NONMAJOR CAPITAL PROJECTS FUNDS  
 For The Year Ended December 31, 2011  
 (Continued)

	2009 Park Bond Proceeds	Redevelopment Commission Capital Projects	Building Authority Capital Projects	Totals
Revenues:				
Taxes:				
Property	\$ -	\$ 2,161,485	\$ -	\$ 7,783,095
Special assessments	-	-	-	261,086
Intergovernmental	-	-	-	548,003
Charges for services	-	-	-	43,240
Other	-	33,034	8,640	104,057
	<u>-</u>	<u>33,034</u>	<u>8,640</u>	<u>104,057</u>
Total revenues	<u>-</u>	<u>2,194,519</u>	<u>8,640</u>	<u>8,739,481</u>
Expenditures:				
General government	-	206,466	2,200	2,042,208
Highways and streets	-	-	-	128,336
Capital outlay:				
General government	-	-	-	1,158,783
Public safety	-	-	81,593	81,593
Highways and streets	-	5,306,544	-	10,568,128
Culture and recreation	87,169	-	-	87,169
	<u>87,169</u>	<u>-</u>	<u>-</u>	<u>87,169</u>
Total expenditures	<u>87,169</u>	<u>5,513,010</u>	<u>83,793</u>	<u>14,066,217</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(87,169)</u>	<u>(3,318,491)</u>	<u>(75,153)</u>	<u>(5,326,736)</u>
Other financing sources (uses):				
Transfers in	-	229,620	32,986	788,546
Transfers out	-	(1,257,273)	(903)	(2,685,740)
	<u>-</u>	<u>(1,027,653)</u>	<u>32,083</u>	<u>(1,897,194)</u>
Total other financing sources and (uses)	<u>-</u>	<u>(1,027,653)</u>	<u>32,083</u>	<u>(1,897,194)</u>
Net change in fund balances	(87,169)	(4,346,144)	(43,070)	(7,223,930)
Fund balances - beginning	<u>856,782</u>	<u>10,683,393</u>	<u>1,182,965</u>	<u>26,134,163</u>
Fund balances - ending	<u>\$ 769,613</u>	<u>\$ 6,337,249</u>	<u>\$ 1,139,895</u>	<u>\$ 18,910,233</u>

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HAMILTON COUNTY  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCES - BUDGET AND ACTUAL - (NON-GAAP BASIS) -  
 CAPITAL PROJECTS FUNDS  
 For The Year Ended December 31, 2011

	Cumulative Capital Development			County Major Bridge		
		Actual	Variance		Actual	Variance
	Final	Budgetary Basis Amounts	With Final Budget Positive (Negative)	Final	Budgetary Basis Amounts	With Final Budget Positive (Negative)
Revenues:						
Taxes	\$ 3,251,274	\$ 2,597,118	\$ (654,156)	\$ 3,251,274	\$ 2,597,118	\$ (654,156)
Intergovernmental	250,391	250,399	8	250,391	250,399	8
Other	-	12,966	12,966	-	-	-
Total revenues	<u>3,501,665</u>	<u>2,860,483</u>	<u>(641,182)</u>	<u>3,501,665</u>	<u>2,847,517</u>	<u>(654,148)</u>
Expenditures:						
Capital outlay	<u>3,380,620</u>	<u>2,740,191</u>	<u>640,429</u>	<u>2,179,400</u>	<u>-</u>	<u>2,179,400</u>
Total expenditures	<u>3,380,620</u>	<u>2,740,191</u>	<u>640,429</u>	<u>2,179,400</u>	<u>-</u>	<u>2,179,400</u>
Other financing uses:						
Transfers in	350,000	350,000	-	-	-	-
Transfers out	-	-	-	(1,000,000)	(1,000,000)	-
Total other financing uses	<u>350,000</u>	<u>350,000</u>	<u>-</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>-</u>
Net change in fund balances	471,045	470,292	(753)	322,265	1,847,517	1,525,252
Fund balances - beginning	<u>2,204,528</u>	<u>2,204,528</u>	<u>-</u>	<u>1,550,512</u>	<u>1,550,512</u>	<u>-</u>
Fund balances - ending	<u>\$ 2,675,573</u>	<u>\$ 2,674,820</u>	<u>\$ (753)</u>	<u>\$ 1,872,777</u>	<u>\$ 3,398,029</u>	<u>\$ 1,525,252</u>

Cumulative Courthouse			Totals		
Final	Actual Budgetary Basis Amounts	Variance With Final Budget Positive (Negative)	Final	Actual Budgetary Basis Amounts	Variance With Final Budget Positive (Negative)
\$ 500,000	\$ 427,374	\$ (72,626)	\$ 7,002,548	\$ 5,621,610	\$ (1,380,938)
41,483	41,205	(278)	542,265	542,003	(262)
-	-	-	-	12,966	12,966
<u>541,483</u>	<u>468,579</u>	<u>(72,904)</u>	<u>7,544,813</u>	<u>6,176,579</u>	<u>(1,368,234)</u>
<u>447,120</u>	<u>443,166</u>	<u>3,954</u>	<u>6,007,140</u>	<u>3,183,357</u>	<u>2,823,783</u>
<u>447,120</u>	<u>443,166</u>	<u>3,954</u>	<u>6,007,140</u>	<u>3,183,357</u>	<u>2,823,783</u>
-	-	-	350,000	350,000	-
-	-	-	(1,000,000)	(1,000,000)	-
-	-	-	(650,000)	(650,000)	-
94,363	25,413	(68,950)	887,673	2,343,222	1,455,549
<u>872,994</u>	<u>872,994</u>	<u>-</u>	<u>4,628,034</u>	<u>4,628,034</u>	<u>-</u>
<u>\$ 967,357</u>	<u>\$ 898,407</u>	<u>\$ (68,950)</u>	<u>\$ 5,515,707</u>	<u>\$ 6,971,256</u>	<u>\$ 1,455,549</u>

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## FIDUCIARY FUNDS

**PENSION TRUST FUNDS** – used to account for assets held by the County in a trustee capacity. The County maintains the following pension trust funds:

Sheriff's Retirement Plan - To account for the provision of retirement benefits to County police officers. Financing is provided by service of process fees collected by the County Sheriff and employee contributions of 3 percent of wages.

Sheriff's Benefit Plan - To account for the provision of disability benefits to County police officers. Financing is provided by County contributions.

**AGENCY FUNDS** – used to account for assets held by the County as an agent for individuals, private organizations, other municipalities and/or other funds. The County maintains the following agency funds:

Tax Sale Surplus - To account for the collection and payments of monies, which are in excess of the minimum bid price, for property sold by the County for delinquent taxes.

Tax Sale Redemption - To account for delinquent taxes and costs paid subsequent to the sale of property at the County real estate tax sale.

Surplus Tax - To account for the collection and payment of surplus property tax collections.

State Fines and Forfeitures - To account for the collection and payment to the State of Indiana of state fees and fines charged and collected by the Clerk of the Circuit Court for court proceedings.

Clerk of the Circuit Court - To account for the collection and payment of cash bonds and other trust items held by the Clerk of the Circuit Court for litigants of the Circuit, Superior and County Courts.

County Sheriff - To account for the collection and payment of delinquent tax warrants issued by the Indiana Department of Revenue, proceeds from the sale of foreclosed property, and County fees for services performed by County Sheriff.

County Treasurer - To account for the collection and payment of all local taxes billed and/or collected by the County Treasurer on behalf of all the governmental taxing units within the County.

County Prosecutor - To account for the collection and payment of trust items held by the County Prosecutor.

Infraction Judgment - To account for the collection and payment to the State of Indiana for state fines charged and collected by the Clerk of the Circuit Court.

Adult Offender Interstate Compact - To account for the collection and payment of fees collected relating to adult offenders on parole or probation. 50 percent of the fees are transferred to the state and 50 percent are transferred to the supplemental probation fund.

Special Death Benefit Fee - To account for fees collected and paid by Clerk of Circuit court as set out in Indiana Code 35-33-8.

## FIDUCIARY FUNDS

(Continued)

Child Restraint System Fine -	To account for the collection and payment of fines charged and collected by the Clerk of the Circuit Court on violations of the child restraint laws. These fees are remitted to the state.
Mortgage Fee -	To account for the collection and payment of fees collected by the Recorder for each mortgage recorded.
Inheritance Tax -	To account for the collection and payment of state inheritance taxes.
Tax Distribution -	To account for the collection and payment of tax collections to the County Treasurer that are due to other taxing units within the County.
Overweight Vehicles -	To account for fines collected by the County Clerk for overweight vehicle infractions due to the State of Indiana.
State Sales Disclosure Fee -	To account for fees charged for filing conveyance of property documents with the County Auditor. The state's shares of the fees are held in trust until remitted to the State General Fund.
Coroner's Training and Education -	To account for fees charged by the Hamilton County Health Department for death certificates. Fees are remitted semiannually by the County Auditor to the Treasurer of State. Funds at the state level are used for the continuing education of County Coroners.
Education Plate Fee -	To account for the collection and payment of education license plate fees by the Indiana Bureau of Motor Vehicles to the County Treasurer that are due to other taxing units within the County.
Payroll Withholding -	To account for payroll taxes and other amounts withheld from employee compensation, to be distributed in accordance with laws, regulations and contracts.
Homestead Rebate -	To account for expenditures related to tax relief provided by Indiana General Assembly in 2008.
Nonreverting GIS -	To account for funds retained and paid to Hamilton County which are designated to pay cost of developing and implementing a Hamilton County Geographical Information System.
HEA 1001-2008 State Homestead Credit -	To account for monies from the state as determined by County's abstract, based on residential net assessed values for property tax relief.
State Share 2008 Prior Delinquent -	To account for the state portion of prior year delinquencies on funds taken over by the state such as; state fair fund, state forestry fund, medical assistance to wards fund, hospital care for the indigent fund, and children with special health care needs, that are to be submitted to the state at settlement.

