

Comprehensive Annual Financial Report



County Health Department
Photo(s) by Barry McNulty



Dawn Coverdale
Auditor

Year Ended:
December 31, 2010

FILED
07/19/2011

ANNUAL FINANCIAL REPORT

2010

HAMILTON COUNTY, INDIANA

INTRODUCTORY SECTION

INTRODUCTORY SECTION

HAMILTON COUNTY
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2010

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Hamilton County Auditor

Dawn Coverdale, Auditor

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Noblesville, Indiana 46060-2200

May 26, 2011

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, 2010, 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 Solid Waste District 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 2010 as 274,569, a 50.3% 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 13th 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 1350 single-family building permits in 2010. This represents less than 1% decline from 2009 permit levels which is indicative of the continued deferral of certain development activity due to the general economic downturn. The level of development that did occur 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 quickly resume its long

term positive growth trend when the broader economy 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 \$76,878.

According to 2009 data, the County had an estimated per capita income of \$45,556 as compared to Indiana's per capita income of \$33,912. 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 2010 was only 7.0% compared to the annual average rate for Indiana of 10.2%. 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 2000 census data, the county has the 9th 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 2007, according to State DOE data. Based on the 2000 census, 48.9% 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 2010 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 93,500 in 2000, 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 1st 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 8th 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 106th 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 Verizon Wireless Music Center, one of the Nations' 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 19th 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 Conseco 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 143,147. Of this total, 17.5% represents workers who commute from surrounding counties and 33.2% 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

Airport

Today's thriving Indianapolis Executive Airport has exceeded Hamilton County's expectations for airfield use and overall economic impact for Marion, Boone and Hamilton Counties. Under the guidance of its Board of Directors, the Hamilton County Airport Authority is committed to ongoing planning and strategic management to ensure the long-term viability and success of the airport. All improvements to the airport are designed and implemented to increase the airport's safety and its capacity to better serve the public interest.

In 2010, Hamilton County Airport Authority continued to oversee infrastructure improvements at Indianapolis Executive Airport. A runway reinforcement project, construction of a parallel taxiway and installation of new lighting systems were completed. Design of a sanitary mound system was completed in 2010 with construction planned to begin in 2011.

Highway and Streets

In 2010 Hamilton County completed and began several road projects in a continued effort to improving the connectivity and infrastructure throughout Hamilton County and central Indiana.

- In October 2010, the new bridge on Olio Road over I-69 was opened. This major bridge provides continuity to the critical north-south Olio Road corridor. This corridor has been identified as a major north-south primary arterial for the county.
- The Olio Road alignment study was completed to identify a broad corridor for future improvements to Olio Road. These improvements will connect Olio Road to State Road 38, State Road 32 and State Road 213.
- The alignment project for 146th Street west continues to be refined by continuing the environmental study of this critical east-west corridor. The expansion of 146th Street will continue west of Springmill Road to the Boone County Line. In this phase of construction (Phase I) set to begin in 2013, the road will be reconstructed to a 5 lane section with a center median.
- Construction began along 96th Street from Mollenkopf Road to Fall Creek Road. This project will construct a roundabout at Fall Creek Road, make improvements to the intersection of 96th Street and Mollenkopf Road, and construct a bi-directional turn lane between these intersections.
- Construction began for roundabout intersections at Commerce Drive (previously North Augusta Drive) and at Shelborne Road along 96th Street on the west side of the county. The project includes an extension of Commerce Drive to the north of 96th Street.
- The design phase of construction has begun for the change from a four-way stop at 96th Street and Towne Road to a multi-lane roundabout intersection.

Parks and Recreation:

2010 was a year that saw continued growth in volunteer participation; nearly \$250,000 worth of volunteer work was done, as well as continued success in grants and sponsorships. During 2010, mostly due to a two million dollar bond received in late 2009, several major projects were taking place in the Hamilton County Department of Parks and Recreation:

- Concrete pads were added to all campsites and repaving of roads at White River Campground
- New shelters were added at Lafayette Trace and Potters Bridge Parks
- Major trail connections were made at Coxhall Gardens and Cool Creek Park
- Maintenance and improvements were made to numerous park facilities and properties
- Equipment was purchased and replacements made
- Joint venture between the Park's department and the Sheriff's department with the purchase of a patrol trailer with equipment

The Parks department also acquired a 34 acre Rookery Preserve that houses a 150 nest Heron population. This addition added a unique attraction to the list of park assets.

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 current economic downturn has had a negative impact on present and future COIT revenue. The County has updated its revenue forecasts to try to quantify this future decline in revenue and have also reduced operating costs for this reduced revenue stream.

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, Rainy Day, County Highway, Local Road and Street, Parks and Recreation, County Health, Property Reassessment, Surveyor's Corner 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, 1997 Highway Bond, Lease Rental, Jail Lease Rental, 146th Street Bond, 2002 Park Bond, 2002 Animal Control Board, 146th Street West, 2004 Park Bond, Juvenile Services Lease, 2008 Park Bond Debt Service, 2009 1st Mortgage Bonds, 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 reservations of fund balance at December 31, 2010.

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, 2010 were \$115,922,212, resulting in an increase of \$6,259,051 over 2009.

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 Public Employees Retirement Fund (PERF), 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 increased as compared to the 2009 balance due to the issuance of tax increment bonds, the refunding of two bond issues, the issuance of bond anticipation notes, and the scheduled repayment of principal on outstanding debt. Debt per capita and percentage of total bonded debt to personal income have increased slightly, \$630 and 1.39% respectively compared to 2009, \$615 and 1.30% respectively. The remaining available bonding capacity is at 62% of the total legal debt limit.

Riverview Hospital, a discretely presented component unit has revenue bonds payable at December 31, 2010 in the amount of \$50,930,000. 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, 2009. 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 Al Homrig 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 their reliability and efficiently printing the CAFR; and a huge thank you to Suzanne Miller for her work in the compilation of this report.

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, 2009

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.



A stylized, handwritten signature in black ink, appearing to be "J. J.", positioned above the title "President".

President

A handwritten signature in black ink, appearing to be "Jeffrey R. Emmer", positioned above the title "Executive Director".

Executive Director

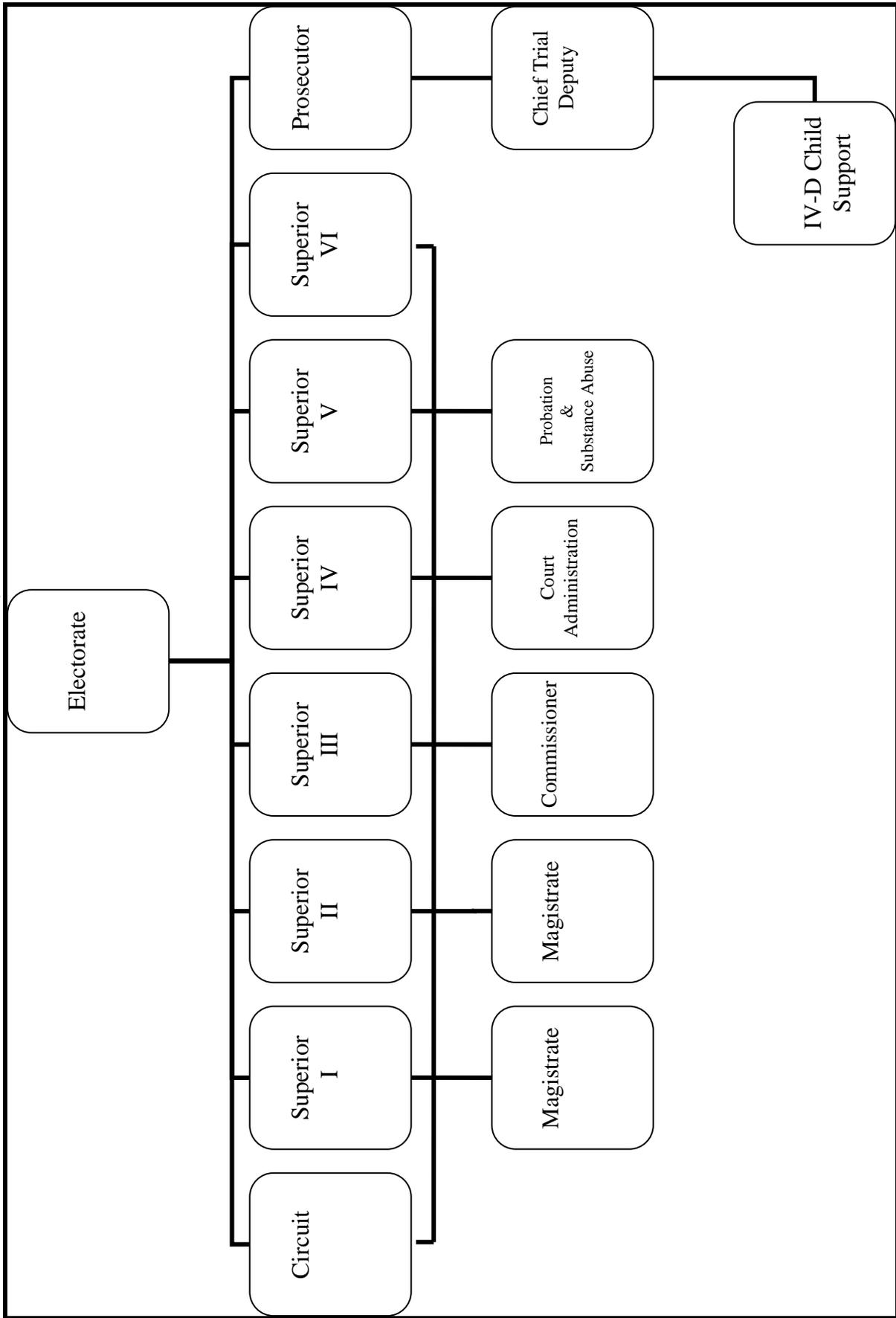
ELECTED OFFICIALS OF HAMILTON COUNTY, INDIANA

<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 Sturdevant
Superior Court 6 Judge	Gail Bardach
Clerk of the Circuit Court	Peggy Beaver
Auditor	Dawn Coverdale
Treasurer	Kim Good
Recorder	Jennifer Hayden
Sheriff	Douglas Carter
Surveyor	Kenton C. Ward
Coroner	Thurl Cecil
Prosecuting Attorney	Sonia Leerkamp
Assessor	Debbie Folkerts
Commissioner	Christine Altman
Commissioner	Steven C. Dillinger
Commissioner	Steven A. Holt
Councilor	Brad Beaver
Councilor	James Belden
Councilor	Meredith Carter
Councilor	John Hiatt
Councilor	Judy Levine
Councilor	Rick McKinney
Councilor	Steve Schwartz
Adams Township Trustee	Linda Williams
Clay Township Trustee	Douglas Callahan
Delaware Township Trustee	Debbie Driskell
Fall Creek Township Trustee	Terry Michael
Jackson Township Trustee	Joe Robbins
Noblesville Township Trustee	Billie Caldwell
Wayne Township Trustee	Diane Crim
White River Township Trustee	Jamie Rulon
Washington Township Trustee	David Gill

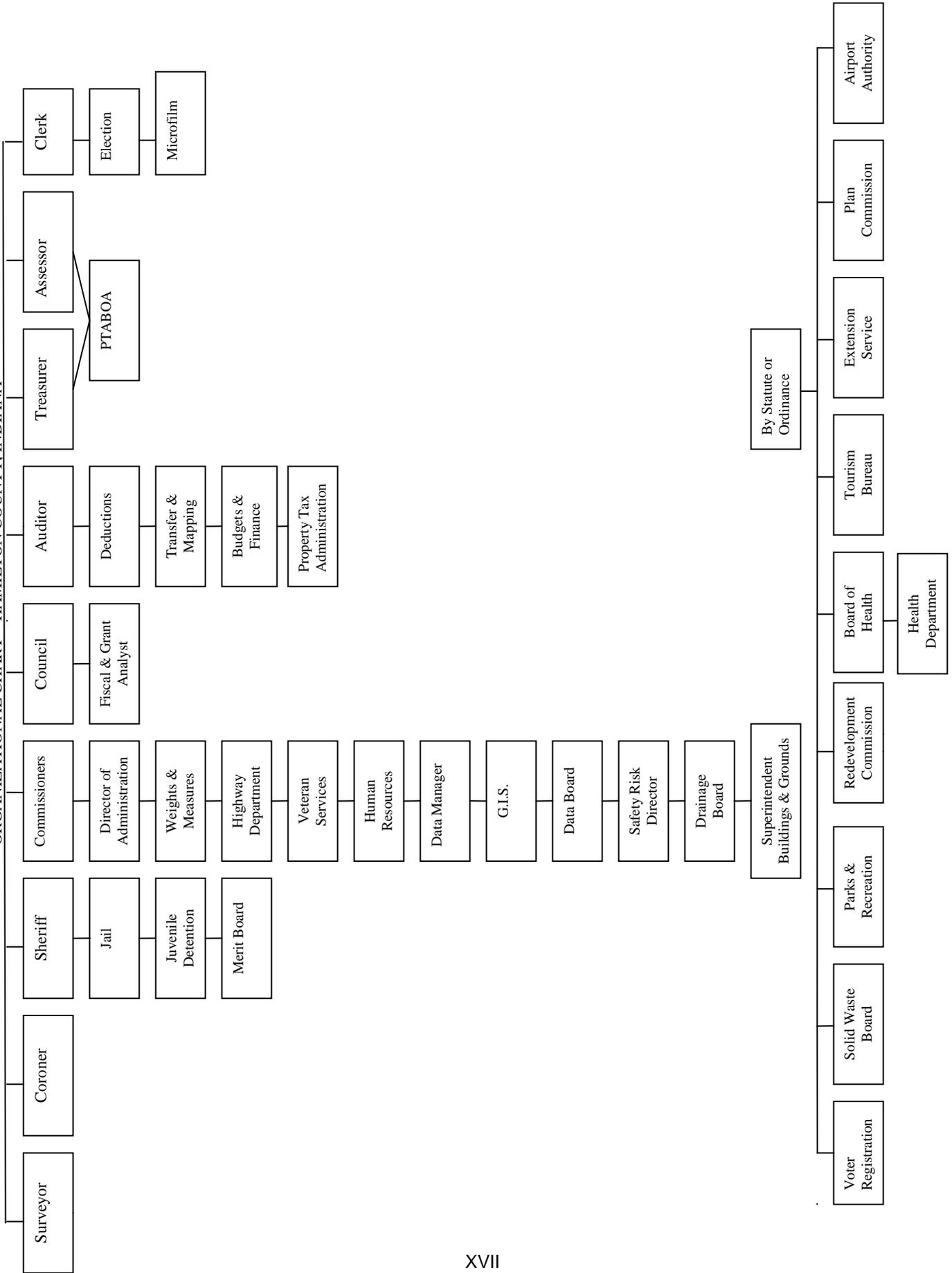
COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Ms. Dawn Coverdale	1/01/09 to 12/31/12
Clerk of the Circuit Court	Ms. Peggy Beaver	1/01/08 to 12/31/14
Recorder	Ms. Jennifer Hayden Ms. Mary Clark	1/01/03 to 12/31/10 1/01/11 to 12/31/14
Sheriff	Mr. Douglas Carter Mr. Mark Bowen	1/01/03 to 12/31/10 1/01/11 to 12/31/14
Treasurer	Ms. Kim Good	1/01/05 to 12/31/12
President of Board of County Commissioners	Mr. Steven C. Dillinger Ms. Christine Altman	1/01/10 to 12/31/10 1/01/11 to 12/31/11
President of County Council	Dr. Meredith Carter, Ph.D Mr. James Belden	1/01/10 to 12/31/10 1/01/11 to 12/31/11

JUDICIAL ORGANIZATION CHART HAMILTON COUNTY, INDIANA



ORGANIZATIONAL CHART – HAMILTON COUNTY, INDIANA



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FINANCIAL SECTION

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

INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF HAMILTON COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Hamilton County (County), as of and for the year ended December 31, 2010, which collectively comprise the County's primary government basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion 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 on the report of the other auditors.

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 consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over reporting. 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 other auditors, 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, 2010, 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 Schedules and Infrastructure – Modified Reporting Schedules as listed in the table of contents are not a required part 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 performed 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. 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 26, 2011, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. 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 in considering the results of the audit, that report should be read along with this report.

STATE BOARD OF ACCOUNTS

May 26, 2011

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, 2010. 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 \$741,313 (net assets).
- The County's total net assets decreased by \$56,901 as compared to the 2009 total net assets.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$111,721, a decrease of \$14,731 in comparison with the prior year. Approximately 77% of this total amount, \$86,164, is available for spending at the government's discretion (unreserved fund balance).
- At the end of the current fiscal year, the unreserved fund balance for the general fund was \$10,886 which represented 18% of total general fund expenditures, excluding transfers out.
- The County's total bond related debt increased by \$2,512 (1.5 percent) during the current fiscal year. This net change was the result of one new bond issuance of \$7,050 Village Park bonds, two refunding issuances, issuance of bond anticipation notes, 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 159 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, Rainy Day, and Redevelopment Commission Capital Projects, which are considered to be major funds. Data for 156 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 28-58 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 60-66 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 90-167 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 \$741,313 at the close of the most recent fiscal year.

By far the largest portion, \$639,950 (86%), 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	
	2010	2009
Current and Other Assets	\$ 142,550	\$ 145,629
Capital Assets	805,211	841,915
Total Assets	947,761	987,544
Long-term liabilities outstanding	153,941	161,353
Other liabilities	52,507	27,977
Total Liabilities	206,448	189,330
Net Assets		
Invested in capital assets, net of related debt	639,950	671,245
Restricted	80,664	85,063
Unrestricted	20,699	41,906
Total Net Assets	\$ 741,313	\$ 798,214

An additional portion of the County's net assets, \$80,664 (11% 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	
	2010	2009
Revenues:		
Program Revenues:		
Charges for Services	\$ 15,586	\$ 15,818
Operating Grants and Contributions	23,434	30,988
Capital Grants and Contributions	4,813	3,763
General Revenues:		
Taxes:		
Property	54,844	55,032
Income	17,603	32,705
Other	4,754	4,218
Other	1,640	3,344
Total Revenues	<u>122,674</u>	<u>145,868</u>
Expenses:		
General	57,764	64,439
Public Safety	32,615	30,779
Highways/Streets	74,094	18,265
Health and Welfare	2,580	2,382
Culture and Recreation	4,567	3,705
Interest Expense	7,955	6,633
Total Expenses	<u>179,575</u>	<u>126,203</u>
Change in net assets	(56,901)	19,665
Net assets - beginning of the year	<u>798,214</u>	<u>778,549</u>
Net Assets at December 31	<u>\$ 741,313</u>	<u>\$ 798,214</u>

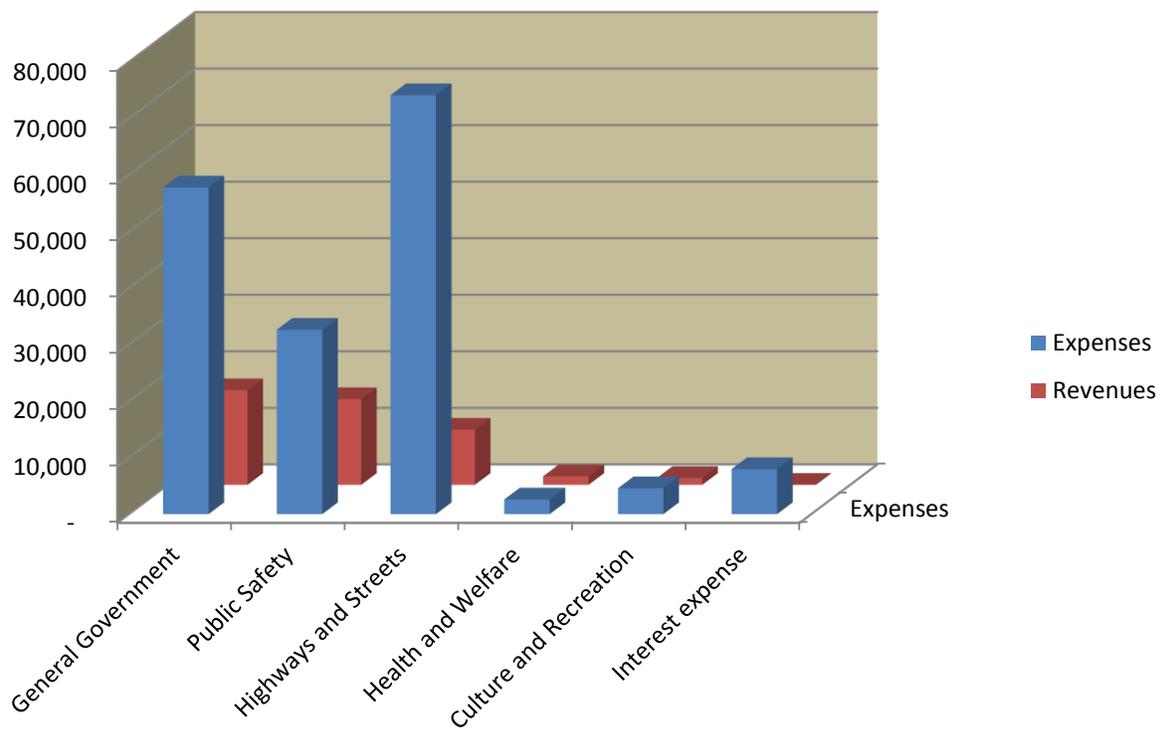
The County's net assets from governmental activities decreased by \$56,901 or 7.1% in 2010. A portion of this decrease was directly attributable to assets that were annexed by other municipalities and the decrease in tax revenues from COIT. Notable changes in governmental activities revenues and expenditures in 2010 compared to 2009 included the following:

- Income tax revenue decreased \$15,102 due to economic conditions of the downturn in the economy.
- Other general revenues decreased mainly because of the \$336 decline in interest earnings from lower market interest rates and \$1,145 decline in the sale of assets.
- Program revenues decreased \$7,554 primarily due to decreases in Operating Grants and Contributions which in 2009 included the Olio Road Bridge and a Runway Construction Grant.
- General expenditures decreased \$6,675 due in part to the County's response to the decline in new building and development activity due to the current economic conditions.
- Highway and street expenditures increased due to the impact of \$44,868 in disposals of roadway assets which were annexed by other municipalities. Also included is the expenditures related to the infrastructure of 96th 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, \$133,573 remained very strong in the current economic environment, which posed so many challenges in the local government arena. The County's property tax rate decreased from 0.2753 per \$100 of assessed value in 2009 to 0.2724 per \$100 of assessed value in 2010.

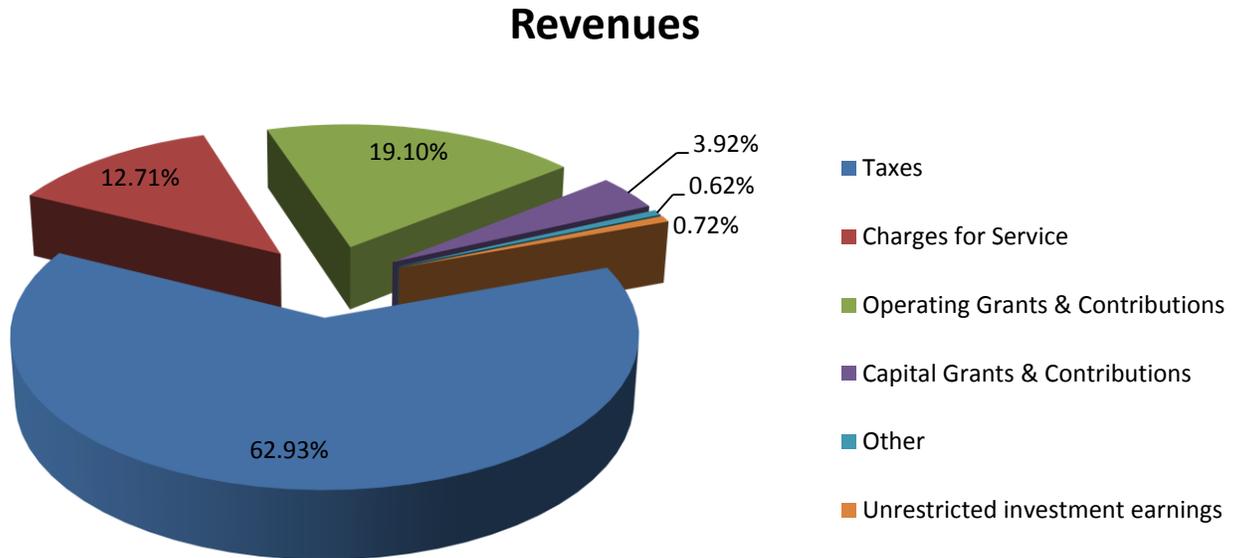
The following displays the Expenses and Program Revenues of the County's governmental activities:

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, unreserved 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 \$111,721, a decrease of \$14,731 in comparison with the prior year. Approximately, 77% or \$86,164 of this total amount constitutes unreserved fund balance, which is available for spending at the government's discretion. The remainder of fund balance is reserved to indicate that it is not available for new spending because it has already been committed to debt service, \$16,126. In addition, \$9,431 was reserved for encumbrances.

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unreserved fund balance of the general fund was \$10,886 while the total fund balance totaled \$11,675. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total expenditures of \$60,694, excluding transfers. Unreserved fund balance represents 18% of total general fund expenditures, while total fund balance represents 19% of that same amount.

The fund balance of the County general fund had a decrease of \$8,859 during the current fiscal year. Key factors in this decrease are as follows:

- Expenditures exceeded revenues by \$9,197, excluding other financing sources and uses. Revenues decreased by \$8,151, and expenditures decreased by \$8,199, from 2009 to 2010.
- Major revenue changes include a decrease in income taxes of \$9,856 which are partially offset by an increase in property taxes of \$1,967.
- Major expenditure changes include decreases in general government and public safety expenses of \$5,914 and \$2,727, respectively.

The County also considers the Rainy Day Fund a major fund. The fund balance of the Rainy Day fund increased \$1,458 during the current fiscal year.

The Redevelopment Commission Capital Projects fund is also a major fund for the current fiscal year. The fund balance increased for this major fund by \$4,766. The expenditures include capital outlay of \$12,217 used for highways and streets. The expenditures were offset by bond issuance of \$16,710.

General Fund Budgetary Highlights

Differences between the original budget and the final budget included a \$7,280 decrease in appropriations that are briefly summarized below:

- The most significant change related to a decrease of \$5,812 in general government. Capital Outlay's had an original budget of \$13,352 however, only \$7,655 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 decreased overall by \$1,456. This decrease was primarily due to a decrease of \$1,771 in personnel services, also contributing was the increase of \$227 in supplies.

During the year on a budgetary basis, expenditures exceeded revenues, excluding other financing sources, by \$4,301. Other financing sources provided net transfers in of \$338 for a total general fund increase on a budgetary basis of \$4,639. Total revenues had a variance of (\$5,390) which related primarily to taxes of (\$9,068) due to a lower collection of income taxes than budgeted for. Total expenditures had a budget to actual variance of \$7,069 which related primarily to general government and public safety expenditures, \$5,261 and \$1,795, 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, 2010 amounts to \$805,211 (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 \$13,684 during 2010 related to several projects including the corrections complex which totaled approximately \$2.1 million, the radio tower expansion which was approximately \$1.1 million, roads and bridges of \$5.3, and the runway extension at Executive Airport, which was approximately \$4.3 million.
- Infrastructure accounted for \$44,868 of decreases using the modified approach. The majority of this decrease consisted of \$32.7 million of the road network and \$12.1 million in right of way related to the roads, which were annexed to other units. The infrastructure additions include contributions of \$775 in roads, \$2,520 in bridges and \$1,513 in drains.

The following table displays the County's capital assets.

Hamilton County, Indiana, Capital Assets

Description	Governmental-Type Activities	
	2010	2009
Land	\$ 24,674	\$ 24,674
Construction in Progress	59,105	54,289
Buildings	116,752	115,535
Improvements	7,073	7,061
Infrastructure	645,998	683,420
Machinery and Equipment	24,653	23,601
Total Capital Assets	878,255	908,580
Accumulated Depreciation	(73,044)	(66,665)
Net Assets	\$ 805,211	\$ 841,915

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 2009 indicated that the County's bridge network exceeded its minimum condition standard with an 89.75 weighted NBIS Sufficiency Rating, only 0.33% 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.

Prior to 2009, the bridge network was in very good condition, but the 2009 condition evaluation has proven to be the best year on record for the bridge network. The overall weighted sufficiency rating for the network improved .47% compared to the last bi-annual assessment in 2007. The percentage of bridge deck area receiving a sufficiency rating of 50 or lower increased slightly from .29% of the network in 2007 to .33% of the network in 2009. The bridge network improved upon the percentage of bridge deck area receiving a sufficiency rating of 20 or lower from .02% in 2007 to .00% in 2009. This marks the first year that no bridges within Hamilton County received less than a Sufficiency Rating below 20. 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 \$590 for 2010. Actual bridge maintenance expenditures in 2010 were \$518, resulting in a difference of (\$72). The annual cost estimated for the 2010 bridge preservation budget was \$1,069 and the actual cost spent on preservation was \$986.

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 2010 found that the county's road network exceeded it minimum standard with a 6.99 overall weighted PASER rating.

The overall weighted PASER rating for the entire road network in 2010 was 6.99 compared to 7.62 for 2009. Although there was a slight decrease of .63 points, the inventory is still well above the minimum condition standard of 6.5.

Annual cost budgeted for road maintenance and preservation (excluding any capitalized costs) was approximately \$8,118 for 2010. Actual expenditures were \$8,329. Additional information on the County's capital assets can be found in Note II. B. on pages 39-40 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 \$176,808. Of this amount, \$119,679 comprises general obligation debt and \$55,826 relates to tax increment financing debt.