## FIDUCIARY FUNDS

(Continued)

Sewage Charge Collection -	To account for liens collected and distributed at spring and fall settlements.
DLGF Homestead Property Database -	To account for monies received from tax and, if applicable, penalty due after the termination of deduction and, if applicable, from homestead credit per Indiana Code 6-1.1-36.
Inmate Trust -	To account for the collection and payment of amounts which are held by the County Sheriff on behalf of inmates incarcerated at the County Jail.
Juvenile Inmate Trust -	To account for the collection and payment of amounts which are held by the Juvenile Services Center on behalf of juvenile inmates incarcerated at the Juvenile Services Center.

HAMILTON COUNTY  
 COMBINING STATEMENT OF PLAN NET ASSETS -  
 PENSION TRUST FUNDS  
 December 31, 2011

<u>Assets</u>	<u>Sheriff's Retirement Plan</u>	<u>Sheriff's Benefit Plan</u>	<u>Totals</u>
Cash and cash equivalents	\$ 457,420	\$ 24,052	\$ 481,472
Investments at fair value:			
U.S. Government securities	1,090,896	67,380	1,158,276
Municipal bonds and notes	969,126	-	969,126
Corporate bonds and notes	4,281,418	-	4,281,418
Corporate equity instruments	<u>11,075,609</u>	<u>376,840</u>	<u>11,452,449</u>
Total investments	<u>17,417,049</u>	<u>444,220</u>	<u>17,861,269</u>
Receivables:			
Interest	<u>69,136</u>	<u>870</u>	<u>70,006</u>
Total assets	<u>17,943,605</u>	<u>469,142</u>	<u>18,412,747</u>
<u>Net Assets</u>			
Held in trust for:			
Employees' pension benefits	<u>17,943,605</u>	<u>469,142</u>	<u>18,412,747</u>
Total net assets	<u>\$ 17,943,605</u>	<u>\$ 469,142</u>	<u>\$ 18,412,747</u>

HAMILTON COUNTY  
 COMBINING STATEMENT OF CHANGES IN PLAN NET ASSETS -  
 PENSION TRUST FUNDS  
 For The Year Ended December 31, 2011

<u>Additions</u>	<u>Sheriff's Retirement Plan</u>	<u>Sheriff's Benefit Plan</u>	<u>Totals</u>
Contributions:			
Employer	\$ 911,780	\$ 26,993	\$ 938,773
Investment income:			
Net decrease in fair value of investments	(20,485)	(14,203)	(34,688)
Interest	<u>550,639</u>	<u>16,872</u>	<u>567,511</u>
Total investment income	<u>530,154</u>	<u>2,669</u>	<u>532,823</u>
Total additions	<u>1,441,934</u>	<u>29,662</u>	<u>1,471,596</u>
<u>Deductions</u>			
Benefits	697,026	2,508	699,534
Administrative expense	<u>116,473</u>	<u>24,797</u>	<u>141,270</u>
Total deductions	<u>813,499</u>	<u>27,305</u>	<u>840,804</u>
Changes in net assets	628,435	2,357	630,792
Net assets - beginning	<u>17,315,170</u>	<u>466,785</u>	<u>17,781,955</u>
Net assets - ending	<u>\$ 17,943,605</u>	<u>\$ 469,142</u>	<u>\$ 18,412,747</u>

HAMILTON COUNTY  
 COMBINING BALANCE SHEET -  
 AGENCY FUNDS  
 December 31, 2011

<u>Assets</u>	<u>Tax Sale Surplus</u>	<u>Tax Sale Redemption</u>	<u>Surplus Tax</u>	<u>State Fines and Forfeitures</u>	<u>Clerk of the Circuit Court</u>	<u>County Sheriff</u>	<u>County Treasurer</u>
Cash and cash equivalents	\$ 5,951,479	\$ 22,574	\$ 3,320	\$ 48,042	\$ 1,265,979	\$ 15,826	\$ 8,482,675
Receivables:							
Accounts	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	15,114,064
Intergovernmental receivable	-	-	-	8,943	-	-	5,395,712
Total assets	<u>\$ 5,951,479</u>	<u>\$ 22,574</u>	<u>\$ 3,320</u>	<u>\$ 56,985</u>	<u>\$ 1,265,979</u>	<u>\$ 15,826</u>	<u>\$ 28,992,451</u>
 <u>Liabilities</u>							
Liabilities:							
State fees payable	\$ -	\$ -	\$ -	\$ 56,985	\$ -	\$ -	\$ -
Trust funds payable	5,951,479	22,574	3,320	-	1,265,979	15,826	28,992,451
Total liabilities	<u>\$ 5,951,479</u>	<u>\$ 22,574</u>	<u>\$ 3,320</u>	<u>\$ 56,985</u>	<u>\$ 1,265,979</u>	<u>\$ 15,826</u>	<u>\$ 28,992,451</u>

<u>County Prosecutor</u>	<u>Infraction Judgment</u>	<u>Adult Offender Interstate Compact</u>	<u>Special Death Benefit Fee</u>	<u>Child Restraint System Fine</u>	<u>Mortgage Fee</u>	<u>Inheritance Tax</u>	<u>Tax Distribution</u>
\$ 307	\$ 56,651	\$ 375	\$ 1,035	\$ 175	\$ 10,800	\$ 3,574,226	\$ 265
-	-	-	1,525	-	-	-	-
-	-	-	-	-	-	-	12,817,317
-	19,493	-	-	250	-	-	-
<u>\$ 307</u>	<u>\$ 76,144</u>	<u>\$ 375</u>	<u>\$ 2,560</u>	<u>\$ 425</u>	<u>\$ 10,800</u>	<u>\$ 3,574,226</u>	<u>\$ 12,817,582</u>
\$ -	\$ 76,144	\$ 375	\$ 2,560	\$ 425	\$ 10,800	\$ 3,574,226	\$ -
<u>307</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,817,582</u>
<u>\$ 307</u>	<u>\$ 76,144</u>	<u>\$ 375</u>	<u>\$ 2,560</u>	<u>\$ 425</u>	<u>\$ 10,800</u>	<u>\$ 3,574,226</u>	<u>\$ 12,817,582</u>

Continued on next page

HAMILTON COUNTY  
 COMBINING BALANCE SHEET -  
 AGENCY FUNDS  
 December 31, 2011  
 (Continued)

<u>Assets</u>	<u>Overweight Vehicles</u>	<u>State Sales Disclosure Fee</u>	<u>Coroner's Training and Education</u>	<u>Education Plate Fee</u>	<u>Payroll Withholding</u>	<u>Homestead Rebate</u>	<u>Nonreverting GIS</u>
Cash and cash equivalents	\$ -	\$ 3,370	\$ 796	\$ -	\$ -	\$ 168,379	\$ -
Receivables:							
Accounts	-	-	-	-	35,510	-	-
Taxes	-	-	-	-	-	-	-
Intergovernmental receivable	501	-	-	394	-	-	-
Total assets	<u>\$ 501</u>	<u>\$ 3,370</u>	<u>\$ 796</u>	<u>\$ 394</u>	<u>\$ 35,510</u>	<u>\$ 168,379</u>	<u>\$ -</u>
<u>Liabilities</u>							
Liabilities:							
State fees payable	\$ 501	\$ 3,370	\$ 796	\$ 394	\$ -	\$ -	\$ -
Trust funds payable	-	-	-	-	35,510	168,379	-
Total liabilities	<u>\$ 501</u>	<u>\$ 3,370</u>	<u>\$ 796</u>	<u>\$ 394</u>	<u>\$ 35,510</u>	<u>\$ 168,379</u>	<u>\$ -</u>

HEA 1001-2008 State Homestead Credit	State Share 2008 Prior Delinquent	Sewage Charge Collection	DLGF Homestead Property Database	Inmate Trust	Juvenile Inmate Trust	Totals
\$ 6,842	\$ -	\$ -	\$ 636	\$ 21,763	\$ 447	\$ 19,635,962
-	-	-	-	-	-	37,035
-	-	-	-	-	-	27,931,381
-	-	-	-	-	-	5,425,293
<u>\$ 6,842</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 636</u>	<u>\$ 21,763</u>	<u>\$ 447</u>	<u>\$ 53,029,671</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,726,576
<u>6,842</u>	<u>-</u>	<u>-</u>	<u>636</u>	<u>21,763</u>	<u>447</u>	<u>49,303,095</u>
<u>\$ 6,842</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 636</u>	<u>\$ 21,763</u>	<u>\$ 447</u>	<u>\$ 53,029,671</u>

HAMILTON COUNTY  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -  
 AGENCY FUNDS  
 For The Year Ended December 31, 2011

	Tax Sale Surplus	Tax Sale Redemption	Surplus Tax	State Fines And Forfeitures	Clerk of the Circuit Court	County Sheriff	County Treasurer
<b>Assets:</b>							
Cash and cash equivalents, January 1	\$ 5,025,946	\$ 165,590	\$ 226,066	\$ 50,627	\$ 1,695,121	\$ 15,826	\$ 7,737,854
Additions	6,214,869	1,033,900	2,600,322	225,642	19,655,342	8,997,611	456,180,654
Deductions	<u>(5,289,336)</u>	<u>(1,176,916)</u>	<u>(2,823,068)</u>	<u>(228,227)</u>	<u>(20,084,484)</u>	<u>(8,997,611)</u>	<u>(455,435,833)</u>
Cash and cash equivalents, December 31	<u>5,951,479</u>	<u>22,574</u>	<u>3,320</u>	<u>48,042</u>	<u>1,265,979</u>	<u>15,826</u>	<u>8,482,675</u>
Accounts receivable, January 1	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Accounts receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Taxes receivable, January 1	-	-	-	-	-	-	12,622,079
Additions	-	-	-	-	-	-	397,654,290
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(395,162,305)</u>
Taxes receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,114,064</u>
Intergovernmental receivable, January 1	-	-	-	9,469	-	-	4,951,004
Additions	-	-	-	8,943	-	-	46,859,694
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>(9,469)</u>	<u>-</u>	<u>-</u>	<u>(46,414,986)</u>
Intergovernmental receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,943</u>	<u>-</u>	<u>-</u>	<u>5,395,712</u>
<b>Total assets, December 31</b>	<u><b>\$ 5,951,479</b></u>	<u><b>\$ 22,574</b></u>	<u><b>\$ 3,320</b></u>	<u><b>\$ 56,985</b></u>	<u><b>\$ 1,265,979</b></u>	<u><b>\$ 15,826</b></u>	<u><b>\$ 28,992,451</b></u>
<b>Liabilities:</b>							
State fees payable, January 1	\$ -	\$ -	\$ -	\$ 60,096	\$ -	\$ -	\$ -
Additions	-	-	-	234,585	-	-	-
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>(237,696)</u>	<u>-</u>	<u>-</u>	<u>-</u>
State fees payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>56,985</u>	<u>-</u>	<u>-</u>	<u>-</u>
Trust funds payable, January 1	5,025,946	165,590	226,066	-	1,695,121	15,826	25,310,937
Additions	6,214,869	1,033,900	2,600,322	-	19,655,342	8,997,611	456,625,362
Deductions	<u>(5,289,336)</u>	<u>(1,176,916)</u>	<u>(2,823,068)</u>	<u>-</u>	<u>(20,084,484)</u>	<u>(8,997,611)</u>	<u>(452,943,848)</u>
Trust funds payable, December 31	<u>5,951,479</u>	<u>22,574</u>	<u>3,320</u>	<u>-</u>	<u>1,265,979</u>	<u>15,826</u>	<u>28,992,451</u>
<b>Total liabilities, December 31</b>	<u><b>\$ 5,951,479</b></u>	<u><b>\$ 22,574</b></u>	<u><b>\$ 3,320</b></u>	<u><b>\$ 56,985</b></u>	<u><b>\$ 1,265,979</b></u>	<u><b>\$ 15,826</b></u>	<u><b>\$ 28,992,451</b></u>

County Prosecutor	Infraction Judgment	Adult Offender Interstate Compact	Special Death Benefit Fee	Child Restraint System Fine	Mortgage Fee	Inheritance Tax	Tax Distribution
\$ 1,386	\$ 80,470	\$ 525	\$ -	\$ 160	\$ 13,130	\$ 2,239,357	\$ -
43,973	561,630	2,563	19,640	2,460	46,953	12,421,039	449,112,564
(45,052)	(585,449)	(2,713)	(18,605)	(2,445)	(49,283)	(11,086,170)	(449,112,299)
<u>307</u>	<u>56,651</u>	<u>375</u>	<u>1,035</u>	<u>175</u>	<u>10,800</u>	<u>3,574,226</u>	<u>265</u>
-	-	-	-	-	-	-	-
-	-	-	1,525	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	1,525	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	12,817,317
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	12,817,317
-	19,824	-	-	75	-	-	-
-	19,493	-	-	250	-	-	-
-	(19,824)	-	-	(75)	-	-	-
-	19,493	-	-	250	-	-	-
<u>\$ 307</u>	<u>\$ 76,144</u>	<u>\$ 375</u>	<u>\$ 2,560</u>	<u>\$ 425</u>	<u>\$ 10,800</u>	<u>\$ 3,574,226</u>	<u>\$ 12,817,582</u>
\$ -	\$ 100,294	\$ 525	\$ -	\$ 235	\$ 13,130	\$ 2,239,357	\$ -
-	581,123	2,563	21,165	2,710	46,953	12,421,039	-
-	(605,273)	(2,713)	(18,605)	(2,520)	(49,283)	(11,086,170)	-
-	76,144	375	2,560	425	10,800	3,574,226	-
1,386	-	-	-	-	-	-	-
43,973	-	-	-	-	-	-	449,112,564
(45,052)	-	-	-	-	-	-	(436,294,982)
<u>307</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,817,582</u>
<u>\$ 307</u>	<u>\$ 76,144</u>	<u>\$ 375</u>	<u>\$ 2,560</u>	<u>\$ 425</u>	<u>\$ 10,800</u>	<u>\$ 3,574,226</u>	<u>\$ 12,817,582</u>

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HAMILTON COUNTY  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -  
 AGENCY FUNDS  
 For The Year Ended December 31, 2011  
 (Continued)

	Overweight Vehicles	State Sales Disclosure Fee	Coroner's Training and Education	Education Plate Fee	Payroll Withholding	Homestead Rebate	Nonreverting GIS
<b>Assets:</b>							
Cash and cash equivalents, January 1	\$ 500	\$ 3,085	\$ 888	\$ -	\$ -	\$ 168,340	\$ -
Additions	1,001	36,013	10,915	11,663	946,080	94,133	12,611
Deductions	(1,501)	(35,728)	(11,007)	(11,663)	(946,080)	(94,094)	(12,611)
Cash and cash equivalents, December 31	<u>-</u>	<u>3,370</u>	<u>796</u>	<u>-</u>	<u>-</u>	<u>168,379</u>	<u>-</u>
Accounts receivable, January 1	-	-	-	-	37,343	-	-
Additions	-	-	-	-	35,510	-	-
Deductions	-	-	-	-	(37,343)	-	-
Accounts receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>35,510</u>	<u>-</u>	<u>-</u>
Taxes receivable, January 1	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-
Deductions	-	-	-	-	-	-	-
Taxes receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Intergovernmental receivable, January 1	-	-	-	1,275	-	-	-
Additions	501	-	-	394	-	-	-
Deductions	-	-	-	(1,275)	-	-	-
Intergovernmental receivable, December 31	<u>501</u>	<u>-</u>	<u>-</u>	<u>394</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets, December 31	<u>\$ 501</u>	<u>\$ 3,370</u>	<u>\$ 796</u>	<u>\$ 394</u>	<u>\$ 35,510</u>	<u>\$ 168,379</u>	<u>\$ -</u>
<b>Liabilities:</b>							
State fees payable, January 1	\$ 500	\$ 3,085	\$ 888	\$ 1,275	\$ -	\$ -	\$ -
Additions	1,502	36,013	10,915	12,057	-	-	-
Deductions	(1,501)	(35,728)	(11,007)	(12,938)	-	-	-
State fees payable, December 31	<u>501</u>	<u>3,370</u>	<u>796</u>	<u>394</u>	<u>-</u>	<u>-</u>	<u>-</u>
Trust funds payable, January 1	-	-	-	-	-	168,340	-
Additions	-	-	-	-	981,590	94,133	12,611
Deductions	-	-	-	-	(946,080)	(94,094)	(12,611)
Trust funds payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>35,510</u>	<u>168,379</u>	<u>-</u>
Total liabilities, December 31	<u>\$ 501</u>	<u>\$ 3,370</u>	<u>\$ 796</u>	<u>\$ 394</u>	<u>\$ 35,510</u>	<u>\$ 168,379</u>	<u>\$ -</u>

HEA 1001-2008 State Homestead Credit	State Share 2008 Prior Delinquent	Sewage Charge Collection	DLGF Homestead Property Database	Inmate Trust	Juvenile Inmate Trust	Totals
\$ 33,326	\$ -	\$ -	\$ -	\$ 17,084	\$ 185	\$ 17,475,466
-	1,612	407,898	734	580,779	7,574	959,230,175
<u>(26,484)</u>	<u>(1,612)</u>	<u>(407,898)</u>	<u>(98)</u>	<u>(576,100)</u>	<u>(7,312)</u>	<u>(957,069,679)</u>
6,842	-	-	636	21,763	447	19,635,962
-	-	-	-	-	-	37,343
-	-	-	-	-	-	37,035
-	-	-	-	-	-	<u>(37,343)</u>
-	-	-	-	-	-	37,035
-	-	-	-	-	-	12,622,079
-	-	-	-	-	-	410,471,607
-	-	-	-	-	-	<u>(395,162,305)</u>
-	-	-	-	-	-	27,931,381
-	-	-	-	-	-	4,981,647
-	-	-	-	-	-	46,889,275
-	-	-	-	-	-	<u>(46,445,629)</u>
-	-	-	-	-	-	5,425,293
<u>\$ 6,842</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 636</u>	<u>\$ 21,763</u>	<u>\$ 447</u>	<u>\$ 53,029,671</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,419,385
-	-	-	-	-	-	13,370,625
-	-	-	-	-	-	<u>(12,063,434)</u>
-	-	-	-	-	-	3,726,576
33,326	-	-	-	17,084	185	32,659,807
-	1,612	407,898	734	580,779	7,574	946,370,874
<u>(26,484)</u>	<u>(1,612)</u>	<u>(407,898)</u>	<u>(98)</u>	<u>(576,100)</u>	<u>(7,312)</u>	<u>(929,727,586)</u>
6,842	-	-	636	21,763	447	49,303,095
<u>\$ 6,842</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 636</u>	<u>\$ 21,763</u>	<u>\$ 447</u>	<u>\$ 53,029,671</u>

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## Statistical Section

This part of Hamilton County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<u>Contents</u>	<u>Page</u>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	199-205
<b>Revenue Capacity</b> These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	206-209
<b>Debt Capacity</b> These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	210-216
<b>Demographic and Economic Information</b> These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	217-219
<b>Operating Information</b> These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	220-221

**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in 2003: schedules presenting government-wide information include information beginning in that year.