The remainder of the County's debt of \$1,303 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	
	2010	2009
General Obligation Bonds	\$ 119,679	\$ 130,225
TIF Bonds	55,826	42,768
Sub-Total	175,505	172,993
Compensated absences	1,303	1,446
Sub-Total	176,808	174,439
Less:		
Short term portion	(22,867)	(13,086)
Total long-term debt	\$ 153,941	\$ 161,353

The County's total long-term debt increased by \$2,512 during the current fiscal year. Debt increases 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 2010:

- The County issued \$7,050 of Village Park Bonds to provide financing for the costs of certain infrastructure projects including land acquisition and road improvements. Bond Anticipation Notes of \$9,660 were issued, that are considered long-term debt, to begin the land acquisition and engineering costs for the 96th Street/U.S. 421 intersection project. The County completed refunding on two outstanding bonds, 2002 146th Street and 2003 Clay Terrace resulting in a deferred loss of \$347.

The County maintains an "AA+" general obligation bond rating and an "AA-" COIT bond rating from Standard & Poor's. Moody's Investor Service has given the County an "Aa1" general obligation bond rating and an "Aa3" 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 43-47 in Notes to the Financial Statements of this report.

Economic Factors and Next Year's Budget and Rates

- The 2011 tax rates for the County, increased from \$0.2724 per \$100 in assessed value in 2010 to \$0.2769 per \$100 in assessed value in 2011. Overall the County's assessed value increased by about 01.65% from 2010 to 2011.

- The County has experienced a decline in new building and development activity due to the current economic climate which is a dramatic change from the past 5-6 years. As a result, prior estimates of growth in tax base and related property tax revenues have been reduced and the County will have to adjust spending levels accordingly in future budget years.
- County option income tax (COIT) represents about 14.8% of the County's current governmental revenues. These funds can be used for capital projects as well as ongoing operating expenses. The recent recession has had a negative impact on COIT paid by County residents and the decline is evidenced by the decline in COIT revenues for the current fiscal 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 \$2,494,932. 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. The expenditure reductions to offset this loss include a reduction in force of sixteen positions and 37 positions have not been filled. Expenditure cuts in excess of 3.3 million dollars have been implemented.

All of the above factors were considered in preparing the County's budget for the 2011 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, 2010

	Primary Government	Component Unit
<u>Assets</u>	Governmental Activities	Riverview Hospital
Cash and cash equivalents	\$ 131,441,744	\$ 16,954,457
Investments	2,130,874	-
Receivables:		
Interest	9,439	-
Taxes	2,528,342	-
Accounts	808,525	20,133,120
Special assessments	443,469	-
Intergovernmental	2,576,977	-
Other	-	273,248
Inventories	-	2,172,290
Prepays	145,685	-
Other current assets	-	2,217,111
Assets limited as to use:		
Cash and cash equivalents	-	3,939,651
Investments	-	41,710,291
Other assets	-	2,307,203
Deferred debits	1,701,928	-
Capital assets:		
Land and construction in progress	83,779,629	12,700,403
Capital assets not depreciated	531,067,494	-
Other capital assets, net of depreciation	190,364,151	75,907,827
Net pension asset	762,537	-
Total assets	947,760,794	178,315,601

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, 2010
(Continued)

	Primary Government	Component Unit
<u>Liabilities</u>	Governmental Activities	Riverview Hospital
Accounts payable	4,494,159	4,621,425
Accrued payroll and withholdings payable	2,174,676	5,718,804
Accrued interest payable	3,230,834	-
Contracts payable	2,378,967	-
Unearned revenue	11,988,575	-
Estimated third party settlement	-	100,000
Other current payables	-	1,008,826
Noncurrent liabilities:		
Due within one year:		
General obligation bonds	10,490,000	-
TIF bonds	11,335,000	-
Revenue bonds	-	2,585,849
Compensated absences	1,041,985	-
Capital lease obligations	-	670,800
Due in more than one year:		
General obligation bonds (net of discounts, premiums, deferral of loss on refunding)	109,189,390	-
TIF bonds (net of discounts, premiums, deferral of loss on refunding)	44,491,284	-
Revenue bonds (net of discounts, premiums, deferral of loss on refunding)	-	46,361,562
Capital lease obligations	-	1,299,702
Other long term payables	-	26,421
Compensated absences	260,496	-
Net OPEB obligation payable	5,372,660	-
Total liabilities	206,448,026	62,393,389
 <u>Net Assets</u>		
Invested in capital assets, net of related debt	639,950,344	37,690,317
Restricted for:		
Public safety	2,615,553	-
Highways and streets	4,790,273	-
Health and welfare	323,249	-
Culture and recreation	2,088,343	-
Capital projects	42,086,745	-
Debt service	16,125,570	2,663,436
Endowments - nonexpendable	-	2,717,839
Donor restrictions	-	1,484,624
Other	12,633,808	-
Unrestricted	20,698,883	71,365,996
Total net assets	\$ 741,312,768	\$ 115,922,212

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

HAMILTON COUNTY
STATEMENT OF ACTIVITIES
For The Year Ended December 31, 2010

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	\$ 57,763,663	\$ 5,295,050	\$ 9,926,144	\$ 1,512,870	\$ (41,029,599)	\$ -
Public safety	32,614,575	9,339,202	5,808,703	-	(17,466,670)	-
Highways and streets	74,094,190	54,480	5,902,268	3,294,515	(64,842,927)	-
Health and welfare	2,579,909	494,444	1,006,190	5,000	(1,074,275)	-
Culture and recreation	4,567,425	403,009	790,632	-	(3,373,784)	-
Interest on long-term debt	7,954,808	-	-	-	(7,954,808)	-
Total primary government	\$ 179,574,570	\$ 15,586,185	\$ 23,433,937	\$ 4,812,385	(135,742,063)	-
Component units:						
Riverview Hospital	\$ 136,289,260	\$ 138,246,885	\$ -	\$ -	-	1,957,625
General revenues:						
Taxes						
Property taxes					54,843,844	-
Income taxes					17,603,371	-
Other					4,753,964	-
Unrestricted investment earnings					887,452	3,907,930
Other						
Donations					68,351	-
Sale of property					558,667	-
Miscellaneous					125,448	393,496
Total general revenues					78,841,097	4,301,426
Change in net assets					(56,900,966)	6,259,051
Net assets - beginning					798,213,734	109,663,161
Net assets - ending					\$ 741,312,768	\$ 115,922,212

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

HAMILTON COUNTY
BALANCE SHEET -
GOVERNMENTAL FUNDS
December 31, 2010

<u>Assets</u>	<u>General</u>	<u>Rainy Day</u>	<u>Redevelopment Commission Capital Projects</u>	<u>Other Governmental Funds</u>	<u>Totals</u>
Cash and cash equivalents	\$ 23,374,327	\$ 15,979,055	\$ 13,046,710	\$ 75,761,521	\$ 128,161,613
Receivables:					
Taxes	1,555,223	-	-	973,119	2,528,342
Accounts	220,925	-	-	587,600	808,525
Special assessments	-	-	-	443,469	443,469
Intergovernmental	764,454	-	-	1,812,523	2,576,977
Interfund receivable:					
Interfund receivables	-	-	-	199,410	199,410
Total assets	<u>\$ 25,914,929</u>	<u>\$ 15,979,055</u>	<u>\$ 13,046,710</u>	<u>\$ 79,777,642</u>	<u>\$ 134,718,336</u>
 <u>Liabilities and Fund Balances</u>					
Liabilities:					
Accounts payable	\$ 884,541	\$ 26,473	\$ 1,220,362	\$ 1,019,087	\$ 3,150,463
Accrued payroll and withholdings payable	1,687,269	-	-	487,407	2,174,676
Contracts payable	-	-	1,142,955	1,236,012	2,378,967
Interfund payable:					
Interfund payable	-	-	-	199,410	199,410
Unavailable revenue	1,880,412	-	-	1,173,286	3,053,698
Unearned revenue	9,737,328	-	-	2,251,247	11,988,575
Compensated absences	50,481	-	-	1,383	51,864
Total liabilities	<u>14,240,031</u>	<u>26,473</u>	<u>2,363,317</u>	<u>6,367,832</u>	<u>22,997,653</u>
Fund balances:					
Reserved for:					
Encumbrances	788,554	3,050,629	-	5,592,264	9,431,447
Debt services	-	-	-	16,125,570	16,125,570
Unreserved, reported in:					
General fund	10,886,344	-	-	-	10,886,344
Special revenue funds	-	-	-	37,851,447	37,851,447
Capital projects funds	-	12,901,953	10,683,393	13,840,529	37,425,875
Total fund balances	<u>11,674,898</u>	<u>15,952,582</u>	<u>10,683,393</u>	<u>73,409,810</u>	<u>111,720,683</u>
Total liabilities and fund balances	<u>\$ 25,914,929</u>	<u>\$ 15,979,055</u>	<u>\$ 13,046,710</u>	<u>\$ 79,777,642</u>	<u>\$ 134,718,336</u>

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, 2010

Fund balance - governmental funds		\$ 111,720,683
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	83,779,629	
Capital assets not depreciated	531,067,494	
Other capital assets, net of depreciation	<u>190,364,151</u>	805,211,274
Prepays are not current financial resources and, therefore, are not reported in the funds.		145,685
Net pension assets are amounts prepaid and are not current financial resources, therefore, are not reported in the funds.		762,537
Deferred charges are not current financial resources and, therefore, are not reported in the funds.		1,701,928
Unavailable revenues are not available to pay current liabilities and, therefore, are not reported as liabilities in the Statement of Net Assets.		3,053,698
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.		4,076,748
Net OPEB liability is not paid from current financial resources and, therefore, is not shown in the funds.		(5,372,660)
Compensated absences are not due and payable in the current period and, therefore, are not reported in the funds.		(1,250,617)
Accrued interest on bonds payable is not due and payable in the current period and, therefore, is not reported in the funds.		(3,230,834)
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	(119,679,390)	
Tax increment financing bonds	<u>(55,826,284)</u>	<u>(175,505,674)</u>
Net assets of governmental activities		<u>\$ 741,312,768</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, 2010

	General	Rainy Day	Redevelopment Commission Capital Projects	Other Governmental Funds	Total Governmental Funds
Revenues:					
Taxes:					
Property	\$ 28,749,087	\$ 968	\$ 129,153	\$ 27,075,333	\$ 55,954,541
Income	11,548,379	4,218,741	-	1,836,251	17,603,371
Other	2,336,493	-	-	2,417,471	4,753,964
Special assessments	-	-	-	2,228,134	2,228,134
Licenses and permits	-	-	-	346,595	346,595
Intergovernmental	4,537,992	12,609	1,484,941	17,398,395	23,433,937
Charges for services	2,417,824	-	-	7,666,355	10,084,179
Fines and forfeits	1,213,881	-	-	1,713,396	2,927,277
Other:					
Interest revenue	664,831	-	65,698	156,923	887,452
Sale of property	7,133	-	-	551,534	558,667
Other	21,375	6,896	73,757	91,771	193,799
Total revenues	51,496,995	4,239,214	1,753,549	61,482,158	118,971,916
Expenditures:					
Current:					
General government	38,386,683	2,105,504	308,015	11,255,939	52,056,141
Public safety	18,581,915	-	-	10,137,207	28,719,122
Highways and streets	-	-	-	5,569,390	5,569,390
Health and welfare	524,462	-	-	2,249,585	2,774,047
Culture and recreation	-	-	-	3,337,371	3,337,371
Debt service:					
Principal	-	-	-	12,160,000	12,160,000
Interest	-	-	69,363	9,294,529	9,363,892
Bond issuance costs	-	-	210,501	199,627	410,128
Capital outlay:					
General government	2,603,920	676,004	-	924,497	4,204,421
Public safety	596,811	-	-	3,653,992	4,250,803
Highways and streets	-	-	12,216,878	12,681,170	24,898,048
Health and welfare	-	-	-	19,693	19,693
Culture and recreation	-	-	-	826,572	826,572
Total expenditures	60,693,791	2,781,508	12,804,757	72,309,572	148,589,628
Excess (deficiency) of revenues over (under) expenditures	<u>(9,196,796)</u>	<u>1,457,706</u>	<u>(11,051,208)</u>	<u>(10,827,414)</u>	<u>(29,617,712)</u>
Other financing sources (uses):					
Issuance of debt	-	-	16,710,000	-	16,710,000
Issuance of refunding bonds	-	-	-	9,900,000	9,900,000
Bond premium	-	-	-	112,956	112,956
Bond discount	-	-	(41,207)	-	(41,207)
Payment to refunded bond escrow	-	-	-	(11,795,000)	(11,795,000)
Transfers in	1,291,932	-	-	21,250,908	22,542,840
Transfers out	(954,110)	-	(851,567)	(20,737,163)	(22,542,840)
Total other financing sources and uses	337,822	-	15,817,226	(1,268,299)	14,886,749
Net change in fund balances	(8,858,974)	1,457,706	4,766,018	(12,095,713)	(14,730,963)
Fund balances - beginning	<u>20,533,872</u>	<u>14,494,876</u>	<u>5,917,375</u>	<u>85,505,523</u>	<u>126,451,646</u>
Fund balances - ending	<u>\$ 11,674,898</u>	<u>\$ 15,952,582</u>	<u>\$ 10,683,393</u>	<u>\$ 73,409,810</u>	<u>\$ 111,720,683</u>

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, 2010

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)	\$ (14,730,963)
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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	34,199,537	
Capital outlay not capitalized	(21,853,990)	
Construction in progress - annexed	(1,819,382)	
Depreciation expense	<u>(7,011,899)</u>	3,514,266

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	4,812,385
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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	(45,662,941)	
Accumulated depreciation on disposed assets	<u>632,704</u>	(45,030,237)

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:

General obligation bond issued	(26,610,000)	
Principal payments	23,955,000	
Bond issue costs	410,128	
Premium on bond issue	(112,956)	
Discount on bond issue	41,207	
Deferral of loss	346,696	
Amortization of bond discount	(133,055)	
Amortization of bond issue costs	<u>(431,324)</u>	(2,534,304)

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

Unavailable revenue	(1,110,697)
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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.	168,395
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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.	13,405
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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.	310,503
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Negative net pension obligations are considered prepaid expenses of the general government and, therefore, are not reported as current expenditures in the funds.	(292,129)
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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.	(1,509,633)
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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>(511,957)</u>
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Change in net assets of governmental activities (Statement of Activities)	<u>\$ (56,900,966)</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, 2010

<u>Assets</u>	<u>Internal Service Fund</u>
Current assets:	
Cash and cash equivalents	\$ 3,280,131
Investments	2,130,874
Receivables:	
Interest	<u>9,439</u>
Total assets	<u>5,420,444</u>
<u>Liabilities</u>	
Current liabilities:	
Accounts payable	<u>1,343,696</u>
<u>Net Assets</u>	
Unrestricted	<u>4,076,748</u>
Total net assets	<u>\$ 4,076,748</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, 2010

	<u>Internal Service Fund</u>
Operating revenues:	
Charges for services	\$ 15,969,568
Miscellaneous	<u>924,591</u>
Total operating revenues	<u>16,894,159</u>
Operating expenses:	
Insurance claims and expenses	17,453,567
Administrative expenses	<u>26,466</u>
Total operating expenses	<u>17,480,033</u>
Operating income	(585,874)
Nonoperating revenues (expenses):	
Interest and investment revenue	75,526
Interest expense	<u>(1,609)</u>
Change in net assets	(511,957)
Total net assets - beginning	<u>4,588,705</u>
Total net assets - ending	<u>\$ 4,076,748</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, 2010

	<u>Internal Service Fund</u>
Cash flows from operating activities:	
Receipts from interfund services provided	\$ 16,894,159
Payments for interfund services used	<u>(16,897,624)</u>
Net cash provided by operating activities	<u>(3,465)</u>
Cash flows from investing activities:	
Proceeds from sales and maturities of investments	1,082,113
Purchase of investments	(1,133,202)
Interest received	70,497
Interest expense	<u>(1,609)</u>
Net cash used by investing activities	<u>17,799</u>
Net increase in cash and cash equivalents	14,334
Cash and cash equivalents, January 1	<u>3,265,797</u>
Cash and cash equivalents, December 31	<u>\$ 3,280,131</u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ (585,874)
Adjustments to reconcile operating income to net cash provided by operating activities:	
Increase in liabilities:	
Accounts payable	<u>582,409</u>
Total adjustments	<u>582,409</u>
Net cash provided by operating activities	<u>\$ (3,465)</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, 2010

<u>Assets</u>	Pension Trust Funds	Agency Funds
Cash and cash equivalents	\$ 543,357	\$ 17,475,466
Receivables:		
Accounts	-	37,343
Taxes	-	12,622,079
Intergovernmental	-	4,981,647
Interest	<u>68,209</u>	<u>-</u>
Total receivables	<u>68,209</u>	<u>17,641,069</u>
Investments at fair value:		
U.S. Government securities	2,066,954	-
Municipal bonds and notes	793,918	-
Corporate bonds and notes	3,697,444	-
Corporate equity instruments	<u>10,612,073</u>	<u>-</u>
Total investments	<u>17,170,389</u>	<u>-</u>
Total assets	<u>17,781,955</u>	<u>35,116,535</u>
 <u>Liabilities</u>		
State fees payable	-	2,419,385
Trust payable	<u>-</u>	<u>32,697,150</u>
Total liabilities	<u>-</u>	<u>\$ 35,116,535</u>
 <u>Net Assets</u>		
Held in trust for:		
Employees' pension benefits	<u>17,781,955</u>	
Total net assets	<u>\$ 17,781,955</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, 2010

<u>Additions</u>	<u>Pension Trust Funds</u>
Contributions:	
Employer	\$ 950,993
Investment income:	
Net increase in fair value of investments	1,078,837
Interest	<u>503,706</u>
Total investment income	<u>1,582,543</u>
Total additions	<u>2,533,536</u>
 <u>Deductions</u>	
Benefits	809,576
Administrative expense	<u>131,614</u>
Total deductions	<u>941,190</u>
Changes in net assets	1,592,346
Net assets - beginning	<u>16,189,609</u>
Net assets - ending	<u>\$ 17,781,955</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

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

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 Changes in Net Assets) 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.

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.

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 rainy day fund accounts for the expenditures related to various capital projects. Financing is provided by state distribution of County COIT dollars.

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.

Additionally, the primary government reports the following fund types:

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for a particular purpose.

Debt service funds are used to account for the accumulation for, and the payment of, general long-term debt principal and interest.

Capital projects funds are used to account for the acquisition or construction of major capital additions.

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.

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

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."

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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:

	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

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.
- 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.

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

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, 2010, the County and the Sheriff's Pension Plans had the following investments:

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Investment Type	Fair Value	Less Than 1	1-2	More Than 2
Governmental Activities:				
U.S. Treasuries and Securities	\$ 354,838	\$ 251,885	\$ -	\$ 102,953
Government Sponsored Enterprises	1,442,915	729,756	508,937	204,222
Fixed Income Notes	103,104	-	103,104	-
Mutual Funds	230,017	230,017	-	-
Sheriff's Pension Plan:				
U.S. Treasuries and Securities	880,141	201,508	209,500	469,133
Government Sponsored Enterprises	1,186,813	209,030	213,838	763,945
Municipal Bonds and Notes	793,918	102,277	-	691,641
Corporate Bonds and Notes	3,697,444	204,552	-	3,492,892
Common Stock	7,945,455	7,945,455	-	-
Mutual Funds	2,510,228	2,510,228	-	-
Foreign Equities	156,390	156,390	-	-
Totals	<u>\$ 19,301,263</u>	<u>\$ 12,541,098</u>	<u>\$ 1,035,379</u>	<u>\$ 5,724,786</u>

Investment Type	Discretely Presented Component Unit			
	Fair Value	Investment Maturities (in Years)		
		Less Than 5	6-10	More Than 10
Mutual Funds	\$ 25,288,918	\$ 25,288,918	\$ -	\$ -
Corporate Equities	15,752,763	15,752,763	-	-
U.S. Treasuries and Securities	543,449	228,908	84,016	230,525
Certificates of Deposit	125,161	125,161	-	-
Totals	<u>\$ 41,710,291</u>	<u>\$ 41,395,750</u>	<u>\$ 84,016</u>	<u>\$ 230,525</u>

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

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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:

County December 31, 2010	Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the government's name
Investment Type	
Mutual Funds	\$ <u>230,017</u>

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Sheriff's Retirement and Benefit Pension Plans
December 31, 2010

Investment Type	Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the government's name
Corporate Bonds	\$ 3,697,444
Municipal Bonds	793,918
Corporate Stocks	7,945,455
Mutual Funds	2,510,228
Foreign Equities	156,390
Total	<u>\$ 15,103,435</u>

Riverview Hospital (discretely presented component unit)
December 31, 2010

Investment Type	Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the government's name
Certificated of Deposit	\$ 125,161
Corporate Equities	15,752,763
Mutual Funds	25,288,918
Total	<u>\$ 41,166,842</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
(Continued)

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	\$ -	\$ 1,442,915	\$ 103,104	
Unrated	Unrated	230,017	-	-	
Totals		\$ 230,017	\$ 1,442,915	\$ 103,104	

		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	\$ -	\$ 418,738	\$ -	\$ 1,186,813
AA	Aa	-	919,355	586,510	-
A	A	-	2,154,799	207,408	-
B	B	-	-	-	-
Unrated	Unrated	2,510,228	204,552	-	-
Totals		\$ 2,510,228	\$ 3,697,444	\$ 793,918	\$ 1,186,813

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.

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.

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Sheriffs Retirement and Benefit Pension Plans		
December 31, 2010		
Investment Type and Currency Denomination	Foreign Currency	U.S. Dollar
TEVA Pharmaceutical	Euro	<u>\$ 156,390</u>

B. Capital Assets

Capital asset activity for the year ended December 31, 2010, was as follows:

<u>Primary Government</u>	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 24,674,300	\$ -	\$ -	\$ 24,674,300
Infrastructure accounted for using the modified approach	570,780,148	5,155,748	44,868,402	531,067,494
Construction in progress	<u>54,288,725</u>	<u>13,684,167</u>	<u>8,867,563</u>	<u>59,105,329</u>
Total capital assets, not being depreciated	<u>649,743,173</u>	<u>18,839,915</u>	<u>53,735,965</u>	<u>614,847,123</u>
Capital assets, being depreciated:				
Buildings	115,535,280	1,216,907	-	116,752,187
Improvements other than buildings	7,061,059	17,145	5,000	7,073,204
Machinery and equipment	23,601,398	1,748,415	696,840	24,652,973
Infrastructure being depreciated	<u>112,639,171</u>	<u>2,383,731</u>	<u>92,699</u>	<u>114,930,203</u>
Totals	<u>258,836,908</u>	<u>5,366,198</u>	<u>794,539</u>	<u>263,408,567</u>
Less accumulated depreciation for:				
Buildings	28,626,791	2,527,792	-	31,154,583
Improvements other than buildings	2,361,450	285,095	5,000	2,641,545
Machinery and equipment	16,191,676	1,991,938	596,430	17,587,184
Infrastructure being depreciated	<u>19,485,304</u>	<u>2,207,074</u>	<u>31,274</u>	<u>21,661,104</u>
Totals	<u>66,665,221</u>	<u>7,011,899</u>	<u>632,704</u>	<u>73,044,416</u>
Total capital assets, being depreciated, net	<u>192,171,687</u>	<u>(1,645,701)</u>	<u>161,835</u>	<u>190,364,151</u>
Total governmental activities capital assets, net	<u>\$ 841,914,860</u>	<u>\$ 17,194,214</u>	<u>\$ 53,897,800</u>	<u>\$ 805,211,274</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Governmental activities:	
General government	\$ 3,659,549
Public safety	2,368,198
Highways and streets, including depreciation of general infrastructure assets	372,877
Health and welfare	17,369
Culture and recreation	<u>593,906</u>
Total depreciation expense - governmental activities	<u>\$ 7,011,899</u>

C. Construction Commitments

Construction work in progress is composed of the following:

Project	Total Project Authorized	Expended to December 31, 2010	Committed	Required Future Funding
Community Corrections	\$ 42,950,000	\$ 42,920,393	\$ 29,607	\$ -
Airport	5,075,473	4,254,978	820,495	-
Tower Project	4,820,000	4,691,392	128,608	-
Road Network	63,911,949	5,696,168	58,215,781	-
Bridge Network	8,276,813	1,526,209	6,750,604	-
Drain Network	<u>556,263</u>	<u>16,189</u>	<u>540,074</u>	-
Totals	<u>\$ 125,590,498</u>	<u>\$ 59,105,329</u>	<u>\$ 66,485,169</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>1,482,125</u>	<u>2,386,448</u>	<u>2,083,180</u>	<u>1,785,393</u>
Total capital assets, not being depreciated	<u>12,397,135</u>	<u>2,386,448</u>	<u>2,083,180</u>	<u>12,700,403</u>
Capital assets, being depreciated:				
Buildings	84,941,571	1,657,467	-	86,599,038
Improvements other than buildings	2,058,284	131,408	-	2,189,692
Machinery and equipment	<u>102,346,176</u>	<u>4,025,591</u>	<u>6,772,041</u>	<u>99,599,726</u>
Totals	<u>189,346,031</u>	<u>5,814,466</u>	<u>6,772,041</u>	<u>188,388,456</u>

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, being depreciated (continued):				
Less accumulated depreciation for:				
Buildings	31,942,506	3,478,085	-	35,420,591
Improvements other than buildings	1,333,430	114,944	-	1,448,374
Machinery and equipment	<u>76,279,901</u>	<u>6,103,804</u>	<u>6,772,041</u>	<u>75,611,664</u>
 Totals	<u>109,555,837</u>	<u>9,696,833</u>	<u>6,772,041</u>	<u>112,480,629</u>
 Total capital assets, being depreciated, net	<u>79,790,194</u>	<u>(3,882,367)</u>	<u>-</u>	<u>75,907,827</u>
 Total Discretely Presented Component				
Unit capital assets, net	<u>\$ 92,187,329</u>	<u>\$ (1,495,919)</u>	<u>\$ 2,083,180</u>	<u>\$ 88,608,230</u>

E. Interfund Balances and Activity

1. Interfund Receivables and Payables

The composition of interfund balances as of December 31, 2010, is as follows:

Due To	Nonmajor Governmental
Nonmajor Governmental	<u>\$ 199,410</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, 2009, were as follows:

Transfer From	Transfer To		
	General Fund	Nonmajor Governmental	Totals
General Fund	\$ -	\$ 954,110	\$ 954,110
Redevelopment Commission Capital Projects	-	851,567	851,567
Nonmajor Governmental	<u>1,291,932</u>	<u>19,445,231</u>	<u>20,737,163</u>
 Totals	<u>\$ 1,291,932</u>	<u>\$ 21,250,908</u>	<u>\$ 22,542,840</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.

HAMILTON COUNTY
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 \$2,746,251. The following is a schedule by years of future minimum rental payments as of December 31, 2010:

2011	\$ 1,199,241
2012	1,143,325
2013	1,143,325
2014	1,117,725
2015	1,066,525
2016-2020	4,955,588
2021-2025	<u>3,900,624</u>
 Total	 <u><u>\$ 14,526,353</u></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 \$4,749,839 as of December 31, 2010. Total rental income for all operating leases was \$620,180. The following is a schedule by years of future minimum rental payments as of December 31, 2010:

2011	\$ 704,217
2012	534,033
2013	450,738
2014	356,116
2015	193,263
2015-2016	<u>132,409</u>
 Total	 <u><u>\$ 2,370,776</u></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, 2010, are as follows:

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

2011	\$	777,342
2012		661,987
2013		599,863
2014		<u>142,340</u>
Total minimum lease payments		2,181,532
Less amount representing interest		<u>(211,030)</u>
Present value of net minimum lease payments		1,970,502
Due within one year		<u>(670,800)</u>
Due in more than one year		<u>\$ 1,299,702</u>

Assets acquired through capital leases still in effect are machinery and equipment of \$3,457,618.

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:			
1997 Highway Bonds - Series A	4.80% to 5.10%	\$ 12,975,000	\$ 575,000
2002 Park and Recreation Bonds	2.50% to 5.00%	5,000,000	3,460,000
2002 Animal Control Bonds	3.125% to 5.00%	2,500,000	1,725,000
2005 County Option Income Refunding Bonds	4.00% to 5.25%	46,765,000	32,735,000
2009 Park Bonds	2.00%	2,150,000	1,705,000
2002 Building Authority Refunding Bonds	3.30% to 5.00%	32,540,000	6,240,000
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	26,545,000
2008 1st Mortgage Bonds	3.25% to 5.00%	41,655,000	<u>40,515,000</u>
Subtotal			118,142,202
Current portion of debt			(10,490,000)
Net unamortized discount/premium			3,431,411
Unamortized deferral of loss on bond refunding			<u>(1,894,223)</u>
Total long-term debt			<u>\$ 109,189,390</u>

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Annual debt service requirements to maturity for general obligation bonds are as follows:

Year Ended December 31	Governmental Activities		
	Principal	Interest	Totals
2011	\$ 10,490,000	\$ 5,573,530	\$ 16,063,530
2012	10,315,000	5,145,812	15,460,812
2013	10,320,000	4,639,269	14,959,269
2014	7,242,202	5,517,528	12,759,730
2015	6,620,000	3,870,717	10,490,717
2016-2020	33,970,000	14,596,455	48,566,455
2021-2025	21,220,000	7,773,665	28,993,665
2026-2030	13,615,000	3,425,332	17,040,332
2031-2035	4,350,000	539,375	4,889,375
Totals	<u>\$ 118,142,202</u>	<u>\$ 51,081,683</u>	<u>\$ 169,223,885</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	\$ 6,405,000
2005 Thomson	2.90% to 5.00%	5,660,000	4,910,000
2006 Thomson	3.75 to 5.10%	19,080,000	18,300,000
2010 Village Park	2.00% to 5.75%	7,050,000	7,050,000
2010 Refunding Series A	2.00% to 3.60%	3,235,000	3,235,000
2010 Bond Anticipation Notes	0.75%	9,660,000	9,660,000
2010 Refunding Series B	2.00 to 3.90%	6,665,000	6,665,000
Subtotal			56,225,000
Current portion of debt			(11,335,000)
Net unamortized discount/premium			(52,020)
Unamortized deferral of loss on bond refunding			(346,696)
Total long-term portion			<u>\$ 44,491,284</u>

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

TIF bonds debt service requirements to maturity are as follows:

Year Ended December 31	Governmental Activities		
	Principal	Interest	Total
2011	\$ 11,335,000	\$ 1,989,225	\$ 13,324,225
2012	1,815,000	2,001,406	3,816,406
2013	1,890,000	1,945,177	3,835,177
2014	1,940,000	1,880,266	3,820,266
2015	2,010,000	1,811,342	3,821,342
2016-2020	11,305,000	7,804,408	19,109,408
2021-2025	12,950,000	5,097,250	18,047,250
2026-2030	12,095,000	1,994,665	14,089,665
2031-2035	885,000	22,567	907,567
Totals	<u>\$ 56,225,000</u>	<u>\$ 24,546,306</u>	<u>\$ 80,771,306</u>

3. Tax Increment Financing (TIF) Refunding Bonds

On November 4, 2010, Hamilton County issued \$6,665,000 in refunding bonds with an average interest rate of 3.04 percent to advance refund \$8,340,000 of outstanding 2003 Clay Terrace TIF bonds with an average interest rate of 4.66 percent. The net proceeds of \$6,652,391 (after payment of \$115,620 in issuance costs and \$103,011 in bond premium) and local contributions of \$2,755,934 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 2003 Clay Terrace TIF 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 \$190,556, 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 15 years. Hamilton County in effect decreased its aggregate debt service payment by \$1,538,288 over the next 15 years and realized an economic gain (difference between the present values of the old and new debt service payments) of \$3,312,038.