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# STATISTICAL SECTION

**STATISTICAL SECTION**

HAMILTON COUNTY  
Net Assets by Component  
As of December 31,

	2011	2010	2009	2008	2007	2006	2005	2004	2003
<b>Primary Government</b>									
<b>Governmental Activities:</b>									
Invested in capital assets, net of related debt	\$ 631,749,768	\$ 639,950,344	\$ 671,245,107	\$ 653,431,968	\$ 626,162,324	\$ 616,426,261	\$ 617,340,959	\$ 587,501,012	\$ 71,192,547
Restricted	60,464,254	80,663,541	85,063,021	92,258,357	107,049,897	94,266,822	82,721,769	85,245,850	64,873,733
Unrestricted	60,539,067	20,698,883	41,905,605	32,858,346	29,399,526	27,230,678	36,981,084	19,832,288	12,473,300
<b>Total governmental activities net assets</b>	<b>\$ 752,753,089</b>	<b>\$ 741,312,768</b>	<b>\$ 798,213,733</b>	<b>\$ 778,548,671</b>	<b>\$ 762,611,747</b>	<b>\$ 737,923,761</b>	<b>\$ 737,043,812</b>	<b>\$ 692,579,150</b>	<b>\$ 148,539,580</b>
<b>Component Unit-Activities</b>									
<b>Riverview Hospital:</b>									
Invested in capital assets, net of related debt	\$ 41,702,124	\$ 37,690,317	\$ 35,981,705	\$ 37,846,292	\$ 31,118,419	\$ 32,392,046	\$ 21,221,464	\$ 8,224,358	\$ 19,914,553
Restricted	6,376,685	6,865,899	11,226,658	10,604,933	9,144,852	5,691,411	9,370,894	24,521,745	10,915,296
Unrestricted	72,805,987	71,365,996	62,454,798	50,502,391	59,737,270	61,853,425	60,622,512	53,957,678	46,918,057
<b>Total component unit net assets</b>	<b>\$ 120,884,796</b>	<b>\$ 115,922,212</b>	<b>\$ 109,663,161</b>	<b>\$ 98,953,616</b>	<b>\$ 100,000,541</b>	<b>\$ 99,936,882</b>	<b>\$ 91,214,870</b>	<b>\$ 86,703,781</b>	<b>\$ 77,747,906</b>

Note: The County has elected to present only nine years of data for this schedule.

- a A notable portion of 2005 net assets increase was due to storm water infrastructure constructed and contributed by developers
- b Governmental Activities amounts for 2003 were restated in 2004 to recognize retroactively reported infrastructure assets. Capital assets net totaling \$540 million were reported January 1, 2004 as an increase in net assets.
- c Restated to reflect prior period adjustments to infrastructure assets.
- d Reduction in net assets was due to the annexation of assets by other municipalities.

**HAMILTON COUNTY**  
Changes in Net Assets  
For the years ended December 31,

	2011	2010	2009	2008	2007	2006	2005	2004	2003
<b>Governmental Activities</b>									
Expenses:									
General government	\$ 60,837,908	\$ 57,763,663	\$ 64,439,397	n \$ 56,038,058	k \$ 44,816,836	g \$ 78,228,327	d \$ 38,938,090	\$ 41,226,511	\$ 34,515,043
Public safety	28,835,492	32,614,575	30,778,837	35,900,786	i 24,863,518	20,730,240	21,600,044	20,298,770	19,702,224
Highways and streets	33,678,114	74,094,190	18,265,047	15,881,328	m 5,250,904	22,554,847	12,433,892	14,143,946	11,331,121
Health and welfare	2,367,713	2,579,909	2,381,604	5,841,820	4,406,379	5,279,507	5,148,726	2,798,603	3,104,270
Culture and recreation	3,028,404	4,567,425	3,705,491	4,118,906	3,578,215	3,120,330	3,475,719	5,993,496	4,807,550
Interest on long-term debt	8,018,884	7,954,808	6,633,468	7,597,809	8,060,855	7,478,008	4,273,378	6,109,918	5,045,167
Total expenses	136,766,515	179,574,570	126,203,844	125,378,707	90,976,707	137,391,259	85,869,849	90,571,244	78,505,375
Program Revenues:									
Charges for services:									
General government	6,724,074	5,295,050	5,978,833	6,417,911	6,809,858	5,772,715	5,495,772	5,279,696	6,686,308
Public safety	8,199,404	9,339,202	8,729,255	8,603,567	7,047,065	7,163,620	7,439,263	4,958,027	3,831,973
Highways and streets	30,940	54,480	16,885	44,598	139,137	137,480	174,164	248,107	408,582
Health and welfare	507,408	494,444	655,412	1,823,422	1,275,293	1,181,456	1,035,839	782,791	320,891
Culture and recreation	389,021	403,009	437,488	391,469	360,053	353,909	357,531	330,418	426,775
Operating grants and contributions									
General government	7,175,204	9,926,144	16,530,733	o 8,374,431	5,850,488	6,886,829	6,872,737	5,027,642	2,332,603
Public safety	4,605,601	5,808,703	2,999,526	2,420,434	2,517,268	3,129,883	4,003,709	2,953,142	2,022,977
Highways and streets	5,170,357	5,902,268	10,033,469	p 5,642,258	17,306,626	7,625,202	6,699,387	8,406,831	7,161,362
Health and welfare	831,486	1,006,190	1,091,017	1,052,840	722,049	851,595	844,948	822,611	386,048
Culture and recreation	369,366	790,632	333,545	315,316	401,307	227,049	569,904	256,090	34,458
Capital grants and contributions	9,867,149	4,812,385	3,763,146	7,926,545	12,395,932	12,309,383	12,213,468	-	-
Total revenues	43,870,010	43,832,507	50,569,309	43,012,791	54,825,076	45,639,121	45,706,722	29,065,355	23,611,977
Net revenues (expenses):	(92,896,505)	(135,742,063)	(75,634,535)	(82,365,916)	(36,151,631)	(91,752,138)	(40,163,127)	(61,505,889)	(54,893,398)
General revenues and other changes in net assets:									
Taxes:									
Property taxes	55,268,441	54,843,844	55,031,562	51,016,072	52,501,650	45,297,573	42,910,222	35,990,257	66,390,922
County option income tax	43,005,739	17,603,371	32,705,361	36,360,794	32,254,052	32,565,870	33,798,846	25,068,745	-
Other taxes	5,084,045	4,753,964	4,217,961	4,483,627	4,178,416	3,216,489	1,781,189	929,290	-
Other	468,076	752,466	2,121,652	580,834	559,484	530,609	1,922,822	1,093,985	2,592,074
Reimbursements	-	-	-	-	1,054,744	3,055,265	-	-	-
Unrestricted investment earnings	510,525	887,452	1,223,061	5,861,513	8,977,726	8,622,501	4,221,366	2,120,745	1,738,723
Total general revenue	104,336,826	78,841,097	95,299,597	98,302,840	99,526,072	93,288,307	84,634,445	65,203,022	70,721,719
Changes in net assets for Governmental Activities	\$ 11,440,321	\$ (56,900,966)	\$ 19,665,062	\$ 15,936,924	\$ 63,374,441	\$ 1,536,169	\$ 44,471,318	\$ 3,697,133	\$ 15,828,321

**HAMILTON COUNTY**  
Changes in Net Assets  
For the years ended December 31,  
(continued)

	2011	2010	2009	2008	2007	2006	2005	2004	2003
<b>Component Unit Activities</b>									
Expenses:									
Riverview Hospital	\$ 183,731,790	\$ 136,289,260	\$ 133,641,110	\$ 141,201,590	\$ 131,104,784	\$ 122,927,204	\$ 116,744,220	\$ 104,899,403	\$ 92,713,755
Total expenses	<u>183,731,790</u>	<u>136,289,260</u>	<u>133,641,110</u>	<u>141,201,590</u>	<u>131,104,784</u>	<u>122,927,204</u>	<u>116,744,220</u>	<u>104,899,403</u>	<u>92,713,755</u>
Program Revenues:									
Charges for services	<u>188,021,203</u>	<u>138,246,885</u>	<u>137,073,497</u>	<u>138,554,069</u>	<u>128,470,518</u>	<u>128,303,583</u>	<u>118,820,212</u>	<u>110,545,926</u>	<u>96,216,127</u>
Total revenues	<u>188,021,203</u>	<u>138,246,885</u>	<u>137,073,497</u>	<u>138,554,069</u>	<u>128,470,518</u>	<u>128,303,583</u>	<u>118,820,212</u>	<u>110,545,926</u>	<u>96,216,127</u>
Net revenues (expenses):	<u>4,289,413</u>	<u>1,957,625</u>	<u>3,432,387</u>	<u>(2,647,521)</u>	<u>(2,634,266)</u>	<u>5,376,379</u>	<u>2,075,992</u>	<u>5,646,523</u>	<u>3,502,372</u>
General revenues and other changes in net assets:									
Non-capital contributions	-	-	-	-	-	-	-	-	48,569
Capital contributions	345,000	-	-	-	-	-	-	1,500,000	-
Miscellaneous	328,171	393,496	-	-	-	-	-	-	-
Unrestricted investment earnings	-	3,907,930	7,277,158	1,600,596	2,799,579	3,345,633	2,435,097	1,809,352	2,879,629
Total general revenues	<u>673,171</u>	<u>4,301,426</u>	<u>7,277,158</u>	<u>1,600,596</u>	<u>2,799,579</u>	<u>3,345,633</u>	<u>2,435,097</u>	<u>3,309,352</u>	<u>2,928,198</u>
Changes in net assets for Component Unit Activities	<u>\$ 4,962,584</u>	<u>\$ 6,259,051</u>	<u>\$ 10,709,545</u>	<u>\$ (1,046,925)</u>	<u>\$ 165,313</u>	<u>\$ 8,722,012</u>	<u>\$ 4,511,089</u>	<u>\$ 8,955,875</u>	<u>\$ 6,430,570</u>

Note: The County has elected to present only nine years of data for this schedule.