On November 4, 2010, Hamilton County issued \$3,235,000 in refunding bonds with an average interest rate of 2.66 percent to advance refund \$3,455,000 of outstanding 2002 146th Street Ramps TIF bonds with an average interest rate of 4.65 percent. The net proceeds of \$3,151,282 (after payment of \$93,663 in issuance costs and \$9,945 in bond premium) and local contributions of \$416,731 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 146th Street Ramps TIF 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 \$156,140, 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. Hamilton County in effect decreased its aggregate debt service payment by \$514,023 over the next 13 years and realized an economic gain (difference between the present values of the old and new debt service payments) of \$1,078,648.

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

4. 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, 2010, \$42,080,000 of bonds outstanding are considered defeased.

5. Changes in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2010, 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	\$ 128,802,202	\$ -	\$ 10,660,000	\$ 118,142,202	\$ 10,490,000
TIF	<u>42,910,000</u>	<u>26,610,000</u>	<u>13,295,000</u>	<u>56,225,000</u>	<u>11,335,000</u>
Total payable	171,712,202	26,610,000	23,955,000	174,367,202	21,825,000
Compensated absences	<u>1,445,993</u>	<u>3,383,971</u>	<u>3,527,483</u>	<u>1,302,481</u>	<u>1,041,985</u>
Total governmental activities long-term liabilities	<u>\$ 173,158,195</u>	<u>\$ 29,993,971</u>	<u>\$ 27,482,483</u>	<u>\$ 175,669,683</u>	<u>\$ 22,866,985</u>

The compensated absences are generally liquidated by the general and county highway funds.

6. Bond Anticipation Notes

Bond anticipation notes issued in November 2010 are considered long-term obligations as these bonds will be replaced with the bond issue of lease rental bonds in May 2011. The lease rental bonds are scheduled to be issued in the amount of \$17,075,000 and will have a maturity date of February 1, 2030. The lease rental bonds will be used to continue the infrastructure project that was begun with the bond anticipation notes.

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, 2010, are as follows:

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Purpose	Interest Rate	Amount
1999 Revenue Bonds	4.60% to 5.20%	\$ 8,040,000
2004 Revenue Bonds	3.98%	17,900,000
2005 Revenue Bonds	2.50% to 4.50%	5,790,000
2010 Revenue Bonds	3.90%	<u>19,200,000</u>
Subtotal		50,930,000
Current portion of debt		(2,585,849)
Unamortized deferral of loss on bond refunding		<u>(1,982,589)</u>
Total long-term portion		<u>\$ 46,361,562</u>

Revenue bonds debt service requirements to maturity are as follows:

Year Ended December 31	Discretely Presented Component Unit		
	Principal	Interest	Totals
2011	\$ 2,585,849	\$ 2,240,370	\$ 4,826,219
2012	2,674,016	2,151,163	4,825,179
2013	2,873,699	2,057,019	4,930,718
2014	2,964,959	1,957,503	4,922,462
2015	3,072,858	1,853,044	4,925,902
2016-2020	14,344,833	7,669,011	22,013,844
2021-2025	14,813,786	5,124,208	19,937,994
2026-2030	5,200,000	3,036,000	8,236,000
2031-2033	<u>2,400,000</u>	<u>912,000</u>	<u>3,312,000</u>
Totals	<u>\$ 50,930,000</u>	<u>\$ 27,000,318</u>	<u>\$ 77,930,318</u>

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

Long-term liability activity for the year ended December 31, 2010, was as follows:

Discretely Presented Component Units	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Revenue bonds payable	\$ 53,595,000	\$ 19,200,000	\$ 21,865,000	\$ 50,930,000	\$ 2,585,849
Capital lease obligations	<u>2,610,614</u>	<u>20,713</u>	<u>660,825</u>	<u>1,970,502</u>	<u>670,800</u>
Long-term liabilities	<u>\$ 56,205,614</u>	<u>\$ 19,220,713</u>	<u>\$ 22,525,825</u>	<u>\$ 52,900,502</u>	<u>\$ 3,256,649</u>

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

H. Investment in Capital Assets Net of Related Debt

	Governmental Activities
Capital assets, net	\$ 805,211,274
Related debt:	
General obligation bonds	118,142,202
Net unamortized discount/premium	3,431,411
Unamortized deferral of loss on bond refunding	(1,894,223)
TIF bonds	56,225,000
Net unamortized discount/premium	(52,020)
Unamortized deferral of loss on bond refunding	(346,696)
Deduct cash on hand	(10,244,744)
Total related debt	165,260,930
Investment in capital assets, net of related debt	\$ 639,950,344

I. Restricted Net Assets

The government-wide statement of net assets for Hamilton County (primary government) and the component unit (Riverview Hospital) report \$80,663,541 and \$6,865,899, respectively, of restricted net assets, of which \$22,451,226 and \$4,202,463, 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

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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:

	2010	2009
Accounts payable, beginning of year	\$ 761,287	\$ 1,041,398
Incurred claims and changes in estimates	13,963,610	12,286,604
Claim payments	13,381,201	12,566,715
Accounts payable, end of year	\$ 1,343,696	\$ 761,287

B. Subsequent Events

The County issued the Hamilton County Redevelopment Authority Economic Development Lease Rental Bonds of 2011 in the amount of \$17,075,000 on May 10, 2011. The bond issuance will be used to redeem the outstanding \$9,660,000 principal amount of Bond Anticipation Refunding Notes of 2010 and to fund construction of certain road improvements, serving or benefiting the 96th 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 9th Street
Noblesville, IN 46060
(317) 776-8462

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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, 2010, the County contributed \$628,573 to the plan, for current premiums (approximately 73 percent of total costs). Plan members receiving benefits contributed \$230,023, or approximately 27 percent of the total costs, through their required contributions.

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:

Annual required contribution	\$ 1,880,313
Interest on net OPEB obligation	193,151
Adjustment to annual required contribution	<u>(239,329)</u>
Annual OPEB cost	1,834,135
Contributions made	<u>324,502</u>
Increase in net OPEB obligation	1,509,633
Net OPEB obligation, beginning of year	<u>3,863,027</u>
Net OPEB obligation, end of year	<u><u>\$ 5,372,660</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 2010 and the three preceding years were as follows:

Year Ending	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
12-31-07	\$ *	*	\$ *
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

*Information not available

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Funded Status and Funding Progress

As of December 31, 2010, the most recent actuarial valuation date, the plan was 0.00 percent funded. The actuarial accrued liability for benefits was \$19,327,896, and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$19,327,896. The covered payroll (annual payroll of active employees covered by the plan) was \$37,032,477, and the ratio of the UAAL to covered payroll was 52 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.

In the December 31, 2010, 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. 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 as a level percentage of projected payroll on an open basis. The remaining amortization period at December 31, 2010, was 27 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.

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 146th Street Ramps that were used to finance infrastructure improvements. The bonds are payable solely from the incremental tax revenues generated by the 146th 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.

E. Pension Plans

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

a. Public Employees' Retirement Fund

Plan Description

The primary government contributes to the Indiana Public Employees' Retirement Fund (PERF), a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in the defined benefit plan.

State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system and give the primary government authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of member's contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

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

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

Funding Policy and Annual Pension Cost

PERF 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 7.75 percent of annual covered payroll. The contribution requirements of plan members and the County are established and may be amended by the PERF 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 2010, the County's annual pension cost for PERF and related information, as provided by the actuary, is presented in this note.

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 2010 is \$916,775. 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.

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Annual Pension Cost

For 2010, 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 2010 is \$34,218.

For 2010, 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>	<u>Sheriff's Retirement Plan</u>	<u>Sheriff's Benefit Plan</u>
Cash and cash equivalents	\$ 541,150	\$ 2,207
Investments	16,706,800	463,589
Receivables:		
Interest	<u>67,220</u>	<u>989</u>
Total assets	<u>17,315,170</u>	<u>466,785</u>
 <u>Net Assets</u>		
Net assets held in trust for pension benefits	<u>\$ 17,315,170</u>	<u>\$ 466,785</u>

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS

<u>Additions</u>	Sheriff's Retirement Plan	Sheriff's Benefit Plan
Contributions:		
Employer	\$ 916,775	\$ 34,218
Investment earnings:		
Net increase in fair value of investments	1,044,064	34,773
Interest	493,556	10,150
 Total additions	 2,454,395	 79,141
 <u>Deductions</u>		
Administration expenses	107,042	24,572
Benefits	807,104	2,472
 Total deductions	 914,146	 27,044
 Changes in net assets	 1,540,249	 52,097
Net assets - beginning	15,774,921	414,688
 Net assets - ending	 \$ 17,315,170	 \$ 466,785

Actuarial Information for the Above Plans

	PERF	Sheriff's Retirement Plan	Sheriff's Benefit Plan
Annual required contribution	\$ 2,376,762	\$ 1,205,645	\$ 34,218
Interest on net pension obligation	(55,909)	(19,845)	-
Adjustment to annual required contribution	63,713	33,236	-
 Annual pension cost	 2,384,566	 1,219,036	 34,218
Contributions made	2,394,698	916,775	34,218
 Increase (decrease) in net pension obligation	 (10,132)	 302,261	 -
Net pension obligation, beginning of year	(771,165)	(283,501)	-
 Net pension obligation, end of year	 \$ (781,297)	 \$ 18,760	 \$ -

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

	PERF	Sheriff's Retirement Plan	Sheriff's Benefit Plan
Contribution rates:			
County	7.75%	26%	1%
Plan members	3%	None	None
Actuarial valuation date	07-01-10	01-01-11	01-01-11
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 years smoothed market	4 year smoothed market

Actuarial Assumptions

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

Three Year Trend Information

	Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
PERF	06-30-08	\$ 1,767,936	108%	\$ (681,011)
	06-30-09	2,082,316	104%	(771,165)
	06-30-10	2,384,566	100%	(781,297)
Sheriff's Retirement Plan	12-31-08	780,137	104%	(297,555)
	12-31-09	938,524	100%	(283,501)
	12-31-10	1,219,036	76%	18,760
Sheriff's Benefit Plan	12-31-08	21,588	100%	-
	12-31-09	26,523	100%	-
	12-31-10	34,218	100%	-

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Funded Status and Funding Progress for the Above Plans

The funded status of the PERF plan as of July 1, 2010, the most recent actuarial valuation date and January 1, 2011, 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)
PERF	\$ 21,933,993	\$ 33,935,142	\$ (12,001,149)	65%	\$ 31,145,054	(39%)
Sheriff's Retirement	17,247,950	21,346,614	(4,098,664)	81%	3,337,372	(115%)
Sheriff's Benefit	465,796	465,796	-	100%	3,337,372	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 McCreedy 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 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.

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

As of January 1, 2009, the Riverview Hospital 403(b) Retirement Plan is required to match 50 percent of an employee's contribution up to a maximum of 6 percent of the employee's compensation with a maximum employee contribution of \$16,500. 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 \$1,667,980, for 2010.

REQUIRED SUPPLEMENTARY INFORMATION

HAMILTON COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULES OF FUNDING PROGRESS

Public Employees' Retirement Fund

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
07-01-08	\$ 20,864,163	\$ 26,403,229	\$ (5,539,066)	79%	\$ 26,779,661	(21%)
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%)

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)
01-01-09	\$ 13,420,219	\$ 18,971,305	\$ (5,551,086)	71%	\$ 3,456,406	(161%)
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%)

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)
01-01-09	\$ 351,135	\$ 351,135	\$ -	100%	\$ 3,456,406	0%
01-01-10	412,325	412,325	-	100%	3,509,819	0%
01-01-11	465,796	465,796	-	100%	3,337,372	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)
12-31-08	\$ -	\$ 18,438,288	\$ (18,438,288)	0%	\$ 33,153,084	(56%)
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%)

*Information not available

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

HAMILTON COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND AND MAJOR SPECIAL REVENUE FUND
For The Year Ended December 31, 2010

	General Fund				Rainy Day			
	Budgeted Amounts		Actual Budgetary Basis	Variance With Final Budget Positive (Negative)	Budgeted Amounts		Actual Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final	Amounts		Original	Final	Amounts	
Revenues:								
Taxes	\$ 65,612,671	\$ 65,612,671	\$ 56,544,691	\$ (9,067,980)	\$ -	\$ -	\$ 4,218,741	\$ 4,218,741
Intergovernmental	3,775,544	3,775,544	3,851,079	75,535	4,111,306	4,111,306	20,273	(4,091,033)
Charges for services	1,761,200	1,761,200	2,389,985	628,785	-	-	-	-
Fines and forfeits	642,000	642,000	1,213,881	571,881	-	-	-	-
Other	3,269,604	3,269,604	5,670,801	2,401,197	-	-	20,473	20,473
Total revenues	75,061,019	75,061,019	69,670,437	(5,390,582)	4,111,306	4,111,306	4,259,487	148,181
Expenditures:								
Current:								
General government:								
Personal services	28,309,666	27,634,396	26,044,173	1,590,223	1,900,500	2,200,061	2,131,614	\$ 68,447
Supplies	683,665	603,669	466,858	136,811	-	-	-	-
Other services and charges	15,420,864	15,061,129	13,131,786	1,929,343	-	-	-	-
Capital outlay	12,352,376	7,655,299	6,050,670	1,604,629	1,399,371	1,649,371	649,532	999,839
Total general government	56,766,571	50,954,493	45,693,487	5,261,006	3,299,871	3,849,432	2,781,146	1,068,286
Public safety:								
Personal services	18,741,547	16,970,156	16,105,469	864,687	-	-	-	-
Supplies	1,253,697	1,480,219	1,382,770	97,449	-	-	-	-
Other services and charges	1,911,526	1,896,887	1,569,487	327,400	-	-	-	-
Capital outlay	496,880	600,255	94,372	505,883	-	-	-	-
Total public safety	22,403,650	20,947,517	19,152,098	1,795,419	-	-	-	-
Health and welfare:								
Personal services	527,686	518,562	513,043	5,519	-	-	-	-
Supplies	4,640	4,640	3,048	1,592	-	-	-	-
Other services and charges	15,633	13,163	8,018	5,145	-	-	-	-
Total health and welfare	547,959	536,365	524,109	12,256	-	-	-	-
Total expenditures	79,718,180	72,438,375	65,369,694	7,068,681	3,299,871	3,849,432	2,781,146	1,068,286
Other financing sources (uses):								
Transfers in	1,291,932	1,291,932	1,291,932	-	-	-	-	-
Transfers out	(954,110)	(954,110)	(954,110)	-	-	-	-	-
Total other financing sources (uses)	337,822	337,822	337,822	-	-	-	-	-
Net change in fund balances	(4,319,339)	2,960,466	4,638,565	1,678,099	811,435	261,874	1,478,341	1,216,467
Fund balances - beginning	18,735,762	18,735,762	18,735,762	-	14,500,714	14,500,714	14,500,714	-
Fund balances - ending	\$ 14,416,423	\$ 21,696,228	\$ 23,374,327	\$ 1,678,099	\$ 15,312,149	\$ 14,762,588	\$ 15,979,055	\$ 1,216,467

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

HAMILTON COUNTY
 REQUIRED SUPPLEMENTARY INFORMATION
 BUDGET/GAAP RECONCILIATION
 GENERAL FUND AND MAJOR SPECIAL REVENUE FUND
 For The Year Ended December 31, 2010

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	Rainy Day
Net changes in fund balances (budgetary basis)	\$ 4,638,565	\$ 1,478,341
Adjustments:		
To adjust revenues for accruals	(13,895,471)	-
To adjust expenditures for accruals	397,932	(20,635)
Net change in fund balances (GAAP basis)	\$ (8,858,974)	\$ 1,457,706

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							
	2010	2009	2008	2007	2006	2005	2004	2003
Average Network Weighted PASER Rating	6.99	7.62	7.81	8.01	7.13	7.07	6.95	7.34

	Bridge Network							
	2010	2009	2008	2007	2006	2005	2004	2003
Weighted Network Sufficiency Rating	N/A	89.75	N/A	89.28	N/A	88.51	N/A	87.39
Percent Network Under 50 Rating	N/A	0.33%	N/A	0.23%	N/A	0.41%	N/A	0.85%
Percent Network Under 20 Rating	N/A	0.00%	N/A	0.02%	N/A	0.09%	N/A	0.15%

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

	2010	2009	2008	2007	2006	2005	2004	2003
Road Network								
Needed								
Maintenance	\$ 3,050	\$ 5,830	\$ 4,450	\$ 3,500	\$ 4,300	\$ 4,300	\$ 6,145	\$ 7,104
Preservation	5,068	2,144	1,219	856	1,143	706	N/A	N/A
Actual								
Maintenance	4,136	4,089	4,200	4,297	4,106	4,328	3,950	7,578
Preservation	4,193	1,277	857	509	958	250	N/A	N/A
Bridge Network								
Needed								
Maintenance	\$ 590	\$ 324	\$ 630	\$ 300	\$ 500	\$ 500	\$ 500	\$ 500
Preservation	1,069	1,722	905	981	1,636	1,987	N/A	N/A
Actual								
Maintenance	518	499	759	204	450	601	438	478
Preservation	986	857	965	511	1,485	1,327	N/A	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	Rainy Day
---------	-----------

Nonmajor funds:

Special revenue:

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

Debt service funds:

1997 Highway Bond	Lease Rental	Jail Lease Rental
146 th Street Bond	2002 Park Bond	2002 Animal Control Bond
146 th Street West	Juvenile Services Lease	2009 Park Bond Debt Service
2008 First Mortgage Bonds		

HAMILTON COUNTY
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
(Continued)

Capital Projects funds:

Cumulative Capital Development
County Major Bridge

Cumulative Courthouse

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, 2010 to December 31, 2010

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	\$ 1,687,892	\$ 1,651,686	\$ 1,595,855	\$ 55,831	\$ 1,409,652	\$ 1,343,142	\$ 1,295,596	\$ 47,546
Supplies	40,931	40,931	36,706	4,225	27,387	25,270	22,988	2,282
Other services and charges	125,706	5,706	2,380	3,326	170,704	465,012	400,238	64,774
Capital outlay	-	-	-	-	321	12,794	12,794	-
Total general government	<u>1,854,529</u>	<u>1,698,323</u>	<u>1,634,941</u>	<u>63,382</u>	<u>1,608,064</u>	<u>1,846,218</u>	<u>1,731,616</u>	<u>114,602</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>\$ 1,854,529</u>	<u>\$ 1,698,323</u>	<u>\$ 1,634,941</u>	<u>\$ 63,382</u>	<u>\$ 1,608,064</u>	<u>\$ 1,846,218</u>	<u>\$ 1,731,616</u>	<u>\$ 114,602</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	\$ 385,260	\$ 380,546	\$ 353,208	\$ 27,338	\$ 536,149	\$ 512,396	\$ 475,308	\$ 37,088
Supplies	9,550	9,550	8,445	1,105	-	-	-	-
Other services and charges	81,450	12,950	7,626	5,324	15,699	3,971	3,300	671
Capital outlay	-	-	-	-	-	-	-	-
Total general government	<u>476,260</u>	<u>403,046</u>	<u>369,279</u>	<u>33,767</u>	<u>551,848</u>	<u>516,367</u>	<u>478,608</u>	<u>37,759</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>\$ 476,260</u>	<u>\$ 403,046</u>	<u>\$ 369,279</u>	<u>\$ 33,767</u>	<u>\$ 551,848</u>	<u>\$ 516,367</u>	<u>\$ 478,608</u>	<u>\$ 37,759</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)
\$ 1,018,036	\$ 1,002,735	\$ 965,681	\$ 37,054	\$ 1,908,634	\$ 1,847,487	\$ 1,830,712	\$ 16,775	\$ 116,017	\$ 110,765	\$ 95,843	\$ 14,922
19,300	19,300	12,527	6,773	31,324	23,000	17,420	5,580	7,297	6,297	3,648	2,649
166,507	131,007	106,315	24,692	216,023	169,730	113,539	56,191	35,866	16,862	9,876	6,986
-	-	-	-	-	-	-	-	1,000	500	-	500
<u>1,203,843</u>	<u>1,153,042</u>	<u>1,084,523</u>	<u>68,519</u>	<u>2,155,981</u>	<u>2,040,217</u>	<u>1,961,671</u>	<u>78,546</u>	<u>160,180</u>	<u>134,424</u>	<u>109,367</u>	<u>25,057</u>
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
<u>\$ 1,203,843</u>	<u>\$ 1,153,042</u>	<u>\$ 1,084,523</u>	<u>\$ 68,519</u>	<u>\$ 2,155,981</u>	<u>\$ 2,040,217</u>	<u>\$ 1,961,671</u>	<u>\$ 78,546</u>	<u>\$ 160,180</u>	<u>\$ 134,424</u>	<u>\$ 109,367</u>	<u>\$ 25,057</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)
\$ 222,745	\$ 212,795	\$ 203,737	\$ 9,058	\$ 69,914	\$ 68,914	\$ 68,914	\$ -	\$ 457,681	\$ 451,863	\$ 443,217	\$ 8,646
11,483	10,483	10,471	12	425	425	416	9	50,490	27,500	16,259	11,241
118,628	113,578	113,215	363	84,000	106,250	105,561	689	1,942,422	1,893,412	1,633,457	259,955
-	-	-	-	-	-	-	-	64,660	63,000	54,276	8,724
<u>352,856</u>	<u>336,856</u>	<u>327,423</u>	<u>9,433</u>	<u>154,339</u>	<u>175,589</u>	<u>174,891</u>	<u>698</u>	<u>2,515,253</u>	<u>2,435,775</u>	<u>2,147,209</u>	<u>288,566</u>
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
<u>\$ 352,856</u>	<u>\$ 336,856</u>	<u>\$ 327,423</u>	<u>\$ 9,433</u>	<u>\$ 154,339</u>	<u>\$ 175,589</u>	<u>\$ 174,891</u>	<u>\$ 698</u>	<u>\$ 2,515,253</u>	<u>\$ 2,435,775</u>	<u>\$ 2,147,209</u>	<u>\$ 288,566</u>

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HAMILTON COUNTY
 SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULES
 GENERAL FUND - BY DEPARTMENT
 January 1, 2010 to December 31, 2010
 (Continued)

Function and Department	Township Assessors				County Council			
	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Expenditures:								
Current:								
General government:								
Personal services	\$ 100,297	\$ 100,297	\$ 98,808	\$ 1,489	\$ 175,455	\$ 175,455	\$ 175,455	\$ -
Supplies	-	-	-	-	700	1,508	-	1,508
Other services and charges	-	-	-	-	48,090	43,567	43,567	-
Capital outlay	-	-	-	-	10,000,000	4,940,342	4,310,150	630,192
Total general government	<u>100,297</u>	<u>100,297</u>	<u>98,808</u>	<u>1,489</u>	<u>10,224,245</u>	<u>5,160,872</u>	<u>4,529,172</u>	<u>631,700</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>\$ 100,297</u>	<u>\$ 100,297</u>	<u>\$ 98,808</u>	<u>\$ 1,489</u>	<u>\$ 10,224,245</u>	<u>\$ 5,160,872</u>	<u>\$ 4,529,172</u>	<u>\$ 631,700</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	\$ 480,533	\$ 463,060	\$ 396,302	\$ 66,758	\$ 14,400	\$ 14,182	\$ 11,360	\$ 2,822
Supplies	59,000	59,000	54,971	4,029	1,508	508	253	255
Other services and charges	61,359	41,932	36,815	5,117	190,069	180,069	106,464	73,605
Capital outlay	-	-	-	-	77,500	77,500	-	77,500
Total general government	<u>600,892</u>	<u>563,992</u>	<u>488,088</u>	<u>75,904</u>	<u>283,477</u>	<u>272,259</u>	<u>118,077</u>	<u>154,182</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>\$ 600,892</u>	<u>\$ 563,992</u>	<u>\$ 488,088</u>	<u>\$ 75,904</u>	<u>\$ 283,477</u>	<u>\$ 272,259</u>	<u>\$ 118,077</u>	<u>\$ 154,182</u>

County Commissioners				Planning Commission				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)
\$ 15,006,888	\$ 14,778,719	\$ 13,806,856	\$ 971,863	\$ 250,996	\$ 247,442	\$ 235,922	\$ 11,520	\$ 199,939	\$ 195,227	\$ 180,952	\$ 14,275
56,946	78,946	78,946	-	4,620	4,620	4,060	560	17,200	14,700	6,699	8,001
6,246,993	6,099,993	5,519,645	580,348	37,075	35,468	9,993	25,475	62,577	57,398	50,803	6,595
99,055	99,055	74,742	24,313	-	-	-	-	-	-	-	-
<u>21,409,882</u>	<u>21,056,713</u>	<u>19,480,189</u>	<u>1,576,524</u>	<u>292,691</u>	<u>287,530</u>	<u>249,975</u>	<u>37,555</u>	<u>279,716</u>	<u>267,325</u>	<u>238,454</u>	<u>28,871</u>
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
<u>\$ 21,409,882</u>	<u>\$ 21,056,713</u>	<u>\$ 19,480,189</u>	<u>\$ 1,576,524</u>	<u>\$ 292,691</u>	<u>\$ 287,530</u>	<u>\$ 249,975</u>	<u>\$ 37,555</u>	<u>\$ 279,716</u>	<u>\$ 267,325</u>	<u>\$ 238,454</u>	<u>\$ 28,871</u>
Hamilton County Maintenance				Superior Court I				Superior Court III			
Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
\$ 907,269	\$ 867,078	\$ 793,652	\$ 73,426	\$ 263,359	\$ 256,483	\$ 228,408	\$ 28,075	\$ 211,381	\$ 208,390	\$ 200,227	\$ 8,163
177,671	149,587	127,700	21,887	8,040	8,040	6,440	1,600	52,100	48,100	7,922	40,178
2,679,548	2,618,130	2,064,238	553,892	48,176	42,009	28,518	13,491	90,359	83,744	39,264	44,480
-	-	-	-	-	-	-	-	-	-	-	-
<u>3,764,488</u>	<u>3,634,795</u>	<u>2,985,590</u>	<u>649,205</u>	<u>319,575</u>	<u>306,532</u>	<u>263,366</u>	<u>43,166</u>	<u>353,840</u>	<u>340,234</u>	<u>247,413</u>	<u>92,821</u>
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
<u>\$ 3,764,488</u>	<u>\$ 3,634,795</u>	<u>\$ 2,985,590</u>	<u>\$ 649,205</u>	<u>\$ 319,575</u>	<u>\$ 306,532</u>	<u>\$ 263,366</u>	<u>\$ 43,166</u>	<u>\$ 353,840</u>	<u>\$ 340,234</u>	<u>\$ 247,413</u>	<u>\$ 92,821</u>

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HAMILTON COUNTY
 SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULES
 GENERAL FUND - BY DEPARTMENT
 January 1, 2010 to December 31, 2010
 (Continued)

Function and Department	Superior Court IV				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	\$ 247,833	\$ 242,947	\$ 232,359	\$ 10,588	\$ 214,043	\$ 209,025	\$ 178,456	\$ 30,569
Supplies	6,700	6,700	3,016	3,684	8,000	6,000	3,986	2,014
Other services and charges	21,661	13,256	2,891	10,365	25,450	20,025	5,875	14,150
Capital outlay	-	-	-	-	-	-	-	-
Total general government	<u>276,194</u>	<u>262,903</u>	<u>238,266</u>	<u>24,637</u>	<u>247,493</u>	<u>235,050</u>	<u>188,317</u>	<u>46,733</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>\$ 276,194</u>	<u>\$ 262,903</u>	<u>\$ 238,266</u>	<u>\$ 24,637</u>	<u>\$ 247,493</u>	<u>\$ 235,050</u>	<u>\$ 188,317</u>	<u>\$ 46,733</u>

Function and Department	Superior Court V				Circuit Court			
	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Expenditures:								
Current:								
General government:								
Personal services	\$ 232,319	\$ 225,839	\$ 217,631	\$ 8,208	\$ 184,765	\$ 178,019	\$ 151,862	\$ 26,157
Supplies	5,100	5,100	4,719	381	9,250	8,065	4,497	3,568
Other services and charges	17,917	10,917	8,882	2,035	54,084	49,386	9,875	39,511
Capital outlay	-	-	-	-	-	-	-	-
Total general government	<u>255,336</u>	<u>241,856</u>	<u>231,232</u>	<u>10,624</u>	<u>248,099</u>	<u>235,470</u>	<u>166,234</u>	<u>69,236</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>\$ 255,336</u>	<u>\$ 241,856</u>	<u>\$ 231,232</u>	<u>\$ 10,624</u>	<u>\$ 248,099</u>	<u>\$ 235,470</u>	<u>\$ 166,234</u>	<u>\$ 69,236</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)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
6,983,189	5,638,388	5,199,178	439,210	69,942	67,591	67,591	-	-	-	-	-
488,043	554,043	544,419	9,624	7,650	4,025	2,301	1,724	-	-	-	-
378,057	373,057	349,801	23,256	138,800	136,800	88,573	48,227	-	-	-	-
493,880	598,255	94,372	503,883	3,000	2,000	-	2,000	-	-	-	-
<u>8,343,169</u>	<u>7,163,743</u>	<u>6,187,770</u>	<u>975,973</u>	<u>219,392</u>	<u>210,416</u>	<u>158,465</u>	<u>51,951</u>	-	-	-	-
-	-	-	-	-	-	-	-	527,686	518,562	513,043	5,519
-	-	-	-	-	-	-	-	4,640	4,640	3,048	1,592
-	-	-	-	-	-	-	-	15,633	13,163	8,018	5,145
-	-	-	-	-	-	-	-	547,959	536,365	524,109	12,256
<u>\$ 8,343,169</u>	<u>\$ 7,163,743</u>	<u>\$ 6,187,770</u>	<u>\$ 975,973</u>	<u>\$ 219,392</u>	<u>\$ 210,416</u>	<u>\$ 158,465</u>	<u>\$ 51,951</u>	<u>\$ 547,959</u>	<u>\$ 536,365</u>	<u>\$ 524,109</u>	<u>\$ 12,256</u>
Prosecuting Attorney				Jail				Probation			
Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
2,149,345	2,081,319	2,027,591	53,728	3,454,554	3,474,769	3,362,418	112,351	2,875,602	2,811,994	2,680,436	131,558
15,851	15,851	15,708	143	658,900	828,900	764,036	64,864	5,853	-	-	-
107,764	98,571	83,357	15,214	544,579	545,369	366,859	178,510	63,750	4,325	3,328	997
-	-	-	-	-	-	-	-	-	-	-	-
<u>2,272,960</u>	<u>2,195,741</u>	<u>2,126,656</u>	<u>69,085</u>	<u>4,658,033</u>	<u>4,849,038</u>	<u>4,493,313</u>	<u>355,725</u>	<u>2,945,205</u>	<u>2,816,319</u>	<u>2,683,764</u>	<u>132,555</u>
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
<u>\$ 2,272,960</u>	<u>\$ 2,195,741</u>	<u>\$ 2,126,656</u>	<u>\$ 69,085</u>	<u>\$ 4,658,033</u>	<u>\$ 4,849,038</u>	<u>\$ 4,493,313</u>	<u>\$ 355,725</u>	<u>\$ 2,945,205</u>	<u>\$ 2,816,319</u>	<u>\$ 2,683,764</u>	<u>\$ 132,555</u>

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HAMILTON COUNTY
 SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULES
 GENERAL FUND - BY DEPARTMENT
 January 1, 2010 to December 31, 2010
 (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	\$ 106,127	\$ 101,333	\$ 89,742	\$ 11,591	\$ 179,061	\$ 87,461	\$ 87,461	\$ -
Supplies	8,103	8,103	5,976	2,127	26,104	-	-	-
Other services and charges	17,906	17,706	5,437	12,269	8,323	8,323	5,249	3,074
Capital outlay	3,488	3,488	3,488	-	-	-	-	-
Total general government	135,624	130,630	104,643	25,987	213,488	95,784	92,710	3,074
Public safety:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total public safety	-	-	-	-	-	-	-	-
Health and welfare:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Total health and welfare	-	-	-	-	-	-	-	-
Total expenditures	\$ 135,624	\$ 130,630	\$ 104,643	\$ 25,987	\$ 213,488	\$ 95,784	\$ 92,710	\$ 3,074

Function and Department	Emergency Management				4H Facilities Management			
	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Expenditures:								
Current:								
General government:								
Personal services	\$ -	\$ -	\$ -	\$ -	\$ 210,551	\$ 204,877	\$ 160,882	\$ 43,995
Supplies	-	-	-	-	14,500	14,500	13,901	599
Other services and charges	-	-	-	-	188,491	179,446	121,666	57,780
Capital outlay	-	-	-	-	-	-	-	-
Total general government	-	-	-	-	413,542	398,823	296,449	102,374
Public safety:								
Personal services	141,404	139,896	128,833	11,063	-	-	-	-
Supplies	3,200	3,200	1,996	1,204	-	-	-	-
Other services and charges	30,750	30,550	14,254	16,296	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total public safety	175,354	173,646	145,083	28,563	-	-	-	-
Health and welfare:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Total health and welfare	-	-	-	-	-	-	-	-
Total expenditures	\$ 175,354	\$ 173,646	\$ 145,083	\$ 28,563	\$ 413,542	\$ 398,823	\$ 296,449	\$ 102,374

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)
\$ 164,000	\$ 161,434	\$ 159,726	\$ 1,708	\$ 1,103,930	\$ 1,092,739	\$ 1,077,654	\$ 15,085	\$ -	\$ -	\$ -	\$ -
5,500	5,500	1,750	3,750	13,076	12,276	9,735	2,541	-	-	-	-
46,989	41,190	21,707	19,483	2,106,833	2,106,833	2,073,913	32,920	-	-	-	-
-	-	-	-	2,106,352	2,458,620	1,595,220	863,400	-	-	-	-
<u>216,489</u>	<u>208,124</u>	<u>183,183</u>	<u>24,941</u>	<u>5,330,191</u>	<u>5,670,468</u>	<u>4,756,522</u>	<u>913,946</u>	-	-	-	-
-	-	-	-	-	-	-	-	2,328,733	2,326,733	2,226,367	100,366
-	-	-	-	-	-	-	-	74,200	74,200	54,310	19,890
-	-	-	-	-	-	-	-	96,750	96,750	52,351	44,399
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	<u>2,499,683</u>	<u>2,497,683</u>	<u>2,333,028</u>	<u>164,655</u>
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
<u>\$ 216,489</u>	<u>\$ 208,124</u>	<u>\$ 183,183</u>	<u>\$ 24,941</u>	<u>\$ 5,330,191</u>	<u>\$ 5,670,468</u>	<u>\$ 4,756,522</u>	<u>\$ 913,946</u>	<u>\$ 2,499,683</u>	<u>\$ 2,497,683</u>	<u>\$ 2,333,028</u>	<u>\$ 164,655</u>
Emergency Medical Services				Aviation Commission				Community Corrections			
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	\$ -	\$ -	\$ -	\$ -
-	-	-	-	1,000	1,000	260	740	-	-	-	-
-	-	-	-	467,279	455,279	452,282	2,997	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	<u>470,379</u>	<u>458,379</u>	<u>453,382</u>	<u>4,997</u>	-	-	-	-
-	-	-	-	-	-	-	-	738,778	429,466	413,055	16,411
-	-	-	-	-	-	-	-	-	-	-	-
435,000	495,389	495,388	1	-	-	-	-	116,076	116,076	115,576	500
-	-	-	-	-	-	-	-	-	-	-	-
<u>435,000</u>	<u>495,389</u>	<u>495,388</u>	<u>1</u>	-	-	-	-	<u>854,854</u>	<u>545,542</u>	<u>528,631</u>	<u>16,911</u>
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
<u>\$ 435,000</u>	<u>\$ 495,389</u>	<u>\$ 495,388</u>	<u>\$ 1</u>	<u>\$ 470,379</u>	<u>\$ 458,379</u>	<u>\$ 453,382</u>	<u>\$ 4,997</u>	<u>\$ 854,854</u>	<u>\$ 545,542</u>	<u>\$ 528,631</u>	<u>\$ 16,911</u>

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HAMILTON COUNTY
 SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULES
 GENERAL FUND - BY DEPARTMENT
 January 1, 2010 to December 31, 2010
 (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	\$ 187,652	\$ 185,172	\$ 176,759	\$ 8,413	\$ 28,309,666	\$ 27,634,396	\$ 26,044,173	\$ 1,590,223
Supplies	-	-	-	-	683,665	603,669	466,858	136,811
Other services and charges	30,750	24,850	22,935	1,915	15,420,864	15,061,129	13,131,786	1,929,343
Capital outlay	-	-	-	-	12,352,376	7,655,299	6,050,670	1,604,629
Total general government	<u>218,402</u>	<u>210,022</u>	<u>199,694</u>	<u>10,328</u>	<u>56,766,571</u>	<u>50,954,493</u>	<u>45,693,487</u>	<u>5,261,006</u>
Public safety:								
Personal services	-	-	-	-	18,741,547	16,970,156	16,105,469	864,687
Supplies	-	-	-	-	1,253,697	1,480,219	1,382,770	97,449
Other services and charges	-	-	-	-	1,911,526	1,896,887	1,569,487	327,400
Capital outlay	-	-	-	-	496,880	600,255	94,372	505,883
Total public safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,403,650</u>	<u>20,947,517</u>	<u>19,152,098</u>	<u>1,795,419</u>
Health and welfare:								
Personal services	-	-	-	-	527,686	518,562	513,043	5,519
Supplies	-	-	-	-	4,640	4,640	3,048	1,592
Other services and charges	-	-	-	-	15,633	13,163	8,018	5,145
Total health and welfare	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>547,959</u>	<u>536,365</u>	<u>524,109</u>	<u>12,256</u>
Total expenditures	<u>\$ 218,402</u>	<u>\$ 210,022</u>	<u>\$ 199,694</u>	<u>\$ 10,328</u>	<u>\$ 79,718,180</u>	<u>\$ 72,438,375</u>	<u>\$ 65,369,694</u>	<u>\$ 7,068,681</u>

Function and Department	Safety/Risk Management			
	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Expenditures:				
Current:				
General government:				
Personal services	\$ 54,788	\$ 54,788	\$ 54,788	\$ -
Supplies	10,360	8,660	3,147	5,513
Other services and charges	13,930	13,130	6,260	6,870
Capital outlay	-	-	-	-
Total general government	<u>79,078</u>	<u>76,578</u>	<u>64,195</u>	<u>12,383</u>
Public safety:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
Total public safety	<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>
Total expenditures	<u>\$ 79,078</u>	<u>\$ 76,578</u>	<u>\$ 64,195</u>	<u>\$ 12,383</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.
- 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.
- 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.
- 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.

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

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.
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.

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

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.
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.

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

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.
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.

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

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.
Jail Detention -	To account for state grants administered by Hamilton County. Grant expenditures are used to defray the costs of operating the Hamilton County Jail and Jail Administration Building.
Juvenile Detention -	To account for costs incurred in the detention of juveniles. Revenues are generated from billings to other counties.
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."
Community Corrections Grant -	To account for a State grant for administering juvenile and adult rehabilitation programs.

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

IV-D Incentive Clerk -	To account for IV-D Incentive funds collected and disbursed as set forth in the Indiana Code.
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 th Street/421 TIF -	To account for funds in excess increment of 96 th /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.
2008 Capacity Building Award MRC Unit -	To account for the grant to the medical reserve corps.
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.

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

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.
Urban Area Security Initiative -	To account for expenditures related to security infrastructure improvement projects. Financing is provided by grant revenues.
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.
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.
Waste Tire Management -	To account for grant monies received from Indiana Department of Environmental Management for use in purchasing 'pour in place' playground surfaces made from tires.
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.
2007 Technical Rescue -	To account for grant monies received from Indiana Department of Homeland Security for use in providing continued technical rescue training exercises.
Citizens Corps -	To account for monies received from Federal Emergency Management Agency for use on a pilot program putting together volunteer teams of communication and Information Technology personnel to assist county personnel in rebuilding of communications and information technology infrastructure due to catastrophic failure.
Medical Reserve Corps -	To account for monies received from NACO to pay the salary of the Medical Reserve Corp Coordinator. Financing is provided by grant revenues.
Community Corrections -	To account for state funds received for administering juvenile and adult rehabilitation programs.

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

Foreign Language Interpreter Grant -	To account for monies received from Indiana Supreme Court for use in defraying cost associated with providing qualified court interpreters.
Regional Public Safety Training -	To account for monies received from Indiana Department of Homeland Security (IDHS) for use by IDHS District 5 for fire training instructors.
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.
2009 Public Health Preparedness -	To account for monies received from Indiana Department of Health to conduct activities during BP 10 and build upon jurisdictions previous planning activities.
Cities Readiness Initiative 09/10 -	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% of the population within 48 hours.
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.

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

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 th 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 th to 136 th -	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.
Medial Rescue Corp Hospital Preparedness -	To account for monies from Indiana Department of Health for Medical Reserve Corps to supplement and assist local public health and medical emergencies.
2009 Hazardous Materials Emergency Preparedness -	To account for grant monies that will enhance state and local hazardous materials emergency planning and training.
Cumberland Road -	To account for ARRA monies from Indiana Department of Transportation for utilizing federal funds for transportation or transportation enhancement projects.
146 th Street – Ditch to Springmill -	To account for ARRA monies from Indiana Department of Transportation for utilizing federal funds for transportation or transportation enhancement projects.

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

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.
2007 Urban Area Security Initiative -	To account for funds to supplement the costs of developing integrated regional systems for prevention, protection, response and recovery from threats or acts of terrorism.
IV-D Incentive Prosecutor -	To account for IV-D Incentive funds as collected and disbursed as set forth in the Indiana Code.
Airport Improvement - South Apron -	To account for funding from Federal Aviation Administration used for infrastructure improvements at Indianapolis Executive Airport.
JAG 10K and Under Equipment -	To account for funding of communications equipment through grant awards for the Hamilton County Sheriff.
Medical Reserve Corps 2010 -	To account for monies to build the capacity of local Medical Reserve Corp units.
2008 Citizens Corp -	To account for grant monies from Emergency Management Administration to purchase equipment and supplies.
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 th 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.

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

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.
Traffic Partnership 2010/2011 -	To account for grant monies from the State of Indiana for use in offsetting costs associated with traffic safety projects.
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.

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

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.
2002 Animal Control Bond -	To accumulate monies for payment of the 2002 Animal Control general obligation bond. Financing is provided by property tax levy.
146 th Street West -	To accumulate monies for payment of the 146 th 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.
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.
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.
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NONMAJOR GOVERNMENTAL FUNDS

(Continued)

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 th Street Construction -	To account for expenditures related to the reconstruction of 146 th 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 th Street/US 421 -	To accumulate monies for design and construction at the intersection of 96 th 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.
2006 County Option Income Tax Bond Anticipation Note -	To account for expenditures related to costs of 146 th Street East project. Financing provided by County Option Income Tax bond anticipation note.
Olio Road Bridge/ I-69 -	To account for revenue and expenditures associated with the construction of the bridge on Olio Road over I-69.
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.
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.

HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR GOVERNMENTAL FUNDS
 December 31, 2010

<u>Assets</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Totals</u>
Cash and cash equivalents	\$ 43,726,702	\$ 16,125,570	\$ 15,909,249	\$ 75,761,521
Receivables:				
Taxes	332,628	385,373	255,118	973,119
Accounts	577,600	-	10,000	587,600
Special assessments	117,378	-	326,091	443,469
Intergovernmental	1,546,515	159,480	106,528	1,812,523
Interfund receivable:				
Interfund receivable	-	-	199,410	199,410
Total assets	<u>\$ 46,300,823</u>	<u>\$ 16,670,423</u>	<u>\$ 16,806,396</u>	<u>\$ 79,777,642</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ 985,992	\$ -	\$ 33,095	\$ 1,019,087
Accrued payroll and withholdings payable	487,407	-	-	487,407
Contracts payable	275,127	-	960,885	1,236,012
Interfund payable:				
Interfund payable	199,410	-	-	199,410
Unavailable revenue	266,787	544,853	361,646	1,173,286
Unearned revenue	2,251,247	-	-	2,251,247
Compensated absences	1,383	-	-	1,383
Total liabilities	<u>4,467,353</u>	<u>544,853</u>	<u>1,355,626</u>	<u>6,367,832</u>
Fund balances:				
Reserved for:				
Encumbrances	3,982,023	-	1,610,241	5,592,264
Debt services	-	16,125,570	-	16,125,570
Unreserved, reported in:				
Special revenue funds	37,851,447	-	-	37,851,447
Capital projects funds	-	-	13,840,529	13,840,529
Total fund balances	<u>41,833,470</u>	<u>16,125,570</u>	<u>15,450,770</u>	<u>73,409,810</u>
Total liabilities and fund balances	<u>\$ 46,300,823</u>	<u>\$ 16,670,423</u>	<u>\$ 16,806,396</u>	<u>\$ 79,777,642</u>

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES -
 NONMAJOR GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2010

	Special Revenue	Debt Service	Capital Projects	Totals
Revenues:				
Taxes:				
Property	\$ 5,621,201	\$ 14,151,972	\$ 7,302,160	\$ 27,075,333
Income	1,836,251	-	-	1,836,251
Other	2,417,471	-	-	2,417,471
Special assessments	2,136,810	-	91,324	2,228,134
Licenses and permits	346,595	-	-	346,595
Intergovernmental	15,883,286	895,780	619,329	17,398,395
Charges for services	7,624,280	-	42,075	7,666,355
Fines and forfeits	1,713,396	-	-	1,713,396
Other	526,601	10,460	263,167	800,228
Total revenues	38,105,891	15,058,212	8,318,055	61,482,158
Expenditures:				
Current:				
General government	8,917,701	33,953	2,304,285	11,255,939
Public safety	10,137,207	-	-	10,137,207
Highways and streets	5,567,377	2,013	-	5,569,390
Health and welfare	2,249,585	-	-	2,249,585
Culture and recreation	3,334,383	-	2,988	3,337,371
Debt service:				
Principal	-	11,595,000	565,000	12,160,000
Interest	-	8,335,165	959,364	9,294,529
Bond issue costs	135,325	64,302	-	199,627
Capital outlay:				
General government	442,116	-	482,381	924,497
Public safety	2,482,375	-	1,171,617	3,653,992
Highways and streets	2,349,860	-	10,331,310	12,681,170
Health and welfare	19,693	-	-	19,693
Culture and recreation	45,473	-	781,099	826,572
Total expenditures	35,681,095	20,030,433	16,598,044	72,309,572
Excess (deficiency) of revenues over (under) expenditures	2,424,796	(4,972,221)	(8,279,989)	(10,827,414)
Other financing sources (uses):				
Issuance of refunding bonds	-	9,900,000	-	9,900,000
Bond premium	-	112,956	-	112,956
Payment to refunded bond escrow	-	(11,795,000)	-	(11,795,000)
Transfers in	1,393,673	18,124,174	1,733,061	21,250,908
Transfers out	(4,852,640)	(13,907,381)	(1,977,142)	(20,737,163)
Total other financing sources and uses	(3,458,967)	2,434,749	(244,081)	(1,268,299)
Net change in fund balances	(1,034,171)	(2,537,472)	(8,524,070)	(12,095,713)
Fund balances - beginning	42,867,641	18,663,042	23,974,840	85,505,523
Fund balances - ending	\$ 41,833,470	\$ 16,125,570	\$ 15,450,770	\$ 73,409,810

HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR SPECIAL REVENUE FUNDS
 December 31, 2010

<u>Assets</u>	County Highway	Local Road and Street	Park and Recreation	County Health
Cash and cash equivalents	\$ 4,033,910	\$ 374,078	\$ 2,164,204	\$ 389,187
Receivables:				
Taxes	-	-	122,337	43,266
Accounts	-	-	3,436	-
Special assessments	-	-	-	-
Intergovernmental	599,799	170,699	51,083	18,066
Total assets	<u>\$ 4,633,709</u>	<u>\$ 544,777</u>	<u>\$ 2,341,060</u>	<u>\$ 450,519</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ 180,032	\$ 1,522	\$ 27,752	\$ 3,993
Accrued payroll and withholdings payable	153,331	-	47,095	61,945
Contracts payable	53,328	-	4,450	-
Interfund payable:				
Interfund	-	-	-	-
Unavailable revenue	-	-	173,420	61,332
Unearned revenue	-	-	-	-
Compensated absences	-	-	-	-
Total liabilities	<u>386,691</u>	<u>1,522</u>	<u>252,717</u>	<u>127,270</u>
Fund balances:				
Reserved for:				
Encumbrances	1,205,244	65,639	67,236	-
Unreserved	3,041,774	477,616	2,021,107	323,249
Total fund balances	<u>4,247,018</u>	<u>543,255</u>	<u>2,088,343</u>	<u>323,249</u>
Total liabilities and fund balances	<u>\$ 4,633,709</u>	<u>\$ 544,777</u>	<u>\$ 2,341,060</u>	<u>\$ 450,519</u>

Property Reassessment	Drainage Maintenance	Surveyor's Corner Perpetuation	Recorder's Perpetuation	Clerk's Perpetuation	Covered Bridge	Economic Development
\$ 2,098,799	\$ 10,643,224	\$ 271,668	\$ 717,099	\$ 264,293	\$ 23,715	\$ 24,350
-	-	-	-	-	-	-
-	117,378	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 2,098,799</u>	<u>\$ 10,760,602</u>	<u>\$ 271,668</u>	<u>\$ 717,099</u>	<u>\$ 264,293</u>	<u>\$ 23,715</u>	<u>\$ 24,350</u>

\$ 908	\$ 12,247	\$ 634	\$ 8,455	\$ 5,334	\$ -	\$ -
13,028	-	2,412	3,569	5,078	-	-
-	-	-	-	-	-	-
-	199,410	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>13,936</u>	<u>211,657</u>	<u>3,046</u>	<u>12,024</u>	<u>10,412</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
<u>2,084,863</u>	<u>10,548,945</u>	<u>268,622</u>	<u>705,075</u>	<u>253,881</u>	<u>23,715</u>	<u>24,350</u>
<u>2,084,863</u>	<u>10,548,945</u>	<u>268,622</u>	<u>705,075</u>	<u>253,881</u>	<u>23,715</u>	<u>24,350</u>
<u>\$ 2,098,799</u>	<u>\$ 10,760,602</u>	<u>\$ 271,668</u>	<u>\$ 717,099</u>	<u>\$ 264,293</u>	<u>\$ 23,715</u>	<u>\$ 24,350</u>

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HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR SPECIAL REVENUE FUNDS
 December 31, 2010
 (Continued)

<u>Assets</u>	Art Fund	Unsafe Building	Emergency Telephone System	County Sales Disclosure
Cash and cash equivalents	\$ 180	\$ 5,000	\$ 2,128,708	\$ 19,700
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	534,415	-
Special assessments	-	-	-	-
Intergovernmental	-	-	-	-
	<u>180</u>	<u>5,000</u>	<u>2,663,123</u>	<u>19,700</u>
Total assets	<u>\$ 180</u>	<u>\$ 5,000</u>	<u>\$ 2,663,123</u>	<u>\$ 19,700</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	37,400	-
Contracts payable	-	-	10,170	-
Interfund payable:				
Interfund loans	-	-	-	-
Unavailable revenue	-	-	-	-
Unearned revenue	-	-	-	-
Compensated absences	-	-	-	-
	<u>-</u>	<u>-</u>	<u>47,570</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>47,570</u>	<u>-</u>
Fund balances:				
Reserved for:				
Encumbrances	-	-	539,359	-
Unreserved	180	5,000	2,076,194	19,700
	<u>180</u>	<u>5,000</u>	<u>2,615,553</u>	<u>19,700</u>
Total fund balances	<u>180</u>	<u>5,000</u>	<u>2,615,553</u>	<u>19,700</u>
Total liabilities and fund balances	<u>\$ 180</u>	<u>\$ 5,000</u>	<u>\$ 2,663,123</u>	<u>\$ 19,700</u>

Plat Book	Emergency Planning	Innkeeper's Tax	County Computer Maintenance	Electronic Data	Digital Orthophotography	Highway County Option Income Tax
\$ 114,606	\$ 67,144	\$ 308,914	\$ 1,286,268	\$ 72,527	\$ 700,321	\$ 6,643,547
-	-	144,335	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 114,606</u>	<u>\$ 67,144</u>	<u>\$ 453,249</u>	<u>\$ 1,286,268</u>	<u>\$ 72,527</u>	<u>\$ 700,321</u>	<u>\$ 6,643,547</u>

\$ -	\$ 776	\$ -	\$ -	\$ -	\$ -	\$ 10,058
-	-	-	-	-	-	-
-	-	-	-	-	-	207,179
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	2,123,721
-	-	-	-	-	-	-
-	776	-	-	-	-	2,340,958

-	-	-	-	-	-	2,054,487
<u>114,606</u>	<u>66,368</u>	<u>453,249</u>	<u>1,286,268</u>	<u>72,527</u>	<u>700,321</u>	<u>2,248,102</u>
<u>114,606</u>	<u>66,368</u>	<u>453,249</u>	<u>1,286,268</u>	<u>72,527</u>	<u>700,321</u>	<u>4,302,589</u>
<u>\$ 114,606</u>	<u>\$ 67,144</u>	<u>\$ 453,249</u>	<u>\$ 1,286,268</u>	<u>\$ 72,527</u>	<u>\$ 700,321</u>	<u>\$ 6,643,547</u>

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HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR SPECIAL REVENUE FUNDS
 December 31, 2010
 (Continued)

<u>Assets</u>	<u>Highway Inspection</u>	<u>Park Nonreverting</u>	<u>Park Nonreverting Donation</u>	<u>Wireless E911 Telephone System</u>
Cash and cash equivalents	\$ 153,087	\$ 386,315	\$ 72,920	\$ 1,079,786
Receivables:				
Taxes	-	-	-	-
Accounts	-	34,599	10	-
Special assessments	-	-	-	-
Intergovernmental	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 153,087</u>	<u>\$ 420,914</u>	<u>\$ 72,930</u>	<u>\$ 1,079,786</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ -	\$ 2,752	\$ -	\$ 370
Accrued payroll and withholdings payable	-	-	-	-
Contracts payable	-	-	-	-
Interfund payable:				
Interfund loans	-	-	-	-
Unavailable revenue	-	-	-	-
Unearned revenue	-	-	-	-
Compensated absences	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	<u>-</u>	<u>2,752</u>	<u>-</u>	<u>370</u>
Fund balances:				
Reserved for:				
Encumbrances	-	-	-	-
Unreserved	<u>153,087</u>	<u>418,162</u>	<u>72,930</u>	<u>1,079,416</u>
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	<u>153,087</u>	<u>418,162</u>	<u>72,930</u>	<u>1,079,416</u>
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities and fund balances	<u>\$ 153,087</u>	<u>\$ 420,914</u>	<u>\$ 72,930</u>	<u>\$ 1,079,786</u>

Health Maintenance	Tobacco Settlement	Tobacco Prevention Grant	Health Donation Immunization	Jail Commissary	Service of Process	Accident Report
\$ 115,767	\$ 199,998	\$ 123,260	\$ 1,321	\$ 27,836	\$ 92,265	\$ 714
-	-	-	-	-	-	-
-	-	-	-	-	1,885	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 115,767</u>	<u>\$ 199,998</u>	<u>\$ 123,260</u>	<u>\$ 1,321</u>	<u>\$ 27,836</u>	<u>\$ 94,150</u>	<u>\$ 714</u>

\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2,441	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>2,441</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

-	-	-	-	-	-	-
113,326	199,998	123,260	1,321	27,836	94,150	714
<u>113,326</u>	<u>199,998</u>	<u>123,260</u>	<u>1,321</u>	<u>27,836</u>	<u>94,150</u>	<u>714</u>
<u>\$ 115,767</u>	<u>\$ 199,998</u>	<u>\$ 123,260</u>	<u>\$ 1,321</u>	<u>\$ 27,836</u>	<u>\$ 94,150</u>	<u>\$ 714</u>

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HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR SPECIAL REVENUE FUNDS
 December 31, 2010
 (Continued)

<u>Assets</u>	Firearms Training	Vehicle Inspection	Law Enforcement Continuing Education	Notification
Cash and cash equivalents	\$ 57,750	\$ 2,968	\$ 101,634	\$ 54
Receivables:				
Taxes	-	-	-	-
Accounts	2,730	525	-	-
Special assessments	-	-	-	-
Intergovernmental	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 60,480</u>	<u>\$ 3,493</u>	<u>\$ 101,634</u>	<u>\$ 54</u>
<u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 3,362	\$ -
Accrued payroll and withholdings payable	-	-	-	-
Contracts payable	-	-	-	-
Interfund payable:				
Interfund loans	-	-	-	-
Unavailable revenue	-	-	-	-
Unearned revenue	-	-	-	-
Compensated absences	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>-</u>	<u>-</u>	<u>3,362</u>	<u>-</u>
Fund balances:				
Reserved for:				
Encumbrances	-	-	-	-
Unreserved	60,480	3,493	98,272	54
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>60,480</u>	<u>3,493</u>	<u>98,272</u>	<u>54</u>
Total liabilities and fund balances	<u>\$ 60,480</u>	<u>\$ 3,493</u>	<u>\$ 101,634</u>	<u>\$ 54</u>

Training and Equipment	County Drug Free Community	Drug Enforcement Grant	Sheriff Grant Proceeds	Drug and Alcohol Nonreverting	Traffic Safety Partnership Nonreverting	Fire Investigation Prosecutor
\$ 48,714	\$ 255,642	\$ 14,626	\$ 56,219	\$ 3,178	\$ 1,376	\$ 473
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	300	-	1,404	-	-	-
<u>\$ 48,714</u>	<u>\$ 255,942</u>	<u>\$ 14,626</u>	<u>\$ 57,623</u>	<u>\$ 3,178</u>	<u>\$ 1,376</u>	<u>\$ 473</u>

\$ 275	\$ 4,557	\$ -	\$ -	\$ -	\$ -	\$ -
-	3,416	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>275</u>	<u>7,973</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