- a In 2003 taxes were not separated between property, income and other types taxes.
- b The increase in property tax revenues related mainly to new debt services levies and additional tax increment revenue captured.
- c Includes contributed storm drain infrastructure and federal grant funds for park improvements.
- d Includes county roads that were annexed into municipalities.
- e Reimbursement from City of Noblesville for the 146th Street extension project.
- f Includes interest earnings generated by higher interest rates on short term investments.
- g 2006 includes the impact of \$36 million in disposals of roadways assets which were annexed by municipalities.
- h The decrease is due to two primary reasons: (1) approximately \$10 million bond funded road expenditures in the Thomson TIF area were expensed in 2006, this area has been annexed by the City of Carmel and will not be capital assets of the County and (2) a planned budget decrease in highway and street maintenance expenditures.
- i Increase in appeals for adjustment to the levy were over the standard 4% increase allowed due to juvenile detention center, superior court and growth.
- j Reflects \$9.8 million Federal Highway Fund grant for 146th Street project.
- k Increases due in part to the implementation of GASB 45; also wages and benefits increased with the addition of 19 new positions in various County departments.
- l Majority of increase was a result of added personnel to staff the north section of the new community corrections center and new juvenile detention center.
- m A large portion of the increase resulted from road improvement expenditures in the Thomson TIF which were expensed as a result of annexation. The remaining increase was a result of planned budget increases in road maintenance.
- n Majority of this increase was a result of 16 new employees and numerous capital expenditures.
- o Reflects Runway construction grant as large part of this increase.
- p Majority of this increase reflects the contributions for Olio Road Bridge.
- q Shift in investment earnings from 2008 to 2009 reflects change in net market value realized gains and losses on investment fund.
- r Majority of this increase includes the impact of \$44.8 million in disposals of roadway assets which were annexed by municipalities and the expenditures for the 96th/421 intersection area that will not be capital assets of the County, this area has been annexed by the City of Carmel.
- s COIT revenues decreased due to the economic downturn and the overpayment in distributions.
- t COIT revenues increased due to the economic improvement and the correction of a calculation error at the State.

**HAMILTON COUNTY**  
Fund Balances of Government Funds  
As of December 31,

	2011	2010	2009	2008	2007	2006	2005	2004	2003
<b>General Fund</b>									
Assigned	\$ 937,768	\$ 788,554	\$ 2,085,804	\$ 2,770,998	\$ 1,189,545	\$ 2,768,446	\$ 631,986	\$ 1,446,112	\$ 1,856,212
Unassigned	28,946,402	10,886,344	18,448,068	23,991,517	24,334,664	21,876,315	18,384,484	7,914,885	8,651,233
<b>Total general fund</b>	<b>\$ 29,884,170</b>	<b>\$ 11,674,898</b>	<b>\$ 20,533,872</b>	<b>\$ 26,762,515</b>	<b>\$ 25,524,209</b>	<b>\$ 24,644,761</b>	<b>\$ 19,016,470</b>	<b>\$ 9,360,997</b>	<b>\$ 10,507,445</b>
<b>All other governmental funds:</b>									
Nonspendable	\$ -	\$ -	\$ -	\$ 28,476	\$ 28,476	\$ 28,476	\$ 28,476	\$ 28,476	\$ 28,476
Restricted	79,137,031	74,333,097	78,982,684	87,005,804	112,678,562	97,644,128	87,937,721	83,893,045 <sup>a</sup>	56,850,837
Committed	15,694,304	16,938,643	18,054,388	12,111,834	2,440,932	3,064,253	2,067,423	3,700,348	4,164,584
Assigned	5,304,176	8,774,045	8,880,702	12,842,681	8,385,843	5,689,028	6,701,442	5,583,012	4,271,317
Unassigned	-	-	-	(14,447)	(262,207)	-	(9,720)	(340,250)	(441,481)
<b>Total all other governmental funds</b>	<b>\$ 100,135,511</b>	<b>\$ 100,045,785</b>	<b>\$ 105,917,774</b>	<b>\$ 111,974,348</b>	<b>\$ 123,271,606</b>	<b>\$ 106,425,885</b>	<b>\$ 96,725,342</b>	<b>\$ 92,864,631</b>	<b>\$ 64,873,733</b>

Note: The County has elected to present only nine years of data for this schedule.

<sup>a</sup> Includes unexpended bond proceeds for juvenile detention center project.

<sup>b</sup> Includes \$10.5 million in debt service funds accumulated to repay the bond anticipation note issued for the 146th Street project.

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**HAMILTON COUNTY**  
**Changes in Fund Balances of Governmental Funds**  
**For the years ended December 31,**

	2011	2010	2009	2008	2007	2006	2005	2004	2003
<b>Revenues</b>									
Taxes	\$ 103,363,265	\$ 78,311,876	\$ 90,366,481	\$ 91,096,496	\$ 88,799,368	\$ 80,699,734	\$ 78,323,165	\$ 62,683,816	\$ 66,096,480
License and permits	359,595	346,595	234,679	334,110	334,450	270,880	253,955	289,132	293,412
Intergovernmental	18,152,014	23,433,937	32,488,290	17,805,279	26,797,738	19,418,342	18,990,685	17,466,316	11,915,072
Charges for services	9,035,329	10,084,179	10,430,427	11,382,143	10,561,668	9,633,793	10,270,077	7,435,997	7,991,598
Fines and forfeits	2,474,841	2,927,277	2,710,634	2,448,768	1,913,909	1,999,846	2,144,504	2,100,170	1,877,847
Special assessments	2,719,047	2,228,134	1,758,937	2,521,739	2,159,681	1,884,473	1,547,029	904,464	1,383,801
Miscellaneous	978,601	1,639,918	3,344,713	6,442,347	10,591,954	12,208,375	6,144,188	3,214,730	4,442,538
<b>Total revenues</b>	\$ 137,082,692	\$ 118,971,916	\$ 141,334,161	\$ 132,030,882	\$ 141,158,768	\$ 126,115,443	\$ 117,673,603	\$ 94,094,625	\$ 94,000,748
<b>Expenditures</b>									
Current:									
General government	\$ 48,834,461	\$ 52,056,141	\$ 56,047,316	\$ 48,165,127	\$ 37,685,322	\$ 38,010,353	\$ 33,088,848	\$ 35,158,144	\$ 33,337,689
Public safety	26,334,037	28,719,122	28,093,082	27,325,688	20,749,463	19,241,551	20,609,920	19,116,279	18,691,891
Highways and streets	4,559,749	5,569,390	12,164,106	7,469,724	4,722,372	21,988,884	7,048,995	8,007,748	10,865,132
Health and welfare	2,345,495	2,774,047	3,481,318	5,821,709	4,382,814	5,271,473	5,142,700	3,659,547	3,100,583
Culture and recreation	2,792,214	3,337,371	3,061,318	3,133,379	2,566,844	2,334,293	2,122,797	2,162,431	3,143,699
Capital outlay	23,735,160	34,199,537	30,864,954	48,118,634	50,512,284	36,687,687	31,153,451	20,477,613	32,529,138
Debt service:									
Principal	12,530,000	12,160,000	13,155,000	38,330,000	24,975,000	12,060,000	10,880,000	9,015,000	8,080,000
Interest	7,769,015	9,363,892	8,820,728	8,532,355	8,139,986	6,236,620	6,678,187	5,664,672	5,011,080
Issuance cost	565,071	410,128	97,071	437,483	99,514	369,723	970,222	-	112,256
<b>Total expenditures</b>	\$ 129,465,202	\$ 148,589,628	\$ 155,784,893	\$ 187,334,099	\$ 153,833,599	\$ 142,200,584	\$ 117,695,120	\$ 103,261,434	\$ 114,871,468
<b>Excess (deficiency) of revenues over (under) expenditures</b>	\$ 7,617,490	\$ (29,617,712)	\$ (14,450,732)	\$ (55,303,217)	\$ (12,674,831)	\$ (16,085,141)	\$ (21,517)	\$ (9,166,809)	\$ (20,870,720)

**HAMILTON COUNTY**

Changes in Fund Balances of Governmental Funds  
For the years ended December 31,  
(continued)

	2011	2010	2009	2008	2007	2006	2005	2004	2003
<b>Other Financing Sources (Uses)</b>									
Transfers in	24,099,144	22,542,840	42,545,302	49,459,013	24,119,588	28,869,366	22,370,927	29,912,796	27,301,462
Transfers out	(24,099,144)	(22,542,840)	(42,545,302)	(49,459,013)	(24,119,588)	(28,869,366)	(22,370,927)	(29,912,796)	(27,301,462)
Issuance of debt	23,625,000	26,610,000	2,150,000	41,655,000	30,400,000	31,180,000	60,670,000	35,010,000	10,005,000
Bond premiums/discounts	(63,492)	71,749	15,515	1,960,735	-	(158,247)	1,975,164	1,001,259	-
Contributions	-	-	-	1,628,530	-	-	-	-	-
Payment to refunded bond escrow	(12,880,000)	(11,795,000)	-	-	-	-	(49,107,200)	-	-
<b>Total other financing sources (uses)</b>	<b>\$ 10,681,508</b>	<b>\$ 14,886,749</b>	<b>\$ 2,165,515</b>	<b>\$ 45,244,265</b>	<b>\$ 30,400,000</b>	<b>\$ 31,021,753</b>	<b>\$ 13,537,964</b>	<b>\$ 36,011,259</b>	<b>\$ 10,005,000</b>
<b>Net change in fund balance</b>	<b>\$ 18,298,998</b>	<b>\$ (14,730,963)</b>	<b>\$ (12,285,217)</b>	<b>\$ (10,058,952)</b>	<b>\$ 17,725,169</b>	<b>\$ 14,936,612</b>	<b>\$ 13,516,447</b>	<b>\$ 26,844,450</b>	<b>\$ (10,865,720)</b>
<b>Debt service as a percentage of noncapital expenditures</b>	<b>17.0%</b>	<b>15.8%</b>	<b>17.6%</b>	<b>33.7%</b>	<b>32.1%</b>	<b>17.3%</b>	<b>20.3%</b>	<b>17.7%</b>	<b>15.9%</b>

Note: The County has elected to present only nine years of data for this schedule.