-	49,221	-	-	-	-	-
<u>48,439</u>	<u>198,748</u>	<u>14,626</u>	<u>57,623</u>	<u>3,178</u>	<u>1,376</u>	<u>473</u>
<u>48,439</u>	<u>247,969</u>	<u>14,626</u>	<u>57,623</u>	<u>3,178</u>	<u>1,376</u>	<u>473</u>
<u>\$ 48,714</u>	<u>\$ 255,942</u>	<u>\$ 14,626</u>	<u>\$ 57,623</u>	<u>\$ 3,178</u>	<u>\$ 1,376</u>	<u>\$ 473</u>

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HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR SPECIAL REVENUE FUNDS
 December 31, 2010
 (Continued)

<u>Assets</u>	County Extradition	Deferral Program	Jury Pay	Child Advocacy
Cash and cash equivalents	\$ 403,684	\$ 475,518	\$ 204,212	\$ 174
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	-	-
Special assessments	-	-	-	-
Intergovernmental	-	9,340	2,318	-
	<u>403,684</u>	<u>484,858</u>	<u>206,530</u>	<u>174</u>
Total assets	<u>\$ 403,684</u>	<u>\$ 484,858</u>	<u>\$ 206,530</u>	<u>\$ 174</u>
<u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ -	\$ 1,262	\$ -	\$ -
Accrued payroll and withholdings payable	-	5,737	-	-
Contracts payable	-	-	-	-
Interfund payable:				
Interfund loans	-	-	-	-
Unavailable revenue	-	-	-	-
Unearned revenue	-	-	-	-
Compensated absences	-	-	-	-
	<u>-</u>	<u>6,999</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>6,999</u>	<u>-</u>	<u>-</u>
Fund balances:				
Reserved for:				
Encumbrances	-	-	-	-
Unreserved	403,684	477,859	206,530	174
	<u>403,684</u>	<u>477,859</u>	<u>206,530</u>	<u>174</u>
Total fund balances	<u>403,684</u>	<u>477,859</u>	<u>206,530</u>	<u>174</u>
Total liabilities and fund balances	<u>\$ 403,684</u>	<u>\$ 484,858</u>	<u>\$ 206,530</u>	<u>\$ 174</u>

Court Appointed Special Advocate	Guardian Ad Litem	Pretrial Diversion	County Court User's Fee	Unified Probation User's Fee	Supplemental Public Defender	Title IV-D Incentive
\$ 40,960	\$ 7,481	\$ 109,586	\$ 192,614	\$ 368,009	\$ 81,331	\$ 324,400
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	3,865	-	-	-	-
<u>\$ 40,960</u>	<u>\$ 7,481</u>	<u>\$ 113,451</u>	<u>\$ 192,614</u>	<u>\$ 368,009</u>	<u>\$ 81,331</u>	<u>\$ 324,400</u>

\$ 1,532	\$ -	\$ -	\$ 250	\$ 3,139	\$ -	\$ 240
-	-	2,323	5,794	35,055	-	3,329
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,532</u>	<u>-</u>	<u>2,323</u>	<u>6,044</u>	<u>38,194</u>	<u>-</u>	<u>3,569</u>

-	-	-	-	837	-	-
<u>39,428</u>	<u>7,481</u>	<u>111,128</u>	<u>186,570</u>	<u>328,978</u>	<u>81,331</u>	<u>320,831</u>
<u>39,428</u>	<u>7,481</u>	<u>111,128</u>	<u>186,570</u>	<u>329,815</u>	<u>81,331</u>	<u>320,831</u>
<u>\$ 40,960</u>	<u>\$ 7,481</u>	<u>\$ 113,451</u>	<u>\$ 192,614</u>	<u>\$ 368,009</u>	<u>\$ 81,331</u>	<u>\$ 324,400</u>

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HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR SPECIAL REVENUE FUNDS
 December 31, 2010
 (Continued)

<u>Assets</u>	Campaign Finance Enforcement	County Corrections	Jail Detention	Juvenile Detention
Cash and cash equivalents	\$ 800	\$ 64,374	\$ -	\$ -
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	-	-
Special assessments	-	-	-	-
Intergovernmental	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 800</u>	<u>\$ 64,374</u>	<u>\$ -</u>	<u>\$ -</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	4,738	-	-
Contracts payable	-	-	-	-
Interfund payable:				
Interfund loans	-	-	-	-
Unavailable revenue	-	-	-	-
Unearned revenue	-	-	-	-
Compensated absences	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>4,738</u>	<u>-</u>	<u>-</u>
Fund balances:				
Reserved for:				
Encumbrances	-	-	-	-
Unreserved	800	59,636	-	-
	<u>800</u>	<u>59,636</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>800</u>	<u>59,636</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 800</u>	<u>\$ 64,374</u>	<u>\$ -</u>	<u>\$ -</u>

Community Corrections Home Detention	Intermittent Detention	Community Transition	Juvenile Justice Challenge Grant	Community Corrections Grant	IV-D Incentive Clerk	Drug Court
\$ 1,550,338	\$ 124,477	\$ 8,885	\$ 48,117	\$ -	\$ 31,558	\$ 500
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	9,775	-	-	-	-
<u>\$ 1,550,338</u>	<u>\$ 124,477</u>	<u>\$ 18,660</u>	<u>\$ 48,117</u>	<u>\$ -</u>	<u>\$ 31,558</u>	<u>\$ 500</u>

\$ 28,328	\$ -	\$ -	\$ 2,018	\$ -	\$ -	\$ -
19,259	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,383	-	-	-	-	-	-
<u>48,970</u>	<u>-</u>	<u>-</u>	<u>2,018</u>	<u>-</u>	<u>-</u>	<u>-</u>

-	-	-	-	-	-	-
1,501,368	124,477	18,660	46,099	-	31,558	500
<u>1,501,368</u>	<u>124,477</u>	<u>18,660</u>	<u>46,099</u>	<u>-</u>	<u>31,558</u>	<u>500</u>
<u>\$ 1,550,338</u>	<u>\$ 124,477</u>	<u>\$ 18,660</u>	<u>\$ 48,117</u>	<u>\$ -</u>	<u>\$ 31,558</u>	<u>\$ 500</u>

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HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR SPECIAL REVENUE FUNDS
 December 31, 2010
 (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	\$ 502,307	\$ 50,000	\$ 16,944	\$ 1,092,950
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	-	-
Special assessments	-	-	-	-
Intergovernmental	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 502,307</u>	<u>\$ 50,000</u>	<u>\$ 16,944</u>	<u>\$ 1,092,950</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-
Contracts payable	-	-	-	-
Interfund payable:				
Interfund loans	-	-	-	-
Unavailable revenue	-	-	-	-
Unearned revenue	-	-	-	-
Compensated absences	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Fund balances:				
Reserved for:				
Encumbrances	-	-	-	-
Unreserved	<u>502,307</u>	<u>50,000</u>	<u>16,944</u>	<u>1,092,950</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>502,307</u>	<u>50,000</u>	<u>16,944</u>	<u>1,092,950</u>
Total liabilities and fund balances	<u>\$ 502,307</u>	<u>\$ 50,000</u>	<u>\$ 16,944</u>	<u>\$ 1,092,950</u>

US 31 Ramps EDA	Park and Recreation Grant	Prosecutor Grant	CDBG Noblesville Housing Authority	2008 Capacity Building Award MRC Unit	Hamilton County Traffic Safety Partnership	2008 State Criminal Alien Assistance
\$ 13,356	\$ 52,231	\$ 6,250	\$ -	\$ -	\$ 11,368	\$ 31,296
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	15,950	-	-	-
<u>\$ 13,356</u>	<u>\$ 52,231</u>	<u>\$ 6,250</u>	<u>\$ 15,950</u>	<u>\$ -</u>	<u>\$ 11,368</u>	<u>\$ 31,296</u>

\$ 3,700	\$ -	\$ -	\$ 13,173	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>3,700</u>	<u>-</u>	<u>-</u>	<u>13,173</u>	<u>-</u>	<u>-</u>	<u>-</u>

-	-	-	-	-	-	-
<u>9,656</u>	<u>52,231</u>	<u>6,250</u>	<u>2,777</u>	<u>-</u>	<u>11,368</u>	<u>31,296</u>
<u>9,656</u>	<u>52,231</u>	<u>6,250</u>	<u>2,777</u>	<u>-</u>	<u>11,368</u>	<u>31,296</u>
<u>\$ 13,356</u>	<u>\$ 52,231</u>	<u>\$ 6,250</u>	<u>\$ 15,950</u>	<u>\$ -</u>	<u>\$ 11,368</u>	<u>\$ 31,296</u>

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HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR SPECIAL REVENUE FUNDS
 December 31, 2010
 (Continued)

<u>Assets</u>	Solid Waste District	Urban Area Security Initiative	Special Task Team Pretrial	Special Task Team Forfeited
Cash and cash equivalents	\$ 1,152,306	\$ -	\$ 51,305	\$ 22,826
Receivables:				
Taxes	22,690	-	-	-
Accounts	-	-	-	-
Special assessments	-	-	-	-
Intergovernmental	9,345	-	-	-
Total assets	\$ 1,184,341	\$ -	\$ 51,305	\$ 22,826
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 21,441	\$ -
Accrued payroll and withholdings payable	-	-	-	-
Contracts payable	-	-	-	-
Interfund payable:				
Interfund loans	-	-	-	-
Unavailable revenue	32,035	-	-	-
Unearned revenue	127,526	-	-	-
Compensated absences	-	-	-	-
Total liabilities	159,561	-	21,441	-
Fund balances:				
Reserved for:				
Encumbrances	-	-	-	-
Unreserved	1,024,780	-	29,864	22,826
Total fund balances	1,024,780	-	29,864	22,826
Total liabilities and fund balances	\$ 1,184,341	\$ -	\$ 51,305	\$ 22,826

Employee Wellness Benefit	Soil and Water Salary	Waste Tire Management	Neighborhood Stabilization	2007 Technical Rescue	Citizens Corps	Medical Reserve Corps
\$ 6,157	\$ 17,547	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	19,488	-	-	-
<u>\$ 6,157</u>	<u>\$ 17,547</u>	<u>\$ -</u>	<u>\$ 19,488</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ 19,488	\$ -	\$ -	\$ -
-	2,422	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	2,422	-	19,488	-	-	-
-	-	-	-	-	-	-
6,157	15,125	-	-	-	-	-
6,157	15,125	-	-	-	-	-
<u>\$ 6,157</u>	<u>\$ 17,547</u>	<u>\$ -</u>	<u>\$ 19,488</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued on next page

HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR SPECIAL REVENUE FUNDS
 December 31, 2010
 (Continued)

<u>Assets</u>	Community Corrections	Foreign Language Interpreter Grant	Regional Public Safety Training	H1N1 PH Emergency Response
Cash and cash equivalents	\$ 323,545	\$ -	\$ -	\$ 2,538
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	-	-
Special assessments	-	-	-	-
Intergovernmental	121,337	-	-	-
	<u>444,882</u>	<u>-</u>	<u>-</u>	<u>2,538</u>
Total assets	<u>\$ 444,882</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,538</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ 2,783	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	73,312	-	-	-
Contracts payable	-	-	-	-
Interfund payable:				
Interfund loans	-	-	-	-
Unavailable revenue	-	-	-	-
Unearned revenue	-	-	-	-
Compensated absences	-	-	-	-
	<u>76,095</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>76,095</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Reserved for:				
Encumbrances	-	-	-	-
Unreserved	368,787	-	-	2,538
	<u>368,787</u>	<u>-</u>	<u>-</u>	<u>2,538</u>
Total fund balances	<u>368,787</u>	<u>-</u>	<u>-</u>	<u>2,538</u>
Total liabilities and fund balances	<u>\$ 444,882</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,538</u>

2008 Community Development Block Grant	Parks EECBG Solar System	EECBG LED Lighting	2009 Community Development Block Grant	Mule Barn Maintenance	2009 Public Health Preparedness	Cities Readiness Initiative 09/10
\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	53,439	317	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,500</u>	<u>\$ 53,439</u>	<u>\$ 317</u>	<u>\$ -</u>	<u>\$ -</u>

\$ -	\$ -	\$ -	\$ 48,439	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	48,439	-	-	-
-	-	-	5,000	317	-	-
-	-	1,500	5,000	317	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,500</u>	<u>\$ 53,439</u>	<u>\$ 317</u>	<u>\$ -</u>	<u>\$ -</u>

Continued on next page

HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR SPECIAL REVENUE FUNDS
 December 31, 2010
 (Continued)

<u>Assets</u>	H1N1 Health Emergency Response Phase III	Monon Greenway	Family Justice Center	Olio Road 126th to 136th
Cash and cash equivalents	\$ 123,148	\$ 226,162	\$ -	\$ 385
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	-	-
Special assessments	-	-	-	-
Intergovernmental	-	3,883	23,042	1,098
	<u>-</u>	<u>3,883</u>	<u>23,042</u>	<u>1,098</u>
Total assets	<u>\$ 123,148</u>	<u>\$ 230,045</u>	<u>\$ 23,042</u>	<u>\$ 1,483</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 18,692	\$ -
Accrued payroll and withholdings payable	-	-	-	-
Contracts payable	-	-	-	-
Interfund payable:				
Interfund loans	-	-	-	-
Unavailable revenue	-	-	-	-
Unearned revenue	-	-	-	-
Compensated absences	-	-	-	-
	<u>-</u>	<u>-</u>	<u>18,692</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>18,692</u>	<u>-</u>
Fund balances:				
Reserved for:				
Encumbrances	-	-	-	-
Unreserved	123,148	230,045	4,350	1,483
	<u>123,148</u>	<u>230,045</u>	<u>4,350</u>	<u>1,483</u>
Total fund balances	<u>123,148</u>	<u>230,045</u>	<u>4,350</u>	<u>1,483</u>
Total liabilities and fund balances	<u>\$ 123,148</u>	<u>\$ 230,045</u>	<u>\$ 23,042</u>	<u>\$ 1,483</u>

Olio Road Preventative Maintenance	Traffic Partnership 09/10	2009 State Criminal Assistance	2010 Janus Transit Operating	Medical Rescue Corp Hospital Preparedness	2009 Hazardous Materials Emergency Preparedness	Cumberland Road
\$ 6,221	\$ 18,600	\$ 5,301	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	131,705	-	-	-
<u>\$ 6,221</u>	<u>\$ 18,600</u>	<u>\$ 5,301</u>	<u>\$ 131,705</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ 131,705	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	131,705	-	-	-
-	-	-	-	-	-	-
6,221	18,600	5,301	-	-	-	-
6,221	18,600	5,301	-	-	-	-
<u>\$ 6,221</u>	<u>\$ 18,600</u>	<u>\$ 5,301</u>	<u>\$ 131,705</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued on next page

HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR SPECIAL REVENUE FUNDS
 December 31, 2010
 (Continued)

<u>Assets</u>	146th Street Ditch to Springmill	Towne and Cumberland Road	Transit 2010 Grant	2007 Urban Area Security Initiative
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	-	-
Special assessments	-	-	-	-
Intergovernmental	-	237	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ -</u>	<u>\$ 237</u>	<u>\$ -</u>	<u>\$ -</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-
Contracts payable	-	-	-	-
Interfund payable:				
Interfund loans	-	-	-	-
Unavailable revenue	-	-	-	-
Unearned revenue	-	-	-	-
Compensated absences	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	-	-	-	-
Fund balances:				
Reserved for:				
Encumbrances	-	-	-	-
Unreserved	-	237	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	-	237	-	-
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 237</u>	<u>\$ -</u>	<u>\$ -</u>

IV-D Incentive Prosecutor	Airport Improvement South Apron	JAG 10K and Under Equipment	Medical Reserve Corps 2010	2008 Citizens Corps	2009 Portable Courtroom	Cities Readiness Preparedness 10/11
\$ 65,399	\$ 5,225	\$ -	\$ -	\$ -	\$ 16,594	\$ 11,111
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	60,511	-	-	-	-	5,652
<u>\$ 65,399</u>	<u>\$ 65,736</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,594</u>	<u>\$ 16,763</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	4,549
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	4,549
-	-	-	-	-	-	-
65,399	65,736	-	-	-	16,594	12,214
65,399	65,736	-	-	-	16,594	12,214
<u>\$ 65,399</u>	<u>\$ 65,736</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,594</u>	<u>\$ 16,763</u>

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HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR SPECIAL REVENUE FUNDS
 December 31, 2010
 (Continued)

<u>Assets</u>	Elections Grant	Bike Facility 106th Street/ College Trail	Airport Improvement South Apron #2	Community Development Block Grant 2010
Cash and cash equivalents	\$ 262,014	\$ 27,450	\$ 17,025	\$ -
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	-	-
Special assessments	-	-	-	-
Intergovernmental	-	-	30,923	300
	<u>-</u>	<u>-</u>	<u>30,923</u>	<u>300</u>
Total assets	<u>\$ 262,014</u>	<u>\$ 27,450</u>	<u>\$ 47,948</u>	<u>\$ 300</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ 300
Accrued payroll and withholdings payable	-	-	-	-
Contracts payable	-	-	-	-
Interfund payable:				
Interfund loans	-	-	-	-
Unavailable revenue	-	-	-	-
Unearned revenue	-	-	-	-
Compensated absences	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>300</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>300</u>
Fund balances:				
Reserved for:				
Encumbrances	-	-	-	-
Unreserved	262,014	27,450	47,948	-
	<u>262,014</u>	<u>27,450</u>	<u>47,948</u>	<u>-</u>
Total fund balances	<u>262,014</u>	<u>27,450</u>	<u>47,948</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 262,014</u>	<u>\$ 27,450</u>	<u>\$ 47,948</u>	<u>\$ 300</u>

2009 Childhood Immunization	Communications Vehicle	State Criminal Alien Assistance 2010	Traffic Partnership 2010/2011	Levy Excess	Totals
\$ 330	\$ 222,731	\$ 31,364	\$ 17,701	\$ 131,152	\$ 43,726,702
-	-	-	-	-	332,628
-	-	-	-	-	577,600
-	-	-	-	-	117,378
12,695	189,944	-	-	-	1,546,515
<u>\$ 13,025</u>	<u>\$ 412,675</u>	<u>\$ 31,364</u>	<u>\$ 17,701</u>	<u>\$ 131,152</u>	<u>\$ 46,300,823</u>

\$ 13,021	\$ 405,712	\$ -	\$ 7,742	\$ -	\$ 985,992
-	1,174	-	-	-	487,407
-	-	-	-	-	275,127
-	-	-	-	-	199,410
-	-	-	-	-	266,787
-	-	-	-	-	2,251,247
-	-	-	-	-	1,383
13,021	406,886	-	7,742	-	4,467,353
-	-	-	-	-	3,982,023
4	5,789	31,364	9,959	131,152	37,851,447
4	5,789	31,364	9,959	131,152	41,833,470
<u>\$ 13,025</u>	<u>\$ 412,675</u>	<u>\$ 31,364</u>	<u>\$ 17,701</u>	<u>\$ 131,152</u>	<u>\$ 46,300,823</u>

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 NONMAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2010

	<u>County Highway</u>	<u>Local Road and Street</u>	<u>Park and Recreation</u>	<u>County Health</u>
Revenues:				
Taxes:				
Property	\$ -	\$ -	\$ 2,860,953	\$ 1,011,800
Income	-	-	-	-
Other	-	-	-	-
Special assessments	-	-	-	-
Licenses and permits	-	-	-	346,595
Intergovernmental	3,957,054	971,346	345,194	101,671
Charges for services	54,480	-	217,408	147,849
Fines and forfeits	-	-	-	-
Other	25,924	-	-	-
	<u>4,037,458</u>	<u>971,346</u>	<u>3,423,555</u>	<u>1,607,915</u>
Total revenues				
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highways and streets	4,106,232	489,492	-	-
Health and welfare	-	-	-	1,704,753
Culture and recreation	-	-	2,750,237	-
Debt Service:				
Bond issue costs	-	-	-	-
Capital outlay:				
General government	-	-	-	-
Public safety	-	-	-	-
Highways and streets	953,611	661,700	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	31,631	-
	<u>5,059,843</u>	<u>1,151,192</u>	<u>2,781,868</u>	<u>1,704,753</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	<u>(1,022,385)</u>	<u>(179,846)</u>	<u>641,687</u>	<u>(96,838)</u>
Other financing sources (uses):				
Transfers in	-	-	-	19,000
Transfers out	-	-	-	(17,516)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,484</u>
Total other financing sources and (uses)				
Net change in fund balances	(1,022,385)	(179,846)	641,687	(95,354)
Fund balances - beginning	<u>5,269,403</u>	<u>723,101</u>	<u>1,446,656</u>	<u>418,603</u>
Fund balances - ending	<u>\$ 4,247,018</u>	<u>\$ 543,255</u>	<u>\$ 2,088,343</u>	<u>\$ 323,249</u>

<u>Property Reassessment</u>	<u>Drainage Maintenance</u>	<u>Surveyor's Corner Perpetuation</u>	<u>Recorder's Perpetuation</u>	<u>Clerk's Perpetuation</u>	<u>Covered Bridge</u>	<u>Economic Development</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	2,136,810	-	-	-	-	-
-	-	-	-	-	-	-
1,892	-	-	-	-	1,850	-
-	-	51,980	646,183	83,500	-	37,850
-	-	-	-	-	-	-
<u>7,365</u>	<u>-</u>	<u>769</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>9,257</u>	<u>2,136,810</u>	<u>52,749</u>	<u>646,183</u>	<u>83,500</u>	<u>1,850</u>	<u>37,850</u>
452,903	955,766	77,621	147,950	99,524	-	29,900
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>452,903</u>	<u>955,766</u>	<u>77,621</u>	<u>147,950</u>	<u>99,524</u>	<u>-</u>	<u>29,900</u>
<u>(443,646)</u>	<u>1,181,044</u>	<u>(24,872)</u>	<u>498,233</u>	<u>(16,024)</u>	<u>1,850</u>	<u>7,950</u>
-	13,924	-	-	-	-	-
-	(97,092)	-	-	-	-	-
-	(83,168)	-	-	-	-	-
(443,646)	1,097,876	(24,872)	498,233	(16,024)	1,850	7,950
<u>2,528,509</u>	<u>9,451,069</u>	<u>293,494</u>	<u>206,842</u>	<u>269,905</u>	<u>21,865</u>	<u>16,400</u>
<u>\$ 2,084,863</u>	<u>\$ 10,548,945</u>	<u>\$ 268,622</u>	<u>\$ 705,075</u>	<u>\$ 253,881</u>	<u>\$ 23,715</u>	<u>\$ 24,350</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, 2010
 (Continued)

	<u>Art Fund</u>	<u>Unsafe Building</u>	<u>Emergency Telephone System</u>	<u>County Sales Disclosure</u>
Revenues:				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-
Other	-	-	-	-
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	2,584,578	34,677
Fines and forfeits	-	-	-	-
Other	-	-	-	-
	<u>-</u>	<u>-</u>	<u>2,584,578</u>	<u>34,677</u>
Total revenues	<u>-</u>	<u>-</u>	<u>2,584,578</u>	<u>34,677</u>
Expenditures:				
Current:				
General government	-	-	-	81,816
Public safety	-	-	1,884,030	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt Service:				
Bond issue costs	-	-	-	-
Capital outlay:				
General government	-	-	-	-
Public safety	-	-	1,260,542	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
	<u>-</u>	<u>-</u>	<u>3,144,572</u>	<u>81,816</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>3,144,572</u>	<u>81,816</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(559,994)</u>	<u>(47,139)</u>
Other financing sources (uses):				
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	-	-	(559,994)	(47,139)
Fund balances - beginning	<u>180</u>	<u>5,000</u>	<u>3,175,547</u>	<u>66,839</u>
Fund balances - ending	<u>\$ 180</u>	<u>\$ 5,000</u>	<u>\$ 2,615,553</u>	<u>\$ 19,700</u>

<u>Plat Book</u>	<u>Emergency Planning</u>	<u>Innkeeper's Tax</u>	<u>County Computer Maintenance</u>	<u>Electronic Data</u>	<u>Digital Orthophotography</u>	<u>Highway County Option Income Tax</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	1,639,163
-	-	2,417,471	-	-	-	-
-	-	-	-	-	-	-
-	6,511	-	-	-	-	374,663
59,188	-	-	-	12,958	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	4,500
<u>59,188</u>	<u>6,511</u>	<u>2,417,471</u>	<u>-</u>	<u>12,958</u>	<u>-</u>	<u>2,018,326</u>
69,042	9,861	2,265,450	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	780,909
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	26,200	-
-	847	-	-	-	-	-
-	-	-	-	-	-	734,549
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>69,042</u>	<u>10,708</u>	<u>2,265,450</u>	<u>-</u>	<u>-</u>	<u>26,200</u>	<u>1,515,458</u>
<u>(9,854)</u>	<u>(4,197)</u>	<u>152,021</u>	<u>-</u>	<u>12,958</u>	<u>(26,200)</u>	<u>502,868</u>
-	19,780	-	666,909	-	196,491	-
-	-	-	-	-	-	(3,186,188)
-	<u>19,780</u>	-	<u>666,909</u>	-	<u>196,491</u>	<u>(3,186,188)</u>
(9,854)	15,583	152,021	666,909	12,958	170,291	(2,683,320)
<u>124,460</u>	<u>50,785</u>	<u>301,228</u>	<u>619,359</u>	<u>59,569</u>	<u>530,030</u>	<u>6,985,909</u>
<u>\$ 114,606</u>	<u>\$ 66,368</u>	<u>\$ 453,249</u>	<u>\$ 1,286,268</u>	<u>\$ 72,527</u>	<u>\$ 700,321</u>	<u>\$ 4,302,589</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, 2010
 (Continued)

	<u>Highway Inspection</u>	<u>Park Nonreverting</u>	<u>Park Nonreverting Donation</u>	<u>Wireless E911 Telephone System</u>
Revenues:				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-
Other	-	-	-	-
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	25,664
Charges for services	-	185,601	-	626,850
Fines and forfeits	-	-	-	-
Other	-	-	20,716	-
	<u>-</u>	<u>185,601</u>	<u>20,716</u>	<u>652,514</u>
Total revenues	<u>-</u>	<u>185,601</u>	<u>20,716</u>	<u>652,514</u>
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	731,825
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	132,423	15,105	-
Debt Service:				
Bond issue costs	-	-	-	-
Capital outlay:				
General government	-	-	-	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
	<u>-</u>	<u>132,423</u>	<u>15,105</u>	<u>731,825</u>
Total expenditures	<u>-</u>	<u>132,423</u>	<u>15,105</u>	<u>731,825</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>53,178</u>	<u>5,611</u>	<u>(79,311)</u>
Other financing sources (uses):				
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	-	53,178	5,611	(79,311)
Fund balances - beginning	<u>153,087</u>	<u>364,984</u>	<u>67,319</u>	<u>1,158,727</u>
Fund balances - ending	<u>\$ 153,087</u>	<u>\$ 418,162</u>	<u>\$ 72,930</u>	<u>\$ 1,079,416</u>

<u>Health Maintenance</u>	<u>Tobacco Settlement</u>	<u>Tobacco Prevention Grant</u>	<u>Health Donation Immunization</u>	<u>Jail Commissary</u>	<u>Service of Process</u>	<u>Accident Report</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
72,672	92,796	50,000	-	-	140,341	-
-	-	-	-	-	-	-
-	-	-	558	400,610	-	-
<u>72,672</u>	<u>92,796</u>	<u>50,000</u>	<u>558</u>	<u>400,610</u>	<u>140,341</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	411,250	897,136	-
-	-	-	-	-	-	-
54,201	62,000	40,740	471	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>54,201</u>	<u>62,000</u>	<u>40,740</u>	<u>471</u>	<u>411,250</u>	<u>897,136</u>	<u>-</u>
<u>18,471</u>	<u>30,796</u>	<u>9,260</u>	<u>87</u>	<u>(10,640)</u>	<u>(756,795)</u>	<u>-</u>
-	2,225	-	-	-	-	-
-	-	-	-	-	-	-
-	<u>2,225</u>	-	-	-	-	-
18,471	33,021	9,260	87	(10,640)	(756,795)	-
<u>94,855</u>	<u>166,977</u>	<u>114,000</u>	<u>1,234</u>	<u>38,476</u>	<u>850,945</u>	<u>714</u>
<u>\$ 113,326</u>	<u>\$ 199,998</u>	<u>\$ 123,260</u>	<u>\$ 1,321</u>	<u>\$ 27,836</u>	<u>\$ 94,150</u>	<u>\$ 714</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, 2010
 (Continued)

	Firearms Training	Vehicle Inspection	Law Enforcement Continuing Education	Notification
Revenues:				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-
Other	-	-	-	-
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	18,290	3,975	68,028	-
Fines and forfeits	-	-	-	-
Other	-	-	-	-
	<u>18,290</u>	<u>3,975</u>	<u>68,028</u>	<u>-</u>
Total revenues	<u>18,290</u>	<u>3,975</u>	<u>68,028</u>	<u>-</u>
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	3,382	2,750	69,327	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt Service:				
Bond issue costs	-	-	-	-
Capital outlay:				
General government	-	-	-	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
	<u>3,382</u>	<u>2,750</u>	<u>69,327</u>	<u>-</u>
Total expenditures	<u>3,382</u>	<u>2,750</u>	<u>69,327</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>14,908</u>	<u>1,225</u>	<u>(1,299)</u>	<u>-</u>
Other financing sources (uses):				
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	14,908	1,225	(1,299)	-
Fund balances - beginning	<u>45,572</u>	<u>2,268</u>	<u>99,571</u>	<u>54</u>
Fund balances - ending	<u>\$ 60,480</u>	<u>\$ 3,493</u>	<u>\$ 98,272</u>	<u>\$ 54</u>

<u>Training and Equipment</u>	<u>County Drug Free Community</u>	<u>Drug Enforcement Grant</u>	<u>Sheriff Grant Proceeds</u>	<u>Drug and Alcohol Nonreverting</u>	<u>Traffic Safety Partnership Nonreverting</u>	<u>Fire Investigation Prosecutor</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	14,626	38,836	-	-	-
22,436	227,813	-	-	1,600	-	-
-	-	-	-	-	-	-
<u>20,330</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>42,766</u>	<u>227,813</u>	<u>14,626</u>	<u>38,836</u>	<u>1,600</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
32,205	229,799	-	7,655	1,540	5,336	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>32,205</u>	<u>229,799</u>	<u>-</u>	<u>7,655</u>	<u>1,540</u>	<u>5,336</u>	<u>-</u>
<u>10,561</u>	<u>(1,986)</u>	<u>14,626</u>	<u>31,181</u>	<u>60</u>	<u>(5,336)</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	(61)	-	-	-
-	-	-	(61)	-	-	-
10,561	(1,986)	14,626	31,120	60	(5,336)	-
<u>37,878</u>	<u>249,955</u>	<u>-</u>	<u>26,503</u>	<u>3,118</u>	<u>6,712</u>	<u>473</u>
<u>\$ 48,439</u>	<u>\$ 247,969</u>	<u>\$ 14,626</u>	<u>\$ 57,623</u>	<u>\$ 3,178</u>	<u>\$ 1,376</u>	<u>\$ 473</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, 2010
 (Continued)

	<u>County</u> <u>Extradition</u>	<u>Deferral</u> <u>Program</u>	<u>Jury Pay</u>	<u>Child</u> <u>Advocacy</u>
Revenues:				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-
Other	-	-	-	-
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	198	11
Charges for services	-	-	1,021	-
Fines and forfeits	-	248,294	58,188	-
Other	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>-</u>	<u>248,294</u>	<u>59,407</u>	<u>11</u>
Expenditures:				
Current:				
General government	-	-	61,972	-
Public safety	2,399	187,521	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt Service:				
Bond issue costs	-	-	-	-
Capital outlay:				
General government	-	-	-	-
Public safety	-	14,870	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>2,399</u>	<u>202,391</u>	<u>61,972</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,399)</u>	<u>45,903</u>	<u>(2,565)</u>	<u>11</u>
Other financing sources (uses):				
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	(2,399)	45,903	(2,565)	11
Fund balances - beginning	<u>406,083</u>	<u>431,956</u>	<u>209,095</u>	<u>163</u>
Fund balances - ending	<u>\$ 403,684</u>	<u>\$ 477,859</u>	<u>\$ 206,530</u>	<u>\$ 174</u>

Court Appointed Special Advocate	Guardian Ad Litem	Pretrial Diversion	County Court User's Fee	Unified Probation User's Fee	Supplemental Public Defender	Title IV-D Incentive
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	475
28,109	1,600	119,849	183,505	1,047,317	21,034	-
-	-	-	-	-	-	-
<u>28,109</u>	<u>1,600</u>	<u>119,849</u>	<u>183,505</u>	<u>1,047,317</u>	<u>21,034</u>	<u>475</u>
-	-	-	-	-	-	71,257
11,169	5,384	89,634	109,598	1,012,606	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	39,032
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>11,169</u>	<u>5,384</u>	<u>89,634</u>	<u>109,598</u>	<u>1,012,606</u>	<u>-</u>	<u>110,289</u>
<u>16,940</u>	<u>(3,784)</u>	<u>30,215</u>	<u>73,907</u>	<u>34,711</u>	<u>21,034</u>	<u>(109,814)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	(72,074)
-	-	-	-	-	-	(72,074)
16,940	(3,784)	30,215	73,907	34,711	21,034	(181,888)
<u>22,488</u>	<u>11,265</u>	<u>80,913</u>	<u>112,663</u>	<u>295,104</u>	<u>60,297</u>	<u>502,719</u>
<u>\$ 39,428</u>	<u>\$ 7,481</u>	<u>\$ 111,128</u>	<u>\$ 186,570</u>	<u>\$ 329,815</u>	<u>\$ 81,331</u>	<u>\$ 320,831</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, 2010
 (Continued)

	Campaign Finance Enforcement	County Corrections	Jail Detention	Juvenile Detention
Revenues:				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-
Other	-	-	-	-
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	87,946	-	-
Charges for services	-	-	645,786	223,540
Fines and forfeits	-	-	-	-
Other	-	-	-	-
	<u>-</u>	<u>87,946</u>	<u>645,786</u>	<u>223,540</u>
Total revenues	<u>-</u>	<u>87,946</u>	<u>645,786</u>	<u>223,540</u>
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	84,202	341,000	58,375
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt Service:				
Bond issue costs	-	-	-	-
Capital outlay:				
General government	-	-	-	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>84,202</u>	<u>341,000</u>	<u>58,375</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>3,744</u>	<u>304,786</u>	<u>165,165</u>
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	(710,414)	(451,480)
	<u>-</u>	<u>-</u>	<u>(710,414)</u>	<u>(451,480)</u>
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>(710,414)</u>	<u>(451,480)</u>
Net change in fund balances	-	3,744	(405,628)	(286,315)
Fund balances - beginning	<u>800</u>	<u>55,892</u>	<u>405,628</u>	<u>286,315</u>
Fund balances - ending	<u>\$ 800</u>	<u>\$ 59,636</u>	<u>\$ -</u>	<u>\$ -</u>

Community Corrections Home Detention	Intermittent Detention	Community Transition	Juvenile Justice Challenge Grant	Community Corrections Grant	IV-D Incentive Clerk	Drug Court
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	38,326	-	-	-	-
-	-	-	60,500	-	-	-
1,163,816	7,410	-	-	-	-	9,250
7,834	-	-	-	-	-	-
<u>1,171,650</u>	<u>7,410</u>	<u>38,326</u>	<u>60,500</u>	<u>-</u>	<u>-</u>	<u>9,250</u>
-	-	-	-	-	4,479	-
654,649	-	26,881	59,220	5,880	-	-
-	-	-	-	-	-	8,750
-	-	-	-	-	-	-
-	-	-	-	-	-	-
80,566	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>735,215</u>	<u>-</u>	<u>26,881</u>	<u>59,220</u>	<u>5,880</u>	<u>4,479</u>	<u>8,750</u>
<u>436,435</u>	<u>7,410</u>	<u>11,445</u>	<u>1,280</u>	<u>(5,880)</u>	<u>(4,479)</u>	<u>500</u>
-	-	-	-	-	36,037	-
(276,810)	-	-	-	-	-	-
<u>(276,810)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>36,037</u>	<u>-</u>
159,625	7,410	11,445	1,280	(5,880)	31,558	500
<u>1,341,743</u>	<u>117,067</u>	<u>7,215</u>	<u>44,819</u>	<u>5,880</u>	<u>-</u>	<u>-</u>
<u>\$ 1,501,368</u>	<u>\$ 124,477</u>	<u>\$ 18,660</u>	<u>\$ 46,099</u>	<u>\$ -</u>	<u>\$ 31,558</u>	<u>\$ 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, 2010
 (Continued)

	County Identification Security Protection	Indianapolis Executive Airport Nonreverting	Surveyor's Cash Surety	2010 Interlocal 96th Street/ 421 TIF
Revenues:				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ 1,092,950
Income	-	-	-	-
Other	-	-	-	-
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	144,474	-	82,913	-
Fines and forfeits	-	-	-	-
Other	-	-	-	-
	<u>144,474</u>	<u>-</u>	<u>82,913</u>	<u>1,092,950</u>
Total revenues	<u>144,474</u>	<u>-</u>	<u>82,913</u>	<u>1,092,950</u>
Expenditures:				
Current:				
General government	-	-	65,969	-
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	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
	<u>-</u>	<u>-</u>	<u>65,969</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>65,969</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>144,474</u>	<u>-</u>	<u>16,944</u>	<u>1,092,950</u>
Other financing sources (uses):				
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	<u>144,474</u>	<u>-</u>	<u>16,944</u>	<u>1,092,950</u>
Fund balances - beginning	<u>357,833</u>	<u>50,000</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ 502,307</u>	<u>\$ 50,000</u>	<u>\$ 16,944</u>	<u>\$ 1,092,950</u>

US 31 Ramps EDA	Park and Recreation Grant	Prosecutor Grant	CDBG Noblesville Housing Authority	2008 Capacity Building Award MRC Unit	Hamilton County Traffic Safety Partnership	2008 State Criminal Alien Assistance
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	245,144	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	245,144	-	-	-
-	-	-	291,554	-	-	-
-	-	-	-	-	10,678	-
-	-	-	-	-	-	319
-	-	-	-	-	-	-
135,325	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
135,325	-	-	291,554	-	10,678	319
(135,325)	-	-	(46,410)	-	(10,678)	(319)
144,981	-	-	-	-	-	-
-	-	-	-	(5,000)	-	-
144,981	-	-	-	(5,000)	-	-
9,656	-	-	(46,410)	(5,000)	(10,678)	(319)
-	52,231	6,250	49,187	5,000	22,046	31,615
<u>\$ 9,656</u>	<u>\$ 52,231</u>	<u>\$ 6,250</u>	<u>\$ 2,777</u>	<u>\$ -</u>	<u>\$ 11,368</u>	<u>\$ 31,296</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, 2010
 (Continued)

	Solid Waste District	Urban Area Security Initiative	Special Task Team Pretrial	Special Task Team Forfeited
Revenues:				
Taxes:				
Property	\$ 524,346	\$ -	\$ -	\$ -
Income	197,088	-	-	-
Other	-	-	-	-
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	56,989	25,597	-	-
Charges for services	9,639	-	-	-
Fines and forfeits	-	-	33,740	22,106
Other	162	11,086	-	-
	<u>788,224</u>	<u>36,683</u>	<u>33,740</u>	<u>22,106</u>
Total revenues				
Expenditures:				
Current:				
General government	637,330	-	27,869	8,709
Public safety	-	50,036	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt Service:				
Bond issue costs	-	-	-	-
Capital outlay:				
General government	-	-	-	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
	<u>637,330</u>	<u>50,036</u>	<u>27,869</u>	<u>8,709</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	<u>150,894</u>	<u>(13,353)</u>	<u>5,871</u>	<u>13,397</u>
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources and (uses)				
Net change in fund balances	150,894	(13,353)	5,871	13,397
Fund balances - beginning	<u>873,886</u>	<u>13,353</u>	<u>23,993</u>	<u>9,429</u>
Fund balances - ending	<u>\$ 1,024,780</u>	<u>\$ -</u>	<u>\$ 29,864</u>	<u>\$ 22,826</u>

<u>Employee Wellness Benefit</u>	<u>Soil and Water Salary</u>	<u>Waste Tire Management</u>	<u>Neighborhood Stabilization</u>	<u>2007 Technical Rescue</u>	<u>Citizens Corps</u>	<u>Medical Reserve Corps</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	790,650	19,646	53,733	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
9,200	17,547	-	-	-	-	-
<u>9,200</u>	<u>17,547</u>	<u>-</u>	<u>790,650</u>	<u>19,646</u>	<u>53,733</u>	<u>-</u>
8,859	-	-	790,650	-	-	-
-	-	-	-	-	-	-
-	2,422	-	-	31,454	59,733	-
-	-	11,327	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>8,859</u>	<u>2,422</u>	<u>11,327</u>	<u>790,650</u>	<u>31,454</u>	<u>59,733</u>	<u>-</u>
341	15,125	(11,327)	-	(11,808)	(6,000)	-
-	-	-	-	-	-	-
-	-	-	-	-	-	(5,000)
-	-	-	-	-	-	(5,000)
341	15,125	(11,327)	-	(11,808)	(6,000)	(5,000)
5,816	-	11,327	-	11,808	6,000	5,000
<u>\$ 6,157</u>	<u>\$ 15,125</u>	<u>\$ -</u>	<u>\$ -</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, 2010
 (Continued)

	<u>Community Corrections</u>	<u>Foreign Language Interpreter Grant</u>	<u>Regional Public Safety Training</u>	<u>H1N1 PH Emergency Response</u>
Revenues:				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-
Other	-	-	-	-
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	2,116,396	10,188	45,366	65,402
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other	-	-	-	-
	<u>2,116,396</u>	<u>10,188</u>	<u>45,366</u>	<u>65,402</u>
Total revenues	<u>2,116,396</u>	<u>10,188</u>	<u>45,366</u>	<u>65,402</u>
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	2,459,622	11,654	45,751	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	94,898
Culture and recreation	-	-	-	-
Debt Service:				
Bond issue costs	-	-	-	-
Capital outlay:				
General government	-	-	-	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
	<u>2,459,622</u>	<u>11,654</u>	<u>45,751</u>	<u>94,898</u>
Total expenditures	<u>2,459,622</u>	<u>11,654</u>	<u>45,751</u>	<u>94,898</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(343,226)</u>	<u>(1,466)</u>	<u>(385)</u>	<u>(29,496)</u>
Other financing sources (uses):				
Transfers in	276,810	-	-	-
Transfers out	-	-	-	(2,225)
	<u>276,810</u>	<u>-</u>	<u>-</u>	<u>(2,225)</u>
Total other financing sources and (uses)	<u>276,810</u>	<u>-</u>	<u>-</u>	<u>(2,225)</u>
Net change in fund balances	(66,416)	(1,466)	(385)	(31,721)
Fund balances - beginning	<u>435,203</u>	<u>1,466</u>	<u>385</u>	<u>34,259</u>
Fund balances - ending	<u>\$ 368,787</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,538</u>

2008 Community Development Block Grant	Parks EECBG Solar System	EECBG LED Lighting	2009 Community Development Block Grant	Mule Barn Maintenance	2009 Public Health Preparedness	Cities Readiness Initiative 09/10
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
183,117	128,504	209,973	333,960	45,001	9,367	76,154
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>183,117</u>	<u>128,504</u>	<u>209,973</u>	<u>333,960</u>	<u>45,001</u>	<u>9,367</u>	<u>76,154</u>
183,117	-	-	328,960	-	-	76,154
-	-	-	-	44,684	-	-
-	-	-	-	-	9,367	-
-	130,475	208,473	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>183,117</u>	<u>130,475</u>	<u>208,473</u>	<u>328,960</u>	<u>44,684</u>	<u>9,367</u>	<u>76,154</u>
-	(1,971)	1,500	5,000	317	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	(1,971)	1,500	5,000	317	-	-
-	1,971	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,500</u>	<u>\$ 5,000</u>	<u>\$ 317</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, 2010
 (Continued)

	H1N1 Health Emergency Response Phase III	Monon Greenway	Family Justice Center	Olio Road 126th to 136th
Revenues:				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-
Other	-	-	-	-
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	150,953	94,187	138,622	17,065
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other	-	-	-	-
	<u>150,953</u>	<u>94,187</u>	<u>138,622</u>	<u>17,065</u>
Total revenues	<u>150,953</u>	<u>94,187</u>	<u>138,622</u>	<u>17,065</u>
Expenditures:				
Current:				
General government	-	-	134,272	-
Public safety	-	-	-	-
Highways and streets	-	-	-	15,582
Health and welfare	148,196	-	-	-
Culture and recreation	-	86,343	-	-
Debt Service:				
Bond issue costs	-	-	-	-
Capital outlay:				
General government	-	-	-	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	19,693	-	-	-
Culture and recreation	-	13,842	-	-
	<u>167,889</u>	<u>100,185</u>	<u>134,272</u>	<u>15,582</u>
Total expenditures	<u>167,889</u>	<u>100,185</u>	<u>134,272</u>	<u>15,582</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(16,936)</u>	<u>(5,998)</u>	<u>4,350</u>	<u>1,483</u>
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources and (use)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(16,936)	(5,998)	4,350	1,483
Fund balances - beginning	<u>140,084</u>	<u>236,043</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ 123,148</u>	<u>\$ 230,045</u>	<u>\$ 4,350</u>	<u>\$ 1,483</u>

Olio Road Preventative Maintenance	Traffic Partnership 2009/2010	2009 State Criminal Assistance	2010 Janus Transit Operating	Medical Rescue Corp Hospital Preparedness	2009 Hazardous Materials Emergency Preparedness	Cumberland Road
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
83,853	171,165	-	522,487	5,000	19,780	29,526
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>83,853</u>	<u>171,165</u>	<u>-</u>	<u>522,487</u>	<u>5,000</u>	<u>19,780</u>	<u>29,526</u>
-	-	-	522,487	1,000	-	-
77,632	164,743	18,729	-	-	-	29,526
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>77,632</u>	<u>164,743</u>	<u>18,729</u>	<u>522,487</u>	<u>1,000</u>	<u>-</u>	<u>29,526</u>
6,221	6,422	(18,729)	-	4,000	19,780	-
-	-	-	-	-	-	-
-	-	-	-	(4,000)	(19,780)	-
-	-	-	-	(4,000)	(19,780)	-
6,221	6,422	(18,729)	-	-	-	-
-	12,178	24,030	-	-	-	-
<u>\$ 6,221</u>	<u>\$ 18,600</u>	<u>\$ 5,301</u>	<u>\$ -</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, 2010
 (Continued)

	146th Street Ditch to Springmill	Towne and Cumberland Road	Transit 2010 Grant	2007 Urban Area Security Initiative
Revenues:				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-
Other	-	-	-	-
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	13,896	9,661	262,680	468,611
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other	-	-	-	-
	<u>13,896</u>	<u>9,661</u>	<u>262,680</u>	<u>468,611</u>
Total revenues	13,896	9,661	262,680	468,611
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highways and streets	13,896	9,424	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt Service:				
Bond issue costs	-	-	-	-
Capital outlay:				
General government	-	-	262,680	-
Public safety	-	-	-	468,611
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
	<u>13,896</u>	<u>9,424</u>	<u>262,680</u>	<u>468,611</u>
Total expenditures	13,896	9,424	262,680	468,611
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>237</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources and (uses)	-	-	-	-
Net change in fund balances	-	237	-	-
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 237</u>	<u>\$ -</u>	<u>\$ -</u>

<u>IV-D Incentive Prosecutor</u>	<u>Airport Improvement South Apron</u>	<u>JAG 10K and Under Equipment</u>	<u>Medical Reserve Corps 2010</u>	<u>2008 Citizens Corps</u>	<u>2009 Portable Courtroom</u>	<u>Cities Readiness Preparedness 10/11</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
65,399	1,387,776	4,342	5,000	3,830	18,679	6,977
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>65,399</u>	<u>1,387,776</u>	<u>4,342</u>	<u>5,000</u>	<u>3,830</u>	<u>18,679</u>	<u>6,977</u>
-	1,168,804	-	-	3,830	2,085	12,279
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	153,236	-	-	-	-	-
-	-	4,342	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	<u>1,322,040</u>	<u>4,342</u>	-	<u>3,830</u>	<u>2,085</u>	<u>12,279</u>
<u>65,399</u>	<u>65,736</u>	-	<u>5,000</u>	-	<u>16,594</u>	<u>(5,302)</u>
-	-	-	-	-	-	17,516
-	-	-	(5,000)	-	-	-
-	-	-	(5,000)	-	-	17,516
65,399	65,736	-	-	-	16,594	12,214
-	-	-	-	-	-	-
<u>\$ 65,399</u>	<u>\$ 65,736</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,594</u>	<u>\$ 12,214</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, 2010
 (Continued)

	Elections Grant	Bike Facility 106th Street/ College Trail	Airport Improvement South Apron #2	Community Development Block Grant 2010
Revenues:				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-
Other	-	-	-	-
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	262,014	27,450	366,102	7,110
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other	-	-	-	-
Total revenues	<u>262,014</u>	<u>27,450</u>	<u>366,102</u>	<u>7,110</u>
Expenditures:				
Current:				
General government	-	-	318,154	7,110
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	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>318,154</u>	<u>7,110</u>
Excess (deficiency) of revenues over (under) expenditures	<u>262,014</u>	<u>27,450</u>	<u>47,948</u>	<u>-</u>
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	262,014	27,450	47,948	-
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ 262,014</u>	<u>\$ 27,450</u>	<u>\$ 47,948</u>	<u>\$ -</u>

2009 Childhood Immunization	Communications Vehicle	State Criminal Alien Assistance 2010	Traffic Partnership 2010/2011	Levy Excess	Totals
\$ -	\$ -	\$ -	\$ -	\$ 131,152	\$ 5,621,201
-	-	-	-	-	1,836,251
-	-	-	-	-	2,417,471
-	-	-	-	-	2,136,810
-	-	-	-	-	346,595
32,285	1,035,679	31,364	44,875	-	15,883,286
-	-	-	-	-	7,624,280
-	-	-	-	-	1,713,396
-	-	-	-	-	526,601
<u>32,285</u>	<u>1,035,679</u>	<u>31,364</u>	<u>44,875</u>	<u>131,152</u>	<u>38,105,891</u>
-	-	-	-	968	8,917,701
-	416,325	-	34,916	-	10,137,207
-	-	-	-	-	5,567,377
32,281	-	-	-	-	2,249,585
-	-	-	-	-	3,334,383
-	-	-	-	-	135,325
-	-	-	-	-	442,116
-	613,565	-	-	-	2,482,375
-	-	-	-	-	2,349,860
-	-	-	-	-	19,693
-	-	-	-	-	45,473
<u>32,281</u>	<u>1,029,890</u>	<u>-</u>	<u>34,916</u>	<u>968</u>	<u>35,681,095</u>
<u>4</u>	<u>5,789</u>	<u>31,364</u>	<u>9,959</u>	<u>130,184</u>	<u>2,424,796</u>
-	-	-	-	-	1,393,673
-	-	-	-	-	(4,852,640)
-	-	-	-	-	(3,458,967)
4	5,789	31,364	9,959	130,184	(1,034,171)
-	-	-	-	968	42,867,641
<u>\$ 4</u>	<u>\$ 5,789</u>	<u>\$ 31,364</u>	<u>\$ 9,959</u>	<u>\$ 131,152</u>	<u>\$ 41,833,470</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, 2010

	County Highway			Local Road and Street		
	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	4,026,453	3,961,667	(64,786)	981,018	965,114	(15,904)
Charges for services	10,000	15,450	5,450	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	64,954	64,954	-	-	-
Total revenues	4,036,453	4,042,071	5,618	981,018	965,114	(15,904)
Expenditures:						
Current:						
General government:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total general government	-	-	-	-	-	-
Public safety:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total public safety	-	-	-	-	-	-
Highways and streets:						
Personal services	2,947,676	2,765,124	182,552	-	-	-
Supplies	668,091	644,048	24,043	270,000	270,000	-
Other services and charges	749,863	706,605	43,258	305,939	266,674	39,265
Capital outlay	1,376,981	900,284	476,697	670,000	661,700	8,300
Total highways and streets	5,742,611	5,016,061	726,550	1,245,939	1,198,374	47,565
Culture and recreation:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total culture and recreation	-	-	-	-	-	-
Health and welfare:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Total health and welfare	-	-	-	-	-	-
Total expenditures	5,742,611	5,016,061	726,550	1,245,939	1,198,374	47,565
Other financing sources:						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Net change in fund balances	(1,706,158)	(973,990)	732,168	(264,921)	(233,260)	31,661
Fund balances - beginning	5,007,900	5,007,900	-	607,338	607,338	-
Fund balances - ending	\$ 3,301,742	\$ 4,033,910	\$ 732,168	\$ 342,417	\$ 374,078	\$ 31,661

Parks and Recreation			County Health			Property Reassessment		
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)
\$ 3,790,948	\$ 2,860,953	\$ (929,995)	\$ 1,407,139	\$ 1,011,800	\$ (395,339)	\$ 541,206	\$ -	\$ (541,206)
-	-	-	750,000	346,595	(403,405)	-	-	-
-	287,480	287,480	-	101,671	101,671	-	1,892	1,892
100,000	213,972	113,972	-	147,849	147,849	-	-	-
-	-	-	-	-	-	-	-	-
80,000	57,714	(22,286)	-	2,795	2,795	14,000	7,365	(6,635)
<u>3,970,948</u>	<u>3,420,119</u>	<u>(550,829)</u>	<u>2,157,139</u>	<u>1,610,710</u>	<u>(546,429)</u>	<u>555,206</u>	<u>9,257</u>	<u>(545,949)</u>
-	-	-	-	-	-	457,474	328,016	129,458
-	-	-	-	-	-	33,000	16,823	16,177
-	-	-	-	-	-	176,977	106,683	70,294
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	667,451	451,522	215,929
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,835,921	1,613,192	222,729	-	-	-	-	-	-
286,324	189,309	97,015	-	-	-	-	-	-
1,030,609	947,031	83,578	-	-	-	-	-	-
28,134	27,932	202	-	-	-	-	-	-
<u>3,180,988</u>	<u>2,777,464</u>	<u>403,524</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	1,660,905	1,617,218	43,687	-	-	-
-	-	-	63,116	39,490	23,626	-	-	-
-	-	-	71,901	46,288	25,613	-	-	-
-	-	-	1,795,922	1,702,996	92,926	-	-	-
<u>3,180,988</u>	<u>2,777,464</u>	<u>403,524</u>	<u>1,795,922</u>	<u>1,702,996</u>	<u>92,926</u>	<u>667,451</u>	<u>451,522</u>	<u>215,929</u>
-	-	-	19,000	19,000	-	-	-	-
-	-	-	(17,516)	(17,516)	-	-	-	-
789,960	642,655	(147,305)	362,701	(90,802)	(453,503)	(112,245)	(442,265)	(330,020)
<u>1,521,549</u>	<u>1,521,549</u>	<u>-</u>	<u>479,989</u>	<u>479,989</u>	<u>-</u>	<u>2,541,064</u>	<u>2,541,064</u>	<u>-</u>
<u>\$ 2,311,509</u>	<u>\$ 2,164,204</u>	<u>\$ (147,305)</u>	<u>\$ 842,690</u>	<u>\$ 389,187</u>	<u>\$ (453,503)</u>	<u>\$ 2,428,819</u>	<u>\$ 2,098,799</u>	<u>\$ (330,020)</u>

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, 2010
 (Continued)

	Surveyor's Corner Perpetuation			Emergency Telephone System		
	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	51,980	51,980	2,700,000	2,631,480	(68,520)
Fines and forfeits	-	-	-	-	-	-
Other	-	769	769	-	4,229	4,229
Total revenues	-	52,749	52,749	2,700,000	2,635,709	(64,291)
Expenditures:						
Current:						
General government:						
Personal services	98,674	67,368	31,306	-	-	-
Supplies	6,000	5,647	353	-	-	-
Other services and charges	28,200	4,447	23,753	-	-	-
Capital outlay	-	-	-	-	-	-
Total general government	132,874	77,462	55,412	-	-	-
Public safety:						
Personal services	-	-	-	1,036,109	1,001,788	34,321
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	1,586,451	1,397,830	188,621
Capital outlay	-	-	-	1,253,688	1,250,372	3,316
Total public safety	-	-	-	3,876,248	3,649,990	226,258
Highways and streets:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total highways and streets	-	-	-	-	-	-
Culture and recreation:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total culture and recreation	-	-	-	-	-	-
Health and welfare:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Total health and welfare	-	-	-	-	-	-
Total expenditures	132,874	77,462	55,412	3,876,248	3,649,990	226,258
Other financing sources:						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Net change in fund balances	(132,874)	(24,713)	108,161	(1,176,248)	(1,014,281)	161,967
Fund balances - beginning	296,381	296,381	-	3,142,989	3,142,989	-
Fund balances - ending	\$ 163,507	\$ 271,668	\$ 108,161	\$ 1,966,741	\$ 2,128,708	\$ 161,967

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, 2010
 (Continued)

	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)
Revenues:						
Taxes	\$ 2,419,499	\$ 2,413,259	\$ (6,240)	\$ 4,500,000	\$ 4,500,000	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	20,000	576,155	556,155
Total revenues	2,419,499	2,413,259	(6,240)	4,520,000	5,076,155	556,155
Expenditures:						
Current:						
General government:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	2,265,450	2,265,450	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total general government	2,265,450	2,265,450	-	-	-	-
Public safety:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total public safety	-	-	-	-	-	-
Highways and streets:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	2,471,255	1,874,452	596,803
Capital outlay	-	-	-	393,395	393,395	-
Total highways and streets	-	-	-	2,864,650	2,267,847	596,803
Culture and recreation:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total culture and recreation	-	-	-	-	-	-
Health and welfare:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Total health and welfare	-	-	-	-	-	-
Total expenditures	2,265,450	2,265,450	-	2,864,650	2,267,847	596,803
Other financing sources:						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(3,186,188)	(3,186,188)	-
Net change in fund balances	154,049	147,809	(6,240)	(1,530,838)	(377,880)	1,152,958
Fund balances - beginning	161,105	161,105	-	7,021,427	7,021,427	-
Fund balances - ending	\$ 315,154	\$ 308,914	\$ (6,240)	\$ 5,490,589	\$ 6,643,547	\$ 1,152,958

Highway Inspection			Park Nonreverting			Park Nonreverting Donation		
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)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	200,000	151,002	(48,998)	-	4,406	4,406
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	20,000	16,300	(3,700)
-	-	-	200,000	151,002	(48,998)	20,000	20,706	706
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
75,000	-	75,000	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
75,000	-	75,000	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	63,000	52,746	10,254	10,000	3,147	6,853
-	-	-	78,000	77,407	593	20,000	12,285	7,715
-	-	-	-	-	-	-	-	-
-	-	-	141,000	130,153	10,847	30,000	15,432	14,568
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
75,000	-	75,000	141,000	130,153	10,847	30,000	15,432	14,568
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(75,000)	-	75,000	59,000	20,849	(38,151)	(10,000)	5,274	15,274
153,087	153,087	-	365,466	365,466	-	67,646	67,646	-
\$ 78,087	\$ 153,087	\$ 75,000	\$ 424,466	\$ 386,315	\$ (38,151)	\$ 57,646	\$ 72,920	\$ 15,274

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, 2010
 (Continued)