- a Taxes increased primarily due to \$8.7 million increase in COIT and \$6.9 million increase in property taxes.
- b Taxes increased primarily due to \$2.4 million increase in property taxes offset by a reduction of \$1.2 million in COIT.
- c Increase in Highway and Streets were due to road and infrastructure improvements for various projects throughout the County, most notably those serving the Thomson Economic Development area.
- d The County redeemed a \$13.8 million bond anticipation note in 2007.
- e Includes \$9.8 million in federal highway funds for 146th street project.
- f County redeemed \$28 million in bond anticipation notes in 2008.
- g Increase is a result of implementation of GASB 45 and the addition of 19 new positions throughout various County departments.
- h Due to the addition of personnel to staff the north section of the new community corrections center and new juvenile corrections facility.
- i Due primarily to decrease in COIT distribution.
- j Due to increase in COIT distribution due to error in calculation of distribution at state level
- k Due to decrease in grant funds from federal and state

**HAMILTON COUNTY**  
Assessed Value and True Value of Taxable Property  
For the years ending December 31,

Year Payable	Real Property				Total
	Residential	Commercial	Industry	Other (3)	
2011	\$ 4,087,816,455	\$ 1,905,781,357	\$ 127,056,476	\$ 149,059,559	\$ 6,269,713,848
2010	4,132,074,818	1,918,565,178	134,741,968	138,482,783	6,323,864,746
2009	4,043,139,132 (5)	1,779,908,239	126,632,125	137,871,371	6,087,550,862
2008	5,511,729,710	1,621,140,830	119,997,846	155,392,998	7,408,261,384
2007	5,017,384,543	1,492,253,108	117,574,289	154,255,735	6,781,467,675
2006	4,218,972,650	1,199,975,623	100,559,078	146,427,072	5,665,934,423
2005	3,895,776,678	1,102,556,152	97,182,801	156,215,368	5,251,730,999
2004	3,632,360,955	1,048,171,552	96,625,771	208,164,845	4,985,323,123
2003	3,411,599,855	1,049,594,499	96,631,597	170,255,494	4,728,081,445
2002	N/A	N/A	N/A	N/A	N/A

Year Payable	Personal Property (4)	Total Real and Personal Property	Less: Tax Increment District	Total		Total Direct Tax Rate
				Assessed Value (1)	True Tax Value (2)	
2011	\$ 399,863,375	\$ 6,669,577,222	\$ 733,641,067	\$ 5,935,936,156	\$ 17,807,808,467	\$ 0.2769
2010	402,329,701	6,726,194,447	638,524,902	6,087,669,545	18,263,008,634	0.2724
2009	398,554,955	6,486,105,817	636,270,310	5,849,835,507	17,549,506,537	0.2753
2008	378,030,306	7,786,291,690	487,137,604	7,299,154,086	21,897,462,260	0.2131
2007	352,532,398	7,134,000,073	368,574,369	6,765,425,704	20,296,283,133	0.2191
2006	454,531,198	6,120,465,621	289,982,362	5,830,483,259	17,491,455,791	0.2338
2005	438,141,480	5,689,872,479	244,095,874	5,445,776,605	16,337,335,832	0.2375
2004	435,512,207	5,420,835,330	213,179,173	5,207,656,157	15,622,974,480	0.2305
2003	472,471,885	5,200,553,330	188,615,016	5,011,938,314	15,035,820,946	0.2193
2002	N/A	3,080,641,149	58,410,432	3,022,230,717	9,066,692,152	0.3310

(1) Property reassessment were effective in 2003.

(2) True tax value is 3 times assessed value. Beginning in 2002, tax rates were based upon \$100 of true tax value. In prior years, the rate was per \$100 of assessed value.

(3) Included adjustments due to appeals as well as assessed values from property classes of agriculture, exempt, utility and other as defined by the County Auditor's office.

(4) Net assessed value of personal property decreased in 2007 because of the expansion of the exemption for inventory.

(5) Decrease in residential assessed value due to new supplemental homestead deductions in 2009.

Source: Hamilton County Auditor's Office - Total Assessed and True Tax are those amounts that have been reported to and certified to the State each year. Prior to 2006, this table did not include any breakdown between real and personal property or show classes of real property. The County is only able to go back to 2003 to provide class detail of certified assessed values. Such detail will be provided for future years and reports.

**HAMILTON COUNTY**  
Direct and Overlapping Property Tax Rates  
Last Ten Years

	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
County Direct Rates										
General	\$ 0.1712	\$ 0.1648	\$ 0.1529	\$ 0.1136	\$ 0.1147	\$ 0.1200	\$ 0.1167	\$ 0.1184	\$ 0.1002	\$ 0.1539
Property Reassessment	-	-	0.0027	0.0021	0.0022	0.0024	0.0031	0.0030	0.0031	0.0052
2002 Animal Control Bond	0.0019	0.0004	0.0010	0.0008	0.0009	0.0010	-	0.0011	-	-
Debt Service	0.0080	0.0158	0.0159	-	-	0.0039	0.0091	-	-	-
Lease Rental Payment	0.0161	0.0130	0.0141	0.0113	0.0127	0.0141	0.0091	-	-	0.0294
Cumulative Courthouse	0.0026	0.0026	0.0022	0.0022	0.0023	0.0027	0.0029	0.0174	-	-
County Major Bridge	0.0158	0.0158	0.0158	0.0158	0.0158	0.0172	0.0172	-	0.0172	0.0267
Health	0.0050	0.0058	0.0041	0.0057	0.0073	0.0039	0.0054	0.0054	0.0051	0.0075
Jail Lease Rental	0.0067	0.0065	0.0068	0.0053	0.0059	0.0066	0.0071	0.0081	0.0082	0.0137
Cum Bridge Bldg.	-	-	-	-	-	-	-	0.0030	0.0031	0.0052
Jail Bond	0.0130	0.0097	0.0161	0.0094	0.0087	0.0076	-	-	-	-
Park and Recreation	0.0152	0.0164	0.0159	0.0114	0.0123	0.0084	0.0106	0.0108	0.0192	0.0283
2002 Park Bond	0.0021	0.0020	0.0018	0.0016	0.0018	0.0020	0.0022	0.0018	0.0016	-
2004 Park Bond #2	0.0024	0.0038	-	-	0.0018	0.0012	0.0030	-	-	-
Cumulative Capital Development	0.0158	0.0158	0.0158	0.0158	0.0158	0.0172	0.0172	0.0172	0.0172	0.0267
County Redevelopment TIF	-	-	0.0102	0.0085	0.0070	0.0072	0.0058	0.0059	0.0055	-
Welfare	-	-	-	0.0096	0.0099	0.0184	0.0208	0.0212	0.0213	0.0344
Total Direct Rate	\$ 0.2769	\$ 0.2724	\$ 0.2753	\$ 0.2131	\$ 0.2191	\$ 0.2338	\$ 0.2375	\$ 0.2305	\$ 0.2193	\$ 0.3310
Solid Waste	0.0030	0.0030	0.0029	0.0023	0.0024	0.0027	0.0028	0.0029	-	-
City Rates										
Noblesville	1.0521	1.0276	1.0615	0.7814	0.7670	0.8189	0.7770	0.7571	0.7069	0.9929
Carmel	0.6664	0.6664	0.6664	0.5033	0.4329	0.5282	0.5299	0.5284	0.3747	0.5642
Westfield (1)	0.7621	0.6606	0.6606	0.3700	-	-	-	-	-	-
Town Rates	.5022-1.4028	.5070-1.3685	.4562-1.3543	.3376-1.0534	.3234-.5947	3592-1.2419	35920-1.2238	3440-1.1482	.3325-.7069	.4728-1.6881
Township Rates	.0841-.3287	.0663-.2378	.0722-.3079	.0503-.2547	.0478-.2627	.0652-.2761	.0597-.2838	.0037-.1381	.0046-.1414	.0090-.2001
Library Rates	.04360-.09910	.0350-.0823	.0365-.1040	.040-.0606	.0405-.0742	.052-.0840	.0332-.0716	.0322-.0717	.0304-.0690	.0512-.1410
School Districts	.8990-1.8295	.6460-1.4890	.6373-1.4890	1.1895-1.8799	1.1519-1.9161	1.2601-2.1189	1.2103-2.0869	1.1548-2.0100	1.0363-1.8486	1.5975-2.5806

(1) Westfield became a City in 2008; in prior years their rate was included in the Town data.

**HAMILTON COUNTY**  
Principal Taxpayers  
Current and Nine Years Ago

Taxpayer	2011		2002	
	Taxable Assessed Value	Percent of Total County Assessed Value*	Taxable Assessed Value	Percent of Total County Assessed Value*
Duke Realty/Duke Weeks Realty LP	\$ 214,022,850	1.21%	\$ 67,172,090	0.74%
Clarian Health North LLC	164,336,276	0.93%		
Duke Energy, formerly PSI Energy	138,722,000	0.78%	60,147,890	0.66%
Washington National Life Insurance	86,490,250	0.49%		
Sallie Mae Inc./RE Services LLC	80,561,790	0.46%	40,089,380	0.44%
Clay Terrace Partners LLC	80,181,800	0.45%		
Hamilton Town Center	75,061,600	0.42%		
Pedcpr Property Acquisition LLC	72,132,825	0.41%		
MSI Crosspoint Indianapolis Grocery/Marsh/JL Capital	65,172,830	0.37%	33,132,600	0.37%
Regency Windsor Sunblest II/Woods of Britton Sunblest	64,595,400	0.37%	33,410,500	0.37%
Conseco/Bankers National Life			77,009,210	0.85%
Thomson Consumer Electronics			50,431,850	0.56%
Wal Mart Stores			37,266,080	0.41%
Verizon North (formerly GTE North, Inc./Metropolitan Life Insurance)			35,595,870	0.39%
AMLI at Conner Farms, LP/Landmark on Spring Mill			29,196,800	0.32%
<b>Totals</b>	<b>\$ 1,041,277,621</b>	<b>5.88%</b>	<b>\$ 463,452,270</b>	<b>5.11%</b>

Source: Hamilton County Auditor's Office

\* Based on County's assessed values as reported on assessed value table.