	Wireless E911 Telephone System			Health Maintenance		
	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	25,664	25,664	70,000	72,672	2,672
Charges for services	-	626,850	626,850	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	-	652,514	652,514	70,000	72,672	2,672
Expenditures:						
Current:						
General government:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total general government	-	-	-	-	-	-
Public safety:						
Personal services	773,735	731,455	42,280	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total public safety	773,735	731,455	42,280	-	-	-
Highways and streets:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total highways and streets	-	-	-	-	-	-
Culture and recreation:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total culture and recreation	-	-	-	-	-	-
Health and welfare:						
Personal services	-	-	-	76,842	53,977	22,865
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Total health and welfare	-	-	-	76,842	53,977	22,865
Total expenditures	773,735	731,455	42,280	76,842	53,977	22,865
Other financing sources:						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Net change in fund balances	(773,735)	(78,941)	694,794	(6,842)	18,695	25,537
Fund balances - beginning	1,158,727	1,158,727	-	97,072	97,072	-
Fund balances - ending	\$ 384,992	\$ 1,079,786	\$ 694,794	\$ 90,230	\$ 115,767	\$ 25,537

Tobacco Settlement			County Drug Free Community			Deferral Program		
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)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
88,716	92,795	4,079	-	-	-	-	-	-
-	-	-	240,000	245,263	5,263	-	-	-
-	-	-	-	-	-	280,000	259,377	(20,623)
-	2,226	2,226	-	-	-	-	-	-
88,716	95,021	6,305	240,000	245,263	5,263	280,000	259,377	(20,623)
-	-	-	-	-	-	-	-	-
2,000	2,000	-	-	-	-	-	-	-
69,000	60,000	9,000	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
71,000	62,000	9,000	-	-	-	-	-	-
-	-	-	87,004	86,855	149	152,603	127,276	25,327
-	-	-	600	-	600	4,286	2,377	1,909
-	-	-	173,162	145,714	27,448	136,691	63,160	73,531
-	-	-	-	-	-	15,000	14,870	130
-	-	-	260,766	232,569	28,197	308,580	207,683	100,897
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
71,000	62,000	9,000	260,766	232,569	28,197	308,580	207,683	100,897
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
17,716	33,021	15,305	(20,766)	12,694	33,460	(28,580)	51,694	80,274
166,977	166,977	-	242,948	242,948	-	423,824	423,824	-
\$ 184,693	\$ 199,998	\$ 15,305	\$ 222,182	\$ 255,642	\$ 33,460	\$ 395,244	\$ 475,518	\$ 80,274

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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, 2010
 (Continued)

	Jury Pay			Guardian Ad Litem		
	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	50,000	61,835	11,835	2,600	1,740	(860)
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	50,000	61,835	11,835	2,600	1,740	(860)
Expenditures:						
Current:						
General government:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total general government	-	-	-	-	-	-
Public safety:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	125,000	61,972	63,028	6,570	5,384	1,186
Capital outlay	-	-	-	-	-	-
Total public safety	125,000	61,972	63,028	6,570	5,384	1,186
Highways and streets:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total highways and streets	-	-	-	-	-	-
Culture and recreation:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total culture and recreation	-	-	-	-	-	-
Health and welfare:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Total health and welfare	-	-	-	-	-	-
Total expenditures	125,000	61,972	63,028	6,570	5,384	1,186
Other financing sources:						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Net change in fund balances	(75,000)	(137)	74,863	(3,970)	(3,644)	326
Fund balances - beginning	204,349	204,349	-	11,125	11,125	-
Fund balances - ending	\$ 129,349	\$ 204,212	\$ 74,863	\$ 7,155	\$ 7,481	\$ 326

Pretrial Diversion			County Court User's Fee			Unified Probation User's Fee		
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)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
200,000	126,714	(73,286)	130,000	197,206	67,206	1,011,200	1,127,293	116,093
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	360	360
<u>200,000</u>	<u>126,714</u>	<u>(73,286)</u>	<u>130,000</u>	<u>197,206</u>	<u>67,206</u>	<u>1,011,200</u>	<u>1,127,653</u>	<u>116,453</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
78,122	67,196	10,926	58,880	56,585	2,295	582,445	546,077	36,368
-	-	-	-	-	-	58,288	33,937	24,351
22,283	22,283	-	60,000	53,788	6,212	499,875	439,604	60,271
-	-	-	-	-	-	-	-	-
<u>100,405</u>	<u>89,479</u>	<u>10,926</u>	<u>118,880</u>	<u>110,373</u>	<u>8,507</u>	<u>1,140,608</u>	<u>1,019,618</u>	<u>120,990</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>100,405</u>	<u>89,479</u>	<u>10,926</u>	<u>118,880</u>	<u>110,373</u>	<u>8,507</u>	<u>1,140,608</u>	<u>1,019,618</u>	<u>120,990</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
99,595	37,235	(62,360)	11,120	86,833	75,713	(129,408)	108,035	237,443
<u>72,351</u>	<u>72,351</u>	<u>-</u>	<u>105,781</u>	<u>105,781</u>	<u>-</u>	<u>259,974</u>	<u>259,974</u>	<u>-</u>
<u>\$ 171,946</u>	<u>\$ 109,586</u>	<u>\$ (62,360)</u>	<u>\$ 116,901</u>	<u>\$ 192,614</u>	<u>\$ 75,713</u>	<u>\$ 130,566</u>	<u>\$ 368,009</u>	<u>\$ 237,443</u>

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, 2010
 (Continued)

	Supplemental Public Defender			County Corrections		
	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	125,000	87,946	(37,054)
Charges for services	-	-	-	-	-	-
Fines and forfeits	20,000	21,653	1,653	-	-	-
Other	-	-	-	-	43,750	43,750
Total revenues	20,000	21,653	1,653	125,000	131,696	6,696
Expenditures:						
Current:						
General government:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total general government	-	-	-	-	-	-
Public safety:						
Personal services	-	-	-	142,521	128,386	14,135
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total public safety	-	-	-	142,521	128,386	14,135
Highways and streets:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total highways and streets	-	-	-	-	-	-
Culture and recreation:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total culture and recreation	-	-	-	-	-	-
Health and welfare:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Total health and welfare	-	-	-	-	-	-
Total expenditures	-	-	-	142,521	128,386	14,135
Other financing sources:						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Net change in fund balances	20,000	21,653	1,653	(17,521)	3,310	20,831
Fund balances - beginning	59,678	59,678	-	61,064	61,064	-
Fund balances - ending	\$ 79,678	\$ 81,331	\$ 1,653	\$ 43,543	\$ 64,374	\$ 20,831

Totals		
Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
\$ 12,658,792	\$ 10,786,012	\$ (1,872,780)
750,000	346,595	(403,405)
5,308,187	5,603,412	295,225
4,693,800	5,662,228	968,428
300,000	281,030	(18,970)
164,000	831,074	667,074
<u>23,874,779</u>	<u>23,510,351</u>	<u>(364,428)</u>
659,379	480,271	179,108
41,000	24,470	16,530
2,622,188	2,505,782	116,406
-	-	-
<u>3,322,567</u>	<u>3,010,523</u>	<u>312,044</u>
2,911,419	2,745,618	165,801
75,324	36,962	38,362
2,650,107	2,218,224	431,883
1,277,438	1,266,089	11,349
<u>6,914,288</u>	<u>6,266,893</u>	<u>647,395</u>
2,947,676	2,765,124	182,552
938,091	914,048	24,043
3,602,057	2,847,731	754,326
2,440,376	1,955,379	484,997
<u>9,928,200</u>	<u>8,482,282</u>	<u>1,445,918</u>
1,835,921	1,613,192	222,729
359,324	245,202	114,122
1,128,609	1,036,723	91,886
28,134	27,932	202
<u>3,351,988</u>	<u>2,923,049</u>	<u>428,939</u>
1,737,747	1,671,195	66,552
63,116	39,490	23,626
71,901	46,288	25,613
<u>1,872,764</u>	<u>1,756,973</u>	<u>115,791</u>
<u>25,389,807</u>	<u>22,439,720</u>	<u>2,950,087</u>
19,000	19,000	-
(3,203,704)	(3,203,704)	-
(4,699,732)	(2,114,073)	2,585,659
<u>24,495,178</u>	<u>24,495,178</u>	<u>-</u>
<u>\$ 19,795,446</u>	<u>\$ 22,381,105</u>	<u>\$ 2,585,659</u>

HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR DEBT SERVICE FUNDS
 December 31, 2010

<u>Assets</u>	<u>1997 Highway Bond</u>	<u>Lease Rental</u>	<u>Jail Lease Rental</u>	<u>146th Street Bond</u>	<u>2002 Park Bond</u>	<u>2002 Animal Control Bond</u>
Cash and cash equivalents	\$ 591,597	\$ 1,054,406	\$ 636,573	\$ 2,754,270	\$ 194,303	\$ 86,269
Receivables:						
Taxes	-	96,975	48,487	-	14,919	2,984
Intergovernmental	-	40,493	20,246	-	6,230	1,246
Total assets	<u>\$ 591,597</u>	<u>\$ 1,191,874</u>	<u>\$ 705,306</u>	<u>\$ 2,754,270</u>	<u>\$ 215,452</u>	<u>\$ 90,499</u>
 <u>Liabilities and Fund Balances</u>						
Liabilities:						
Unavailable revenue	\$ -	\$ 137,468	\$ 68,733	\$ -	\$ 21,149	\$ 4,230
Total liabilities	-	137,468	68,733	-	21,149	4,230
Fund balances:						
Reserved for:						
Debt services	591,597	1,054,406	636,573	2,754,270	194,303	86,269
Total fund balances	591,597	1,054,406	636,573	2,754,270	194,303	86,269
Total liabilities and fund balances	<u>\$ 591,597</u>	<u>\$ 1,191,874</u>	<u>\$ 705,306</u>	<u>\$ 2,754,270</u>	<u>\$ 215,452</u>	<u>\$ 90,499</u>

<u>146th Street West</u>	<u>Juvenile Services Lease</u>	<u>2009 Park Bond Debt Service</u>	<u>2008 First Mortgage Bonds</u>	<u>Redevelopment Commission Debt Service</u>	<u>Building Authority</u>	<u>Totals</u>
\$ 249,475	\$ 1,232,659	\$ 301,259	\$ 1,527,488	\$ 5,943,860	\$ 1,553,411	\$ 16,125,570
-	72,358	28,346	121,304	-	-	385,373
-	30,214	11,836	49,215	-	-	159,480
<u>\$ 249,475</u>	<u>\$ 1,335,231</u>	<u>\$ 341,441</u>	<u>\$ 1,698,007</u>	<u>\$ 5,943,860</u>	<u>\$ 1,553,411</u>	<u>\$ 16,670,423</u>
\$ -	\$ 102,572	\$ 40,182	\$ 170,519	\$ -	\$ -	\$ 544,853
-	102,572	40,182	170,519	-	-	544,853
<u>249,475</u>	<u>1,232,659</u>	<u>301,259</u>	<u>1,527,488</u>	<u>5,943,860</u>	<u>1,553,411</u>	<u>16,125,570</u>
<u>249,475</u>	<u>1,232,659</u>	<u>301,259</u>	<u>1,527,488</u>	<u>5,943,860</u>	<u>1,553,411</u>	<u>16,125,570</u>
<u>\$ 249,475</u>	<u>\$ 1,335,231</u>	<u>\$ 341,441</u>	<u>\$ 1,698,007</u>	<u>\$ 5,943,860</u>	<u>\$ 1,553,411</u>	<u>\$ 16,670,423</u>

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 NONMAJOR DEBT SERVICE FUNDS
 For The Year Ended December 31, 2010

	1997 Highway Bond	Lease Rental	Jail Lease Rental	146th Street Bond	2002 Park Bond	2002 Animal Control Bond
Revenues:						
Taxes:						
Property	\$ -	\$ 2,267,829	\$ 1,133,915	\$ 346,466	\$ 348,897	\$ 69,779
Intergovernmental	-	227,882	113,940	-	35,059	7,183
Other	1,934	-	-	6,060	-	-
Total revenues	1,934	2,495,711	1,247,855	352,526	383,956	76,962
Expenditures:						
Current:						
General government	22,930	-	-	-	-	-
Highways and streets	-	-	-	1,488	-	-
Debt service:						
Principal	1,105,000	-	-	3,095,000	230,000	120,000
Interest	70,950	-	-	1,709,665	163,699	77,984
Bond issue costs	-	-	-	-	-	-
Total expenditures	1,198,880	-	-	4,806,153	393,699	197,984
Excess (deficiency) of revenues over (under) expenditures	(1,196,946)	2,495,711	1,247,855	(4,453,627)	(9,743)	(121,022)
Other financing sources (uses):						
Issuance of refunding bonds	-	-	-	-	-	-
Bond premium	-	-	-	-	-	-
Payment to refunded bond escrow	-	-	-	-	-	-
Transfers in	869,278	-	-	4,186,188	-	-
Transfers out	-	(2,761,300)	(1,280,050)	-	-	-
Total other financing sources and (uses)	869,278	(2,761,300)	(1,280,050)	4,186,188	-	-
Net change in fund balances	(327,668)	(265,589)	(32,195)	(267,439)	(9,743)	(121,022)
Fund balances - beginning	919,265	1,319,995	668,768	3,021,709	204,046	207,291
Fund balances - ending	\$ 591,597	\$ 1,054,406	\$ 636,573	\$ 2,754,270	\$ 194,303	\$ 86,269

146th Street West	Juvenile Services Lease	2009 Park Bond Debt Service	2008 First Mortgage Bonds	Redevelopment Commission Debt Service	Building Authority	Totals
\$ 687,722	\$ 1,692,149	\$ 662,903	\$ 2,756,284	\$ 4,186,028	\$ -	\$ 14,151,972
-	170,034	64,719	276,963	-	-	895,780
-	-	-	-	2,466	-	10,460
<u>687,722</u>	<u>1,862,183</u>	<u>727,622</u>	<u>3,033,247</u>	<u>4,188,494</u>	<u>-</u>	<u>15,058,212</u>
-	-	-	-	9,523	1,500	33,953
525	-	-	-	-	-	2,013
395,000	-	445,000	-	1,105,000	5,100,000	11,595,000
422,907	-	49,808	-	2,904,564	2,935,588	8,335,165
-	-	-	-	64,302	-	64,302
<u>818,432</u>	<u>-</u>	<u>494,808</u>	<u>-</u>	<u>4,083,389</u>	<u>8,037,088</u>	<u>20,030,433</u>
<u>(130,710)</u>	<u>1,862,183</u>	<u>232,814</u>	<u>3,033,247</u>	<u>105,105</u>	<u>(8,037,088)</u>	<u>(4,972,221)</u>
-	-	-	-	9,900,000	-	9,900,000
-	-	-	-	112,956	-	112,956
-	-	-	-	(11,795,000)	-	(11,795,000)
-	-	-	-	3,494,358	9,574,350	18,124,174
<u>(2,642,791)</u>	<u>(2,480,000)</u>	<u>-</u>	<u>(3,053,000)</u>	<u>(163,176)</u>	<u>(1,527,064)</u>	<u>(13,907,381)</u>
<u>(2,642,791)</u>	<u>(2,480,000)</u>	<u>-</u>	<u>(3,053,000)</u>	<u>1,549,138</u>	<u>8,047,286</u>	<u>2,434,749</u>
<u>(2,773,501)</u>	<u>(617,817)</u>	<u>232,814</u>	<u>(19,753)</u>	<u>1,654,243</u>	<u>10,198</u>	<u>(2,537,472)</u>
<u>3,022,976</u>	<u>1,850,476</u>	<u>68,445</u>	<u>1,547,241</u>	<u>4,289,617</u>	<u>1,543,213</u>	<u>18,663,042</u>
<u>\$ 249,475</u>	<u>\$ 1,232,659</u>	<u>\$ 301,259</u>	<u>\$ 1,527,488</u>	<u>\$ 5,943,860</u>	<u>\$ 1,553,411</u>	<u>\$ 16,125,570</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, 2010

	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	\$ -	\$ -	\$ -	\$ 3,034,692	\$ 2,267,828	\$ (766,864)
Intergovernmental	1,178,326	-	(1,178,326)	-	227,883	227,883
Other	500	1,934	1,434	-	-	-
Total revenues	<u>1,178,826</u>	<u>1,934</u>	<u>(1,176,892)</u>	<u>3,034,692</u>	<u>2,495,711</u>	<u>(538,981)</u>
Expenditures:						
General Government	-	-	-	-	-	-
Debt service						
Principal	1,105,000	1,105,000	-	-	-	-
Interest and fiscal charges	93,880	93,880	-	-	-	-
Total expenditures	<u>1,198,880</u>	<u>1,198,880</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):						
Transfers in	869,278	869,278	-	-	-	-
Transfers out	-	-	-	(2,761,300)	(2,761,300)	-
Total other financing sources (uses)	<u>869,278</u>	<u>869,278</u>	<u>-</u>	<u>(2,761,300)</u>	<u>(2,761,300)</u>	<u>-</u>
Net change in fund balances	849,224	(327,668)	(1,176,892)	273,392	(265,589)	(538,981)
Fund balances - beginning	<u>919,265</u>	<u>919,265</u>	<u>-</u>	<u>1,319,995</u>	<u>1,319,995</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,768,489</u>	<u>\$ 591,597</u>	<u>\$ (1,176,892)</u>	<u>\$ 1,593,387</u>	<u>\$ 1,054,406</u>	<u>\$ (538,981)</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)
\$ 1,408,707	\$ 1,133,914	\$ (274,793)	\$ 293,517	\$ 346,466	\$ 52,949	\$ 433,605	\$ 348,897	\$ (84,708)
-	113,941	113,941	-	-	-	-	18,871	18,871
-	-	-	25,000	6,060	(18,940)	-	16,188	16,188
<u>1,408,707</u>	<u>1,247,855</u>	<u>(160,852)</u>	<u>318,517</u>	<u>352,526</u>	<u>34,009</u>	<u>433,605</u>	<u>383,956</u>	<u>(49,649)</u>
-	-	-	-	-	-	-	-	-
-	-	-	3,095,000	3,095,000	-	230,000	230,000	-
-	-	-	<u>1,722,580</u>	<u>1,711,153</u>	<u>11,427</u>	<u>163,699</u>	<u>163,699</u>	<u>-</u>
-	-	-	<u>4,817,580</u>	<u>4,806,153</u>	<u>11,427</u>	<u>393,699</u>	<u>393,699</u>	<u>-</u>
-	-	-	4,186,188	4,186,188	-	-	-	-
<u>(1,280,050)</u>	<u>(1,280,050)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(1,280,050)</u>	<u>(1,280,050)</u>	<u>-</u>	<u>4,186,188</u>	<u>4,186,188</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
128,657	(32,195)	(160,852)	(312,875)	(267,439)	45,436	39,906	(9,743)	(49,649)
<u>668,768</u>	<u>668,768</u>	<u>-</u>	<u>3,021,709</u>	<u>3,021,709</u>	<u>-</u>	<u>204,046</u>	<u>204,046</u>	<u>-</u>
<u>\$ 797,425</u>	<u>\$ 636,573</u>	<u>\$ (160,852)</u>	<u>\$ 2,708,834</u>	<u>\$ 2,754,270</u>	<u>\$ 45,436</u>	<u>\$ 243,952</u>	<u>\$ 194,303</u>	<u>\$ (49,649)</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, 2010

	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	\$ 216,152	\$ 69,779	\$ (146,373)	\$ -	\$ 755,047	\$ 755,047
Intergovernmental	-	7,012	7,012	-	-	-
Other	-	171	171	-	-	-
Total revenues	216,152	76,962	(139,190)	-	755,047	755,047
Expenditures:						
General Government	-	-	-	-	-	-
Debt service						
Principal	120,000	120,000	-	395,000	395,000	-
Interest and fiscal charges	77,984	77,984	-	423,432	423,432	-
Total expenditures	197,984	197,984	-	818,432	818,432	-
Other financing sources (uses):						
Operating transfers in	-	-	-	-	-	-
Operating transfers out	-	-	-	(2,642,791)	(2,642,791)	-
Total other financing sources (uses)	-	-	-	(2,642,791)	(2,642,791)	-
Net change in fund balances	18,168	(121,022)	(139,190)	(3,461,223)	(2,706,176)	755,047
Fund balances - beginning	207,291	207,291	-	2,955,651	2,955,651	-
Fund balances - ending	<u>\$ 225,459</u>	<u>\$ 86,269</u>	<u>\$ (139,190)</u>	<u>\$ (505,572)</u>	<u>\$ 249,475</u>	<u>\$ 755,047</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)
\$ 2,279,229	\$ 1,692,149	\$ (587,080)	\$ 917,950	\$ 662,904	\$ (255,046)	\$ -	\$ 2,756,284	\$ 2,756,284
-	170,034	170,034	-	64,718	64,718	-	276,963	276,963
-	-	-	-	-	-	-	-	-
<u>2,279,229</u>	<u>1,862,183</u>	<u>(417,046)</u>	<u>917,950</u>	<u>727,622</u>	<u>(190,328)</u>	<u>-</u>	<u>3,033,247</u>	<u>3,033,247</u>
-	-	-	-	-	-	-	-	-
-	-	-	445,000	445,000	-	-	-	-
-	-	-	<u>155,000</u>	<u>49,808</u>	<u>105,192</u>	-	-	-
-	-	-	600,000	494,808	105,192	-	-	-
-	-	-	-	-	-	-	-	-
<u>(2,480,000)</u>	<u>(2,480,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,053,000)</u>	<u>(3,053,000)</u>	<u>-</u>
<u>(2,480,000)</u>	<u>(2,480,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,053,000)</u>	<u>(3,053,000)</u>	<u>-</u>
(200,771)	(617,817)	(417,046)	317,950	232,814	(85,136)	(3,053,000)	(19,753)	3,033,247
<u>1,850,476</u>	<u>1,850,476</u>	<u>-</u>	<u>68,445</u>	<u>68,445</u>	<u>-</u>	<u>1,547,241</u>	<u>1,547,241</u>	<u>-</u>
<u>\$ 1,649,705</u>	<u>\$ 1,232,659</u>	<u>\$ (417,046)</u>	<u>\$ 386,395</u>	<u>\$ 301,259</u>	<u>\$ (85,136)</u>	<u>\$ (1,505,759)</u>	<u>\$ 1,527,488</u>	<u>\$ 3,033,247</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, 2010

	Totals		
	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
Revenues:			
Taxes	\$ 8,583,852	\$ 10,033,268	\$ 1,449,416
Intergovernmental	1,178,326	879,422	(298,904)
Other	25,500	24,353	(1,147)
Total revenues	9,787,678	10,937,043	1,149,365
Expenditures:			
General Government	-	-	-
Debt service			
Principal	5,390,000	5,390,000	-
Interest and fiscal charges	2,636,575	2,519,956	116,619
Total expenditures	8,026,575	7,909,956	116,619
Other financing sources (uses):			
Operating transfers in	5,055,466	5,055,466	-
Operating transfers out	(12,217,141)	(12,217,141)	-
Total other financing sources (uses)	(7,161,675)	(7,161,675)	-
Net change in fund balances	(5,400,572)	(4,134,588)	1,265,984
Fund balances - beginning	12,762,887	12,762,887	-
Fund balances - ending	\$ 7,362,315	\$ 8,628,299	\$ 1,265,984

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HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR CAPITAL PROJECTS FUNDS
 December 31, 2010

<u>Assets</u>	<u>Cumulative Capital Development</u>	<u>General Drain Improvement</u>	<u>County Major Bridge</u>	<u>146th Street Construction</u>	<u>Hazel Dell Road Improvement</u>	<u>96th Street/ US 421</u>
Cash and cash equivalents	\$ 2,204,528	\$ 3,233,686	\$ 1,550,512	\$ 5,947	\$ 79,198	\$ 4,659,365
Receivables:						
Taxes	117,861	-	117,862	-	-	-
Accounts	-	-	-	-	-	-
Special assessments	-	326,091	-	-	-	-
Intergovernmental	49,215	-	49,214	-	-	-
Interfund receivable:						
Interfund receivable	-	199,410	-	-	-	-
Total assets	<u>\$ 2,371,604</u>	<u>\$ 3,759,187</u>	<u>\$ 1,717,588</u>	<u>\$ 5,947</u>	<u>\$ 79,198</u>	<u>\$ 4,659,365</u>
 <u>Liabilities and Fund Balances</u>						
Liabilities:						
Accounts payable	\$ 24,684	\$ 3,488	\$ -	\$ -	\$ -	\$ -
Contracts payable	196,910	-	-	-	-	323,244
Interfund payable:						
Unavailable revenue	167,076	-	167,076	-	-	-
Total liabilities	<u>388,670</u>	<u>3,488</u>	<u>167,076</u>	<u>-</u>	<u>-</u>	<u>323,244</u>
Fund balances:						
Reserved for:						
Encumbrances	1,385,121	-	-	-	-	-
Unreserved	597,813	3,755,699	1,550,512	5,947	79,198	4,336,121
Total fund balances	<u>1,982,934</u>	<u>3,755,699</u>	<u>1,550,512</u>	<u>5,947</u>	<u>79,198</u>	<u>4,336,121</u>
Total liabilities and fund balances	<u>\$ 2,371,604</u>	<u>\$ 3,759,187</u>	<u>\$ 1,717,588</u>	<u>\$ 5,947</u>	<u>\$ 79,198</u>	<u>\$ 4,659,365</u>

Clay Township Trailways	Airport Capital	Revolving Airport Capital	Cumulative Courthouse	2006 County Option Income Tax Bond Anticipation Note	Olio Road Bridge/ I-69	2009 Park Bond Proceeds	Building Authority Capital Projects	Totals
\$ 64,785	\$ 88,569	\$ 229,620	\$ 872,994	\$ -	\$ 846,718	\$ 856,782	\$ 1,216,545	\$ 15,909,249
-	-	-	19,395	-	-	-	-	255,118
-	10,000	-	-	-	-	-	-	10,000
-	-	-	-	-	-	-	-	326,091
-	-	-	8,099	-	-	-	-	106,528
-	-	-	-	-	-	-	-	199,410
<u>\$ 64,785</u>	<u>\$ 98,569</u>	<u>\$ 229,620</u>	<u>\$ 900,488</u>	<u>\$ -</u>	<u>\$ 846,718</u>	<u>\$ 856,782</u>	<u>\$ 1,216,545</u>	<u>\$ 16,806,396</u>
\$ -	\$ -	\$ -	\$ 4,923	\$ -	\$ -	\$ -	\$ -	\$ 33,095
-	-	-	-	-	407,151	-	33,580	960,885
-	-	-	27,494	-	-	-	-	361,646
-	-	-	32,417	-	407,151	-	33,580	1,355,626
-	-	-	225,120	-	-	-	-	1,610,241
<u>64,785</u>	<u>98,569</u>	<u>229,620</u>	<u>642,951</u>	<u>-</u>	<u>439,567</u>	<u>856,782</u>	<u>1,182,965</u>	<u>13,840,529</u>
<u>64,785</u>	<u>98,569</u>	<u>229,620</u>	<u>868,071</u>	<u>-</u>	<u>439,567</u>	<u>856,782</u>	<u>1,182,965</u>	<u>15,450,770</u>
<u>\$ 64,785</u>	<u>\$ 98,569</u>	<u>\$ 229,620</u>	<u>\$ 900,488</u>	<u>\$ -</u>	<u>\$ 846,718</u>	<u>\$ 856,782</u>	<u>\$ 1,216,545</u>	<u>\$ 16,806,396</u>

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 NONMAJOR CAPITAL PROJECTS FUNDS
 For The Year Ended December 31, 2010

	Cumulative Capital Development	General Drain Improvement	County Major Bridge	146th Street Construction	Hazel Dell Road Improvement	96th Street/ US 421
Revenues:						
Taxes:						
Property	\$ 2,756,284	\$ -	\$ 2,756,284	\$ -	\$ -	\$ 1,336,025
Special assessments	-	91,324	-	-	-	-
Intergovernmental	293,710	-	278,566	-	-	-
Charges for services	-	2,075	-	-	-	-
Other	-	103,768	-	-	-	18,211
Total revenues	3,049,994	197,167	3,034,850	-	-	1,354,236
Expenditures:						
General government	1,714,544	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	255,842	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	1,848,839	-	-	-	-	4,028,845
Culture and recreation	-	-	-	-	-	-
Total expenditures	3,563,383	255,842	-	-	-	4,028,845
Excess (deficiency) of revenues over (under) expenditures	(513,389)	(58,675)	3,034,850	-	-	(2,674,609)
Other financing sources (uses):						
Transfers in	-	187,802	-	-	-	-
Transfers out	-	(13,924)	(1,869,278)	-	-	-
Total other financing sources and (uses)	-	173,878	(1,869,278)	-	-	-
Net change in fund balances	(513,389)	115,203	1,165,572	-	-	(2,674,609)
Fund balances - beginning	2,496,323	3,640,496	384,940	5,947	79,198	7,010,730
Fund balances - ending	\$ 1,982,934	\$ 3,755,699	\$ 1,550,512	\$ 5,947	\$ 79,198	\$ 4,336,121

Clay Township Trailways	Airport Capital	Revolving Airport Capital	Cumulative Courthouse	2006 County Option Income Tax Bond Anticipation Note	Olio Road Bridge/ I-69	2009 Park Bond Proceeds	Building Authority Capital Projects	Totals
\$ -	\$ -	\$ -	\$ 453,567	\$ -	\$ -	\$ -	\$ -	\$ 7,302,160
-	-	-	-	-	-	-	-	91,324
-	-	1,478	45,575	-	-	-	-	619,329
-	40,000	-	-	-	-	-	-	42,075
-	-	-	-	-	-	125,000	16,188	263,167
-	40,000	1,478	499,142	-	-	125,000	16,188	8,318,055
-	-	37,406	185,352	364,775	-	-	2,208	2,304,285
-	-	-	-	-	-	2,988	-	2,988
-	-	-	-	-	-	-	565,000	565,000
-	-	-	-	-	-	-	959,364	959,364
-	-	-	226,539	-	-	-	-	482,381
-	-	-	-	-	-	-	1,171,617	1,171,617
-	-	-	-	-	4,453,626	-	-	10,331,310
-	-	-	-	-	-	781,099	-	781,099
-	-	37,406	411,891	364,775	4,453,626	784,087	2,698,189	16,598,044
-	40,000	(35,928)	87,251	(364,775)	(4,453,626)	(659,087)	(2,682,001)	(8,279,989)
-	-	-	-	-	18,195	-	1,527,064	1,733,061
-	-	(93,940)	-	-	-	-	-	(1,977,142)
-	-	(93,940)	-	-	18,195	-	1,527,064	(244,081)
-	40,000	(129,868)	87,251	(364,775)	(4,435,431)	(659,087)	(1,154,937)	(8,524,070)
64,785	58,569	359,488	780,820	364,775	4,874,998	1,515,869	2,337,902	23,974,840
\$ 64,785	\$ 98,569	\$ 229,620	\$ 868,071	\$ -	\$ 439,567	\$ 856,782	\$ 1,182,965	\$ 15,450,770

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, 2010

	Cumulative Capital Development			County Major Bridge		
		Actual Budgetary Basis	Variance With Final Budget Positive		Actual Budgetary Basis	Variance With Final Budget Positive
	Final	Amounts	(Negative)	Final	Amounts	(Negative)
Revenues:						
Taxes	\$ 3,415,636	\$ 2,756,284	\$ (659,352)	\$ 3,415,636	\$ 2,756,284	\$ (659,352)
Intergovernmental	-	276,963	276,963	-	276,963	276,963
Other	-	130,067	130,067	-	6,175	6,175
Total revenues	<u>3,415,636</u>	<u>3,163,314</u>	<u>(252,322)</u>	<u>3,415,636</u>	<u>3,039,422</u>	<u>(376,214)</u>
Expenditures:						
Capital outlay	<u>3,922,125</u>	<u>3,574,512</u>	<u>347,613</u>	<u>1,009,558</u>	<u>7,605</u>	<u>1,001,953</u>
Total expenditures	<u>3,922,125</u>	<u>3,574,512</u>	<u>347,613</u>	<u>1,009,558</u>	<u>7,605</u>	<u>1,001,953</u>
Other financing uses:						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(1,869,278)	(1,869,278)	-
Total other financing uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,869,278)</u>	<u>(1,869,278)</u>	<u>-</u>
Net change in fund balances	(506,489)	(411,198)	95,291	536,800	1,162,539	625,739
Fund balances - beginning	<u>2,615,726</u>	<u>2,615,726</u>	<u>-</u>	<u>387,973</u>	<u>387,973</u>	<u>-</u>
Fund balances - ending	<u>\$ 2,109,237</u>	<u>\$ 2,204,528</u>	<u>\$ 95,291</u>	<u>\$ 924,773</u>	<u>\$ 1,550,512</u>	<u>\$ 625,739</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)
\$ 540,916	\$ 453,566	\$ (87,350)	\$ 7,372,188	\$ 5,966,134	\$ (1,406,054)
-	45,575	45,575	-	599,501	599,501
-	-	-	-	136,242	136,242
<u>540,916</u>	<u>499,141</u>	<u>(41,775)</u>	<u>7,372,188</u>	<u>6,701,877</u>	<u>(670,311)</u>
<u>467,078</u>	<u>416,686</u>	<u>50,392</u>	<u>5,398,761</u>	<u>3,998,803</u>	<u>1,399,958</u>
<u>467,078</u>	<u>416,686</u>	<u>50,392</u>	<u>5,398,761</u>	<u>3,998,803</u>	<u>1,399,958</u>
-	-	-	-	-	-
-	-	-	(1,869,278)	(1,869,278)	-
-	-	-	(1,869,278)	(1,869,278)	-
73,838	82,455	8,617	104,149	833,796	729,647
<u>790,539</u>	<u>790,539</u>	<u>-</u>	<u>3,794,238</u>	<u>3,794,238</u>	<u>-</u>
<u>\$ 864,377</u>	<u>\$ 872,994</u>	<u>\$ 8,617</u>	<u>\$ 3,898,387</u>	<u>\$ 4,628,034</u>	<u>\$ 729,647</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 three 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. Fifty percent of the fees are transferred to the State and fifty percent are transferred to the supplemental probation fund.