**HAMILTON COUNTY**  
Property Tax Levied and Collected  
Last Ten Fiscal Years

	Total Taxes Levied for the Current Fiscal Year	Tax Collected	Percentage of Levy
2011	46,057,151	43,256,963	93.92%
2010	47,474,576	45,071,326	94.94%
2009	47,951,250	45,392,210	94.66%
2008	45,883,049	43,434,276	94.66%
2007	44,346,099	42,636,381	96.14%
2006	40,087,080	38,644,424	96.40%
2005	37,956,600	36,911,614	97.25%
2004	34,729,874	33,494,842	96.44%
2003	31,769,872	31,118,838	97.95%
2002	30,250,817	29,644,275	97.99%

Source: Hamilton County Auditor's Office

**HAMILTON COUNTY**  
Ratios of Outstanding Debt by Type  
Last Ten Fiscal Years

Fiscal Year	Governmental Activities										Total Governmental Activities	Percentage of Personal Income <sup>1</sup>	Debt Per Capita <sup>1</sup>
	Property Tax					Revenue Bonds							
	Building Corporation Bonds	Park Bonds	General Obligation Bonds	COIT Bonds	Tax Incremental Bonds	Revenue Bonds	Bond Anticipation Notes	Total Governmental Activities	Percentage of Personal Income <sup>1</sup>	Debt Per Capita <sup>1</sup>			
2011	\$ 72,082,202	\$ 4,515,000	\$ 1,605,000	\$ 29,510,000	\$ 61,475,000	\$ 3,395,000	-	\$ 172,582,202	1.36%	624			
2010	77,942,202	5,165,000	1,725,000	33,310,000	46,565,000	-	9,660,000	174,367,202	1.39%	635			
2009	83,607,202	5,840,000	1,845,000	37,510,000	42,910,000	-	-	171,712,202	1.30%	615			
2008	87,972,202	3,910,000	2,395,000	41,535,000	46,905,000	-	-	182,717,202	1.46%	677			
2007	50,507,202	4,120,000	3,360,000	45,395,000	47,810,000	-	28,200,000	179,392,202	1.56%	686			
2006	54,012,202	4,715,000	5,500,000	49,460,000	48,680,000	-	11,600,000	173,967,202	1.63%	696			
2005	56,857,202	5,290,000	7,565,000	54,550,000	30,810,000	-	-	155,072,202	1.55%	644			
2004	59,797,202	5,830,000	9,510,000	56,975,000	19,940,000	-	-	152,052,202	1.65%	661			
2003	32,382,202	4,920,000	6,910,000	60,785,000	21,060,000	-	-	126,057,202	1.44%	570			
2002	35,317,202	5,000,000	7,300,000	64,450,000	12,065,000	-	-	124,132,202	1.45%	599			

<sup>1</sup> Population and personal income data can be found in the Demographics and Economics Schedule

**HAMILTON COUNTY**  
Ratios of Net General Bonded Debt Outstanding  
Last Ten Years

	Building Corporation Bonds	Park District Bonds	General Obligation Bonds	Total	Less Debt Service Funds	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
2011	\$ 72,082,202	\$ 4,515,000	\$ 1,605,000	\$ 78,202,202	\$ 4,892,337	73,309,865	1.24%	265
2010	77,942,202	5,165,000	1,725,000	84,832,202	6,586,368	78,245,834	1.33%	285
2009	83,607,202	5,840,000	1,845,000	91,292,202	7,409,475	83,882,727	1.43%	300
2008	87,792,202	3,910,000	2,395,000	94,097,202	5,904,734	88,192,468	1.21%	328
2007	50,507,202	4,120,000	3,360,000	57,987,202	3,651,778	54,335,424	0.80%	208
2006	54,012,202	4,715,000	5,500,000	64,227,202	4,423,834	59,803,368	1.03%	238
2005	56,857,202	5,290,000	7,565,000	69,712,202	5,058,841	64,653,361	1.19%	269
2004	59,797,202	5,830,000	9,510,000	75,137,202	5,729,972	69,407,230	1.33%	302
2003	32,382,202	4,920,000	6,910,000	44,212,202	2,718,967	41,493,235	0.83%	188
2002	35,317,202	5,000,000	7,300,000	47,617,202	2,253,695	45,363,507	1.50%	219

<sup>1</sup> The County's population can be found in the Demographics and Economics Schedule and the assessed value can be found on the assessed value schedule.

Notes:

- (1) This schedule includes only debt repaid with property taxes. It excludes bonds payable from income taxes and tax increment financing bonds.
- (2) The Building Corporation and Park District bonded debt on this schedule which is outstanding at December 31, 2011 is not reflected on the computation of legal debt margin. Building Corporation Bonds were issued as lease rental obligations which are exempt from the 2% limitation. The Park District has its own 2% capacity separate from the County.

**HAMILTON COUNTY**  
**Direct and Overlapping Debt**

	Debt Outstanding	Percentage Applicable to County	Amount of Direct and Overlapping Debt
<b>Direct Debt</b>			
Hamilton County	\$ 172,582,202	100.0%	\$ 172,582,202 (1)
<b>Total Direct Debt</b>	<b>\$ 172,582,202</b>		<b>\$ 172,582,202</b>
<b>Overlapping Debt:</b>			
<b>Tax Supported Debt:</b>			
City of Carmel	428,461,050	100.0%	428,461,050 (2)
City of Noblesville	199,030,321	100.0%	199,030,321
City of Westfield	23,422,000	100.0%	23,422,000
Town of Cicero	164,396	100.0%	164,396
Town of Fishers	125,769,019	100.0%	125,769,019
Town of Sheridan	621,758	100.0%	621,758
Carmel Clay School Corporation	177,290,000	100.0%	177,290,000
Hamilton Heights School Corporation	19,088,236	100.0%	19,088,236
Hamilton Southeastern School Corporation	367,250,620	100.0%	367,250,620
Noblesville Schools	167,703,795	100.0%	167,703,795
Sheridan Community Schools	26,655,000	66.94% (3)	17,842,784
Westfield Washington School Corporation	191,680,000	100.0%	191,680,000
Carmel Clay Public Library	12,365,000	100.0%	12,365,000
Hamilton East Public Library	22,070,000	100.0%	22,070,000
Hamilton North Public Library	1,473,485	100.0%	1,473,485
Sheridan Public Library	1,590,000	100.0%	1,590,000
Westfield Washington Public Library	1,030,000	100.0%	1,030,000
Clay Township	46,320,000	100.0%	46,320,000
Delaware Township	2,395,000	100.0%	2,395,000
Jackson Township	247,656	100.0%	247,656
Washington Township	60,000	100.0%	60,000
Wayne Township	48,000	100.0%	48,000
White River Township	965,000	100.0%	965,000
<b>Total Tax Supported Debt</b>	<b>\$ 1,815,700,336</b>		<b>\$ 1,806,888,120</b>

**HAMILTON COUNTY**  
**Direct and Overlapping Debt**

<b>Overlapping Debt (continued):</b>			
<b>Revenue-Supported Debt</b>			
City of Carmel	123,948,458	100.0%	123,948,458
City of Noblesville	41,475,000	100.0%	41,475,000
City of Westfield	45,647,473	100.0%	45,647,473
Town of Arcadia	987,243	100.0%	987,243
Town of Atlanta	476,000	100.0%	476,000
Town of Cicero	2,632,000	100.0%	2,632,000
Town of Fishers	4,800,000	100.0%	4,800,000
Town of Sheridan	6,545,711	100.0%	6,545,711
<b>Total Revenue Supported Debt</b>	<b>\$ 226,511,885</b>		<b>\$ 226,511,885</b>
<b>Subtotal Overlapping Debt</b>	<b>\$ 2,042,212,221</b>		<b>\$ 2,033,400,005</b>
<b>Total Direct and Overlapping Debt</b>	<b>\$ 2,214,794,423</b>		<b>\$ 2,205,982,207</b>

- (1) Includes \$44,580,000 of outstanding principal for bond issues secured by TIF Revenues only.
- (2) Includes \$194,721,917 of outstanding principal for bond issues secured by TIF Revenues only.
- (3) Approximately 67% of Sheridan Community Schools' net assessed value is located in Sheridan Town and Adams Township taxing districts in Hamilton County. The remaining 33% of net assessed value is located in Marion Township taxing district in Boone County.

Source: Hamilton County Auditors Office

## HAMILTON COUNTY

### Legal Debt Margin

#### Legal Debt Margin Calculation for Fiscal Year 2011

Assessed value	\$	5,898,003,067
Debt Limit (2% of assessed value)		117,960,061
Debt applicable to unit		<u>40,080,000</u>
Legal debt margin	\$	<u><u>77,880,061</u></u>

	Debt Limit	Total net debt applicable to Limit	Legal Debt Margin	Total debt applicable to the limit as a percentage of debt limit
2011	\$ 117,960,061	\$ 40,080,000	\$ 77,880,061	33.98%
2010	117,747,613	44,935,000	72,812,613	38.16%
2009	116,996,710	51,740,000	65,256,710	44.22%
2008	145,983,082	56,880,000	89,103,082	38.96%
2007	135,308,554	90,450,000	44,858,554	66.85%
2006	116,609,705	80,585,000	36,024,705	69.11%
2005	108,915,572	76,485,000	32,430,572	70.22%
2004	104,153,163	47,095,000	57,058,163	45.22%
2003	100,238,806	36,540,000	63,698,806	36.45%
2002	60,444,614	38,605,000	21,839,614	63.87%

(A) All other outstanding debt of the County is structured as lease transactions or is payable only from tax increment revenues. Neither of these are subject to the 2% limitation shown above.

## HAMILTON COUNTY

Governmental Activities Pledged Revenue Coverage  
Last Ten Years

Year	County Option Income Tax			Tax Increment Bonds				
	COIT Revenue	Debt Service Principal	Debt Service Interest	Coverage	Tax Increment	Debt Service Principal	Debt Service Interest	Coverage
2011	\$ 25,132,639	\$ 3,300,000	\$ 1,503,940	5.23	\$ 9,014,838	\$ 1,985,000	\$ 2,090,418	2.21
2010	29,955,394	4,295,000	1,691,090	5.00	6,876,680	1,500,000	2,047,997	1.94
2009	31,660,027	4,105,000	1,868,090	5.30	7,257,693	1,965,000	2,211,140	1.74
2008	30,227,493	3,945,000	2,037,865	5.05	7,959,641	915,000	2,250,241	2.51
2007	28,302,438	2,965,000	2,177,740	5.50	6,277,497	890,000	1,372,894	2.77
2006	26,427,067	3,415,000	2,317,180	4.61	4,687,957	800,000	1,435,893	2.10
2005	33,798,846	2,930,000	524,509	9.78	5,069,496	250,000	852,821	4.60
2004	25,068,745	850,000	328,910	21.26	4,599,730	160,000	795,323	4.81
2003	25,567,316	810,000	366,840	21.73	2,349,268	30,000	522,188	4.25
2002	31,730,498	775,000	402,368	26.95	2,190,726	-	227,235	9.64

Source: Pledged revenue data provided by the County Auditor is based upon actual annual COIT and Tax Increment distributions to the County.

**HAMILTON COUNTY**  
Schedule of Revenue Bond Coverage  
Component Unit - Riverview Hospital Fund  
Last Ten Years

Year	Net Operating Revenue		Operating Expenses (A)		Net Revenue Available for Debt Service		Debt Service Requirements			Coverage
	Revenue	Expenses (A)	Net Revenue Available for Debt Service	Debt Service	Principal	Interest	Total	Coverage		
2011	\$ 188,021,203	\$ 172,371,042	\$ 15,650,161	\$ 2,585,849	\$ 2,240,370	\$ 4,826,219	3.24			
2010	138,246,885	124,324,920	13,921,965	1,865,000	2,781,765	4,646,765	3.00			
2009	137,073,497	123,725,195	13,348,302	2,095,000	2,854,475	4,949,475	2.70			
2008	138,554,069	131,347,910	7,206,159	2,020,000	2,922,075	4,942,075	1.46			
2007	128,470,518	121,658,487	6,812,031	1,855,000	2,983,820	4,838,820	1.41			
2006	128,303,583	114,667,672	13,635,911	1,805,000	2,364,942	4,169,942	3.27			
2005	118,820,212	108,960,503	9,859,709	1,235,000	3,161,931	4,396,931	2.24			
2004	110,545,926	98,555,799	11,990,127	1,575,000	2,659,632	4,234,632	2.83			
2003	96,216,127	86,239,548	9,976,579	1,500,000	2,781,224	4,281,224	2.33			
2002	90,368,169	84,012,990	6,355,179	1,010,000	1,858,605	2,868,605	2.22			

(A) Excludes depreciation and amortization

Note: These bonds are secured solely by pledge of revenues derived from the assets acquired or construct with bond proceeds.

**HAMILTON COUNTY**  
Demographics and Economic Statistics  
Last Ten Years

	Population <sup>1</sup>	School Enrollment <sup>2</sup>	Unemployment Rates <sup>1</sup>	Personal Income (millions of dollars) <sup>3</sup>	Per Capita Personal Income <sup>3</sup>
2011	276,390	55,794	6.10%	\$ 12,723.0	\$ 48,692
2010	274,569	57,023	7.00%	12,508.3	45,556
2009	279,287	52,099	6.50%	13,253.8	47,456
2008	269,785	50,515	3.80%	12,512.1	46,378
2007	261,661	48,876	3.00%	11,509.4	45,676
2006	250,979	47,184	3.20%	10,684.7	44,354
2005	240,732	45,060	3.40%	9,989.5	43,701
2004	230,064	42,818	3.00%	9,233.0	41,786
2003	220,973	40,439	3.10%	8,780.0	42,369
2002	207,247	38,278	3.10%	8,577.0	43,742

Source:

- <sup>1</sup> State of Indiana, Department of Workforce Development
- <sup>2</sup> State of Indiana, Department of Education for students attending Hamilton County Schools.
- <sup>3</sup> State of Indiana, Department of Workforce Development. Figures are for the prior calendar year.

**HAMILTON COUNTY**

Principal Employers

Current Year and Nine Years Ago

Employer	2011			2002		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Sallie Mae Loan Service	2,500	1	1.74%	1,600	2	1.41%
CNO Financial Group, Inc. (formerly Conseco, Inc.)	1,750	2	1.22%	1,750	1	1.55%
Liberty Mutual Insurance	1,200	3	0.84%			
I.U. Medical North Hospital (formerly Clarian North)	1,200	4	0.84%			
The Capital Group	950	5	0.66%			
Resort Condo International	900	6	0.63%	1,100	5	0.97%
St. Vincent Health	850	7	0.59%			
Firestone	800	8	0.56%			
Midwest ISO	750	9	0.52%			
SMC Corporation of America	725	10	0.51%			
Marsh Supermarkets, Inc.				1,400	4	1.24%
Thomson Consumer Electronics				1,450	3	1.28%
Firestone				625	6	0.55%
Banc One Consumer Financial				600	8	0.53%
Charles Schwab & Co.				550	9	0.49%
Universal Music Group				600	7	0.53%
Irwin Mortgage Company				525	10	0.46%
Total	11,625		8.10%	10,200		9.01%

Source: Hamilton County Alliance, Indiana Business Research Center

Note: Excludes Hamilton County Government employment which is reported on next schedule.

**HAMILTON COUNTY**

Full-Time Equivalent County Government Employees by Function  
Last Ten Fiscal Years

	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
<b>General Government</b>	475	448	492	439	420	440	420	403	432	413
<b>Public Safety</b>										
Sheriff										
Officers	180	222	222	236	226	212	164	146	149	161
Reserves (Volunteers)	20	26	28	29	8	31	30	30	25	25
<b>Highway</b>	41	44	46	45	45	49	52	52	60	58
<b>Health Department</b>	19	21	28	28	25	25	24	24	26	23
<b>Culture and Recreation</b>	14	15	18	19	18	17	17	16	19	19
<b>County Total</b>	<u>749</u>	<u>776</u>	<u>834</u>	<u>796</u>	<u>742</u>	<u>774</u>	<u>707</u>	<u>671</u>	<u>711</u>	<u>699</u>
<b>Component Unit</b>										
<b>Riverview Hospital</b>	<u>1,000</u>	<u>900</u>	<u>909</u>	<u>692</u>	<u>651</u>	<u>696</u>	<u>647</u>	<u>608</u>	<u>588</u>	<u>587</u>

Source: Hamilton County Auditor's Office

**HAMILTON COUNTY**

Operating Indicators by Function/Program  
Last Nine Fiscal Years

	2011	2010	2009	2008	2007	2006	2005	2004	2003
<b>General Government</b>									
Building Permits Issued <sup>1,2</sup>	8	11	14	33	87	76	95	94	64
Residential (Single/Multi Families)	2	3	1	18	13	4	7	8	7
Commercial	440	623	568	1,287	1,751	2,089	1,881	1,672	1,835
Estimated Property Value of Building Permits Issued	\$ 1,615,200	\$ 1,417,600	\$ 754,500	\$ 7,788,700	\$ 10,941,900	\$ 1,719,000	\$ 4,721,900	\$ 6,709,200	\$ 17,255,400
Building Inspections Conducted									
<b>Public Safety</b>									
Sheriff:									
Physical Arrests	1,169	1,250	1,355	1,335	1,274	959	797	608	421
Parking Violations	-	1	4	5	2	6	12	1	8
Traffic Violations	4,292	4,215	6,929	4,620	3,463	3,868	3,648	3,786	3,649
<b>Highway and Streets</b>									
Street Resurfacing (miles) <sup>3</sup>	53	79	56	75	105	86	99	113	136
Potholes Repaired (tons)	4,851	3,637	3,240	4,556	1,540	1,139	1,296	825	1,212

<sup>1</sup> Building permit data is for the unincorporated area of the County and the Town of Cicero which was handled by the County through 2008.

<sup>2</sup> As of January 1, 2009 Cicero/Jackson Township established their own planning department.

<sup>3</sup> Resurface activities include ARRA Resurface, Contract Resurface program, In-house Conversion program and In-house Chip Seal program.

Source: Hamilton County Auditor's Office; the County has elected to present this information for the last nine years.

**HAMILTON COUNTY**  
Capital Assets Statistics by Function/Program  
Last Ten Fiscal Years

	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
<b>Public Safety</b>										
Station /Adult Jail	1	1	1	1	1	1	1	1	1	1
Jail Annex (Investigations)	1	1	1	-	-	-	-	-	-	-
Juvenile Services Center	1	1	1	1	1	1	1	1	1	1
Juvenile Detention Center	1	1	1	1	1	1	1	1	1	1
Community Corrections Work Release	1	1	1	1	1	1	1	1	1	1
<b>Other Public Works</b>										
Highway/Streets(miles) <sup>1</sup>	604.4	629.1	688.1	686.9	689.9	691.5	740.2	766.8	777.0	954.6
Street Lights	7	7	7	7	7	7	5	5	4	3
Traffic Signals	31	31	32	30	30	22	23	22	20	23
<b>Health and Welfare</b>										
Health Department <sup>2</sup>	1	1	-	-	-	-	-	-	-	-
<b>Parks and Recreation</b>										
Number of County Parks <sup>2</sup>	61	61	62	62	59	59	52	52	50	54
Acres	3,807.70	3,807.70	2,806.55	2,824.75	2,052.46	2,502.46	2,336.74	2,336.74	2,251.75	2,635.81
Golf Courses										
Public	14	14	14	14	17	17	17	17	17	17
Private	6	6	7	8	7	7	7	7	7	4
Swimming Pools										
Public	2	2	4	4	5	6	6	6	3	3
Private (semi-private)	7	7	237	237	170	170	170	147	8	8
Public Beaches	1	1	1	1	1	1	1	1	1	1
<b>Riverview Hospital</b>										
	1	1	1	1	1	1	1	1	1	1

<sup>2</sup> Health Department moved into a new building in 2010, it was previously located in the County Judicial Center.

<sup>3</sup> Total number of parks within the County; not all operated by the County.

Source: Hamilton County Auditor's Office

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