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.
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 indigent fund and children with special health care needs, that are to be submitted to the state at settlement.
State Welfare Excise Tax -	To account for excise monies collected to remit to the state.

FIDUCIARY FUNDS
(Continued)

Final HEA 1001-2008
State Homestead
Credit -

To account for the final distribution of monies from the state as determined by county's abstract, based on residential net assessed values for property tax relief.

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, 2010

<u>Assets</u>	<u>Sheriff's Retirement Plan</u>	<u>Sheriff's Benefit Plan</u>	<u>Totals</u>
Cash and cash equivalents	\$ 541,150	\$ 2,207	\$ 543,357
Investments at fair value:			
U.S. Government securities	1,963,767	103,187	2,066,954
Municipal bonds and notes	793,918	-	793,918
Corporate bonds and notes	3,697,444	-	3,697,444
Corporate equity instruments	<u>10,251,671</u>	<u>360,402</u>	<u>10,612,073</u>
Total investments	<u>16,706,800</u>	<u>463,589</u>	<u>17,170,389</u>
Receivables:			
Interest	<u>67,220</u>	<u>989</u>	<u>68,209</u>
Total assets	<u>17,315,170</u>	<u>466,785</u>	<u>17,781,955</u>
<u>Net Assets</u>			
Held in trust for:			
Employees' pension benefits	<u>17,315,170</u>	<u>466,785</u>	<u>17,781,955</u>
Total net assets	<u>\$ 17,315,170</u>	<u>\$ 466,785</u>	<u>\$ 17,781,955</u>

HAMILTON COUNTY
 COMBINING STATEMENT OF CHANGES IN PLAN NET ASSETS -
 PENSION TRUST FUNDS
 For The Year Ended December 31, 2010

<u>Additions</u>	<u>Sheriff's Retirement Plan</u>	<u>Sheriff's Benefit Plan</u>	<u>Totals</u>
Contributions:			
Employer	\$ 916,775	\$ 34,218	\$ 950,993
Investment income:			
Net decrease in fair value of investments	1,044,064	34,773	1,078,837
Interest	<u>493,556</u>	<u>10,150</u>	<u>503,706</u>
Total investment income	<u>1,537,620</u>	<u>44,923</u>	<u>1,582,543</u>
Total additions	<u>2,454,395</u>	<u>79,141</u>	<u>2,533,536</u>
<u>Deductions</u>			
Benefits	807,104	2,472	809,576
Administrative expense	<u>107,042</u>	<u>24,572</u>	<u>131,614</u>
Total deductions	<u>914,146</u>	<u>27,044</u>	<u>941,190</u>
Changes in net assets	1,540,249	52,097	1,592,346
Net assets - beginning	<u>15,774,921</u>	<u>414,688</u>	<u>16,189,609</u>
Net assets - ending	<u>\$ 17,315,170</u>	<u>\$ 466,785</u>	<u>\$ 17,781,955</u>

HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 AGENCY FUNDS
 December 31, 2010

<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	\$ 5,025,946	\$ 165,590	\$ 226,066	\$ 50,627	\$ 1,695,121	\$ 15,826	\$ 7,737,854
Receivables:							
Accounts	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	12,622,079
Intergovernmental receivable	-	-	-	9,469	-	-	4,951,004
Total assets	<u>\$ 5,025,946</u>	<u>\$ 165,590</u>	<u>\$ 226,066</u>	<u>\$ 60,096</u>	<u>\$ 1,695,121</u>	<u>\$ 15,826</u>	<u>\$ 25,310,937</u>
 <u>Liabilities</u>							
Liabilities:							
State fees payable	\$ -	\$ -	\$ -	\$ 60,096	\$ -	\$ -	\$ -
Trust funds payable	5,025,946	165,590	226,066	-	1,695,121	15,826	25,310,937
Total liabilities	<u>\$ 5,025,946</u>	<u>\$ 165,590</u>	<u>\$ 226,066</u>	<u>\$ 60,096</u>	<u>\$ 1,695,121</u>	<u>\$ 15,826</u>	<u>\$ 25,310,937</u>

County Prosecutor	Infraction Judgment	Adult Offender Interstate Compact	Child Restraint System Fine	Mortgage Fee	Inheritance Tax	Tax Distribution	Overweight Vehicles	State Sales Disclosure Fee
\$ 1,386	\$ 80,470	\$ 525	\$ 160	\$ 13,130	\$ 2,239,357	\$ -	\$ 500	\$ 3,085
-	-	-	-	-	-	-	-	-
-	19,824	-	75	-	-	-	-	-
<u>\$ 1,386</u>	<u>\$ 100,294</u>	<u>\$ 525</u>	<u>\$ 235</u>	<u>\$ 13,130</u>	<u>\$ 2,239,357</u>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 3,085</u>
\$ -	\$ 100,294	\$ 525	\$ 235	\$ 13,130	\$ 2,239,357	\$ -	\$ 500	\$ 3,085
1,386	-	-	-	-	-	-	-	-
<u>\$ 1,386</u>	<u>\$ 100,294</u>	<u>\$ 525</u>	<u>\$ 235</u>	<u>\$ 13,130</u>	<u>\$ 2,239,357</u>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 3,085</u>

Continued on next page

HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 AGENCY FUNDS
 December 31, 2010
 (Continued)

<u>Assets</u>	Coroner's Training and Education	Education Plate Fee	Payroll Withholding	Homestead Rebate	HEA 1001-2008 State Homestead Credit	State Share 2008 Prior Delinquent
Cash and cash equivalents	\$ 888	\$ -	\$ -	\$ 168,340	\$ 33,326	\$ -
Receivables:						
Accounts	-	-	37,343	-	-	-
Taxes	-	-	-	-	-	-
Intergovernmental receivable	-	1,275	-	-	-	-
Total assets	<u>\$ 888</u>	<u>\$ 1,275</u>	<u>\$ 37,343</u>	<u>\$ 168,340</u>	<u>\$ 33,326</u>	<u>\$ -</u>
 <u>Liabilities</u>						
Liabilities:						
State fees payable	\$ 888	\$ 1,275	\$ -	\$ -	\$ -	\$ -
Trust funds payable	-	-	37,343	168,340	33,326	-
Total liabilities	<u>\$ 888</u>	<u>\$ 1,275</u>	<u>\$ 37,343</u>	<u>\$ 168,340</u>	<u>\$ 33,326</u>	<u>\$ -</u>

State Welfare Excise Tax	Final HEA 1001-2008 State Homestead Credit	Inmate Trust	Juvenile Inmate Trust	Totals
\$ -	\$ -	\$ 17,084	\$ 185	\$ 17,475,466
-	-	-	-	37,343
-	-	-	-	12,622,079
-	-	-	-	<u>4,981,647</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,084</u>	<u>\$ 185</u>	<u>\$ 35,116,535</u>
\$ -	\$ -	\$ -	\$ -	\$ 2,419,385
-	-	17,084	185	<u>32,697,150</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,084</u>	<u>\$ 185</u>	<u>\$ 35,116,535</u>

HAMILTON COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
 AGENCY FUNDS
 For The Year Ended December 31, 2010

	Tax Sale Surplus	Tax Sale Redemption	Surplus Tax	State Fines And Forfeitures	Clerk of the Circuit Court	County Sheriff	County Treasurer
Assets:							
Cash and cash equivalents, January 1	\$ 7,803,042	\$ 29,467	\$ 1,951,544	\$ 25,202	\$ 1,511,143	\$ 15,391	\$ 8,638,797
Additions	5,233,769	1,883,816	3,322,445	247,275	15,610,422	12,584,772	449,073,011
Deductions	(8,010,865)	(1,747,693)	(5,047,923)	(221,850)	(15,426,444)	(12,584,337)	(449,973,954)
Cash and cash equivalents, December 31	<u>5,025,946</u>	<u>165,590</u>	<u>226,066</u>	<u>50,627</u>	<u>1,695,121</u>	<u>15,826</u>	<u>7,737,854</u>
Accounts receivable, January 1	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-
Deductions	-	-	-	-	-	-	-
Accounts receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Taxes receivable, January 1	-	-	-	-	-	-	31,056,373
Additions	-	-	-	-	-	-	368,446,334
Deductions	-	-	-	-	-	-	(386,880,628)
Taxes receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,622,079</u>
Intergovernmental receivable, January 1	-	-	-	17,408	-	-	5,451,511
Additions	-	-	-	9,469	-	-	44,630,511
Deductions	-	-	-	(17,408)	-	-	(45,131,018)
Intergovernmental receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,469</u>	<u>-</u>	<u>-</u>	<u>4,951,004</u>
Total assets, December 31	<u>\$ 5,025,946</u>	<u>\$ 165,590</u>	<u>\$ 226,066</u>	<u>\$ 60,096</u>	<u>\$ 1,695,121</u>	<u>\$ 15,826</u>	<u>\$ 25,310,937</u>
Liabilities:							
State fees payable, January 1	\$ -	\$ -	\$ -	\$ 42,610	\$ -	\$ -	\$ -
Additions	-	-	-	256,744	-	-	-
Deductions	-	-	-	(239,258)	-	-	-
State fees payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>60,096</u>	<u>-</u>	<u>-</u>	<u>-</u>
Trust funds payable, January 1	7,803,042	29,467	1,951,544	-	1,511,143	15,391	45,146,681
Additions	5,233,769	1,883,816	3,322,445	-	15,610,422	12,584,772	448,572,504
Deductions	(8,010,865)	(1,747,693)	(5,047,923)	-	(15,426,444)	(12,584,337)	(468,408,248)
Trust funds payable, December 31	<u>5,025,946</u>	<u>165,590</u>	<u>226,066</u>	<u>-</u>	<u>1,695,121</u>	<u>15,826</u>	<u>25,310,937</u>
Total liabilities, December 31	<u>\$ 5,025,946</u>	<u>\$ 165,590</u>	<u>\$ 226,066</u>	<u>\$ 60,096</u>	<u>\$ 1,695,121</u>	<u>\$ 15,826</u>	<u>\$ 25,310,937</u>

County Prosecutor	Infraction Judgment	Adult Offender Interstate Compact	Child Restraint System Fine	Mortgage Fee	Inheritance Tax	Tax Distribution	Overweight Vehicles	State Sales Disclosure Fee
\$ 225	\$ 46,999	\$ -	\$ 275	\$ 8,791	\$ 1,435,170	\$ 1,117,353	\$ -	\$ 4,098
33,242	649,922	1,613	2,315	52,429	5,377,294	434,104,773	1,801	34,677
(32,081)	(616,451)	(1,088)	(2,430)	(48,090)	(4,573,107)	(435,222,126)	(1,301)	(35,690)
<u>1,386</u>	<u>80,470</u>	<u>525</u>	<u>160</u>	<u>13,130</u>	<u>2,239,357</u>	<u>-</u>	<u>500</u>	<u>3,085</u>
-	38,502	112	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	(38,502)	(112)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	24,665	-	150	-	-	-	-	-
-	19,824	-	75	-	-	-	-	-
-	(24,665)	-	(150)	-	-	-	-	-
-	19,824	-	75	-	-	-	-	-
<u>\$ 1,386</u>	<u>\$ 100,294</u>	<u>\$ 525</u>	<u>\$ 235</u>	<u>\$ 13,130</u>	<u>\$ 2,239,357</u>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 3,085</u>

\$ -	\$ 71,664	\$ -	\$ 425	\$ 8,791	\$ 1,435,170	\$ -	\$ -	\$ 4,098
-	669,746	1,613	2,390	52,429	5,377,294	-	1,801	34,677
-	(641,116)	(1,088)	(2,580)	(48,090)	(4,573,107)	-	(1,301)	(35,690)
-	100,294	525	235	13,130	2,239,357	-	500	3,085
225	-	-	-	-	-	1,117,353	-	-
33,242	-	-	-	-	-	434,104,773	-	-
(32,081)	-	-	-	-	-	(435,222,126)	-	-
<u>1,386</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 1,386</u>	<u>\$ 100,294</u>	<u>\$ 525</u>	<u>\$ 235</u>	<u>\$ 13,130</u>	<u>\$ 2,239,357</u>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 3,085</u>

Continued on next page

HAMILTON COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
 AGENCY FUNDS
 For The Year Ended December 31, 2010
 (Continued)

	Coroner's Training and Education	Education Plate Fee	Payroll Withholding	Homestead Rebate	HEA 1001-2008 State Homestead Credit	State Share 2008 Prior Delinquent
Assets:						
Cash and cash equivalents, January 1	\$ 731	\$ -	\$ -	\$ 168,148	\$ -	\$ -
Additions	10,721	14,344	986,941	8,992	5,609,282	3,448
Deductions	(10,564)	(14,344)	(986,941)	(8,800)	(5,575,956)	(3,448)
Cash and cash equivalents, December 31	<u>888</u>	<u>-</u>	<u>-</u>	<u>168,340</u>	<u>33,326</u>	<u>-</u>
Accounts receivable, January 1	-	-	76,136	-	-	-
Additions	-	-	37,343	-	-	-
Deductions	-	-	(76,136)	-	-	-
Accounts receivable, December 31	<u>-</u>	<u>-</u>	<u>37,343</u>	<u>-</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>
Intergovernmental receivable, January 1	-	3,618	-	-	-	-
Additions	-	1,275	-	-	-	-
Deductions	-	(3,618)	-	-	-	-
Intergovernmental receivable, December 31	<u>-</u>	<u>1,275</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets, December 31	<u>\$ 888</u>	<u>\$ 1,275</u>	<u>\$ 37,343</u>	<u>\$ 168,340</u>	<u>\$ 33,326</u>	<u>\$ -</u>
Liabilities:						
State fees payable, January 1	\$ 731	\$ 3,618	\$ -	\$ -	\$ -	\$ -
Additions	10,721	15,619	-	-	-	-
Deductions	(10,564)	(17,962)	-	-	-	-
State fees payable, December 31	<u>888</u>	<u>1,275</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Trust funds payable, January 1	-	-	-	168,148	-	-
Additions	-	-	1,024,284	8,992	5,609,282	3,448
Deductions	-	-	(986,941)	(8,800)	(5,575,956)	(3,448)
Trust funds payable, December 31	<u>-</u>	<u>-</u>	<u>37,343</u>	<u>168,340</u>	<u>33,326</u>	<u>-</u>
Total liabilities, December 31	<u>\$ 888</u>	<u>\$ 1,275</u>	<u>\$ 37,343</u>	<u>\$ 168,340</u>	<u>\$ 33,326</u>	<u>\$ -</u>

State Welfare Excise Tax	Final HEA 1001-2008 State Homestead Credit	Inmate Trust	Juvenile Inmate Trust	Totals
\$ -	\$ -	\$ -	\$ 383	\$ 22,756,759
15,376,743	1,362,428	678,750	10,145	952,275,370
<u>(15,376,743)</u>	<u>(1,362,428)</u>	<u>(661,666)</u>	<u>(10,343)</u>	<u>(957,556,663)</u>
-	-	17,084	185	17,475,466
-	-	-	-	114,750
-	-	-	-	37,343
-	-	-	-	<u>(114,750)</u>
-	-	-	-	37,343
-	-	-	-	31,056,373
-	-	-	-	368,446,334
-	-	-	-	<u>(386,880,628)</u>
-	-	-	-	12,622,079
-	-	-	-	5,497,352
-	-	-	-	44,661,154
-	-	-	-	<u>(45,176,859)</u>
-	-	-	-	4,981,647
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,084</u>	<u>\$ 185</u>	<u>\$ 35,116,535</u>
\$ -	\$ -	\$ -	\$ -	\$ 1,567,107
-	-	-	-	6,423,034
-	-	-	-	<u>(5,570,756)</u>
-	-	-	-	2,419,385
-	-	-	383	57,743,377
15,376,743	1,362,428	678,750	10,145	945,419,815
<u>(15,376,743)</u>	<u>(1,362,428)</u>	<u>(661,666)</u>	<u>(10,343)</u>	<u>(970,466,042)</u>
-	-	17,084	185	32,697,150
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,084</u>	<u>\$ 185</u>	<u>\$ 35,116,535</u>

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STATISTICAL SECTION

STATISTICAL SECTION

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>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	185-191
Revenue Capacity These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	192-195
Debt Capacity 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.	196-202
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	203-205
Operating Information 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.	206-207

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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HAMILTON COUNTY
Net Assets by Component
As of December 31,

	2010	2009	2008	2007	2006	2005	2004	2003
Primary Government								
Governmental Activities:								
Invested in capital assets,								
net of related debt	\$ 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	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	20,698,883	41,905,605	32,858,346	29,399,526	27,230,678	36,981,084	19,832,288	12,473,300
Total governmental activities net assets	<u>\$ 741,312,768</u>	<u>\$ 798,213,733</u>	<u>\$ 778,548,671</u>	<u>\$ 762,611,747</u>	<u>\$ 737,923,761</u>	<u>\$ 737,043,812</u>	<u>\$ 692,579,150</u>	<u>\$ 148,539,580</u>
Component Unit-Activities								
Riverview Hospital:								
Invested in capital assets,								
net of related debt	\$ 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	6,865,899	11,226,658	10,604,933	9,144,852	5,691,411	9,370,894	24,521,745	10,915,296
Unrestricted	71,365,996	62,454,798	50,502,391	59,737,270	61,853,425	60,622,512	53,957,678	46,918,057
Total component unit net assets	<u>\$ 115,922,212</u>	<u>\$ 109,663,161</u>	<u>\$ 98,953,616</u>	<u>\$ 100,000,541</u>	<u>\$ 99,936,882</u>	<u>\$ 91,214,870</u>	<u>\$ 86,703,781</u>	<u>\$ 77,747,906</u>

Note: The County has elected to present only eight 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,

	2010	2009	2008	2007	2006	2005	2004	2003
Governmental Activities								
Expenses:								
General government	\$ 57,763,663	\$ 64,439,397	\$ 56,038,058	\$ 44,816,836	\$ 78,228,327	\$ 38,938,090	\$ 41,226,511	\$ 34,515,043
Public safety	32,614,575	30,778,837	35,900,786	24,863,518	20,730,240	21,600,044	20,298,770	19,702,224
Highways and streets	74,094,190	18,265,047	15,881,328	5,250,904	22,554,847	12,433,892	14,143,946	11,331,121
Health and welfare	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	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	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	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	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	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	54,480	16,885	44,598	139,137	137,480	174,164	248,107	408,582
Health and welfare	494,444	655,412	1,823,422	1,275,293	1,181,456	1,035,839	782,791	320,891
Culture and recreation	403,009	437,488	391,469	360,053	353,909	357,531	330,418	426,775
Operating grants and contributions								
General government	9,926,144	16,530,733	8,374,431	5,850,488	6,886,829	6,872,737	5,027,642	2,332,603
Public safety	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	5,902,268	10,033,469	5,642,258	17,306,626	7,625,202	6,699,387	8,406,831	7,161,362
Health and welfare	1,006,190	1,091,017	1,052,840	722,049	851,595	844,948	822,611	386,048
Culture and recreation	790,632	333,545	315,316	401,307	227,049	569,904	256,090	34,458
Capital grants and contributions	4,812,385	3,763,146	7,926,545	12,395,932	12,309,383	12,213,468	-	-
Total revenues	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):	(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	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	17,603,371	32,705,361	36,360,794	32,254,052	32,565,870	33,798,846	25,068,745	-
Other taxes	4,753,964	4,217,961	4,483,627	4,178,416	3,216,489	1,781,189	929,290	-
Other	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	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	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	\$ (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)

Component Unit Activities	2010	2009	2008	2007	2006	2005	2004	2003
Expenses:								
Riverview Hospital	\$ 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>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	138,246,885	137,073,497	138,554,069	128,470,518	128,303,583	118,820,212	110,545,926	96,216,127
Total revenues	<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>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	-	-	-	-	-	-	1,500,000	-
Miscellaneous	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>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>\$ 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 eight 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 expenses 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.

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

	2010	2009	2008	2007	2006	2005	2004	2003
General Fund								
Reserved	\$ 788,554	\$ 2,085,804	\$ 2,770,998	\$ 1,189,545	\$ 2,768,446	\$ 631,986	\$ 1,446,112	\$ 1,856,212
Unreserved	10,886,344	18,448,068	23,991,517	24,334,664	21,876,315	18,384,484	7,914,885	8,651,233
Total general fund	\$ 11,674,898	\$ 20,533,872	\$ 26,762,515	\$ 25,524,209	\$ 24,644,761	\$ 19,016,470	\$ 9,360,997	\$ 10,507,445
All other governmental funds:								
Reserved	\$ 24,768,463	\$ 27,543,744	\$ 30,059,576	\$ 34,475,351 ^b	\$ 21,690,347	\$ 19,170,231	\$ 19,006,599	\$ 14,937,965
Unreserved, reported in:								
Special revenue funds	50,753,400	50,784,087	44,419,623	43,480,454	39,239,539	38,329,126	29,732,276	28,236,027
Capital projects funds	24,523,922	27,589,943	37,495,149	45,315,801	45,495,999	39,225,985	44,125,756 ^a	21,699,741
Total all other governmental funds	\$ 100,045,785	\$ 105,917,774	\$ 111,974,348	\$ 123,271,606	\$ 106,425,885	\$ 96,725,342	\$ 92,864,631	\$ 64,873,733

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

^a Includes unexpended bond proceeds for juvenile detention center project.

^b 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,

	2010	2009	2008	2007	2006	2005	2004	2003
Revenues								
Taxes	\$ 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	346,595	234,679	334,110	334,450	270,880	253,955	289,132	293,412
Intergovernmental	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	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	2,927,277	2,710,634	2,448,768	1,913,909	1,999,846	2,144,504	2,100,170	1,877,847
Special assessments	2,228,134	1,758,937	2,521,739	2,159,681	1,884,473	1,547,029	904,464	1,383,801
Miscellaneous	1,639,918	3,344,713	6,442,347	10,591,954	12,208,375	6,144,188	3,214,730	4,442,538
Total revenues	<u>\$ 118,971,916</u>	<u>\$ 141,334,161</u>	<u>\$ 132,030,882</u>	<u>\$ 141,158,768</u>	<u>\$ 126,115,443</u>	<u>\$ 117,673,603</u>	<u>\$ 94,094,625</u>	<u>\$ 94,000,748</u>
Expenditures								
Current:								
General government	\$ 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	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	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	2,774,047	3,481,318	5,821,709	4,382,814	5,271,473	5,142,700	3,659,547	3,100,583
Culture and recreation	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	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	12,160,000	13,155,000	38,330,000	24,975,000	12,060,000	10,880,000	9,015,000	8,080,000
Interest	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	410,128	97,071	437,483	99,514	369,723	970,222	-	112,256
Total expenditures	<u>\$ 148,589,628</u>	<u>\$ 155,784,893</u>	<u>\$ 187,334,099</u>	<u>\$ 153,833,599</u>	<u>\$ 142,200,584</u>	<u>\$ 117,695,120</u>	<u>\$ 103,261,434</u>	<u>\$ 114,871,468</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (29,617,712)</u>	<u>\$ (14,450,732)</u>	<u>\$ (55,303,217)</u>	<u>\$ (12,674,831)</u>	<u>\$ (16,085,141)</u>	<u>\$ (21,517)</u>	<u>\$ (9,166,809)</u>	<u>\$ (20,870,720)</u>

HAMILTON COUNTY

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

	2010	2009	2008	2007	2006	2005	2004	2003
Other Financing Sources (Uses)								
Transfers in	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	(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	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	71,749	15,515	1,960,735	-	(158,247)	1,975,164	1,001,259	-
Contributions	-	-	1,628,530	-	-	-	-	-
Payment to refunded bond escrow	(11,795,000)	-	-	-	-	(49,107,200)	-	-
Total other financing sources (uses)	\$ 14,886,749	\$ 2,165,515	\$ 45,244,265	\$ 30,400,000	\$ 31,021,753	\$ 13,537,964	\$ 36,011,259	\$ 10,005,000
Net change in fund balance	\$ (14,730,963)	\$ (12,285,217)	\$ (10,058,952)	\$ 17,725,169	\$ 14,936,612	\$ 13,516,447	\$ 26,844,450	\$ (10,865,720)
Debt service as a percentage of noncapital expenditures	18.8%	17.6%	33.7%	32.1%	17.3%	20.3%	17.7%	15.9%

Note: The County has elected to present only eight 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.

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

Year Payable	Real Property					Total	Total Direct Tax Rate
	Residential	Commercial	Industry	Other (3)	Total		
2010	\$ 4,132,074,818	\$ 1,918,565,178	\$ 134,741,968	\$ 138,482,783	\$ 6,323,864,746	\$ 0.2724	
2009	4,043,139,132 (5)	1,779,908,239	126,632,125	137,871,371	6,087,550,862	0.2753	
2008	5,511,729,710	1,621,140,830	119,997,846	155,392,998	7,408,261,384	0.2131	
2007	5,017,384,543	1,492,253,108	117,574,289	154,255,735	6,781,467,675	0.2191	
2006	4,218,972,650	1,199,975,623	100,559,078	146,427,072	5,665,934,423	0.2338	
2005	3,895,776,678	1,102,556,152	97,182,801	156,215,368	5,251,730,999	0.2375	
2004	3,632,360,955	1,048,171,552	96,625,771	208,164,845	4,985,323,123	0.2305	
2003	3,411,599,855	1,049,594,499	96,631,597	170,255,494	4,728,081,445	0.2193	
2002	N/A	N/A	N/A	N/A	N/A	0.3310	
2001	N/A	N/A	N/A	N/A	N/A	1.0055	

Year Payable	Total Real and Personal Property (4)			Less: Tax Increment District	Total	True Tax Value (2)	Total Direct Tax Rate
	Personal Property (4)	Personal Property	Assessed Value (1)				
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	
2001	N/A	2,822,646,999	45,806,965	2,776,840,034	8,330,520,102	1.0055	

(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

	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
County Direct Rates										
General	\$ 0.1648	\$ 0.1529	\$ 0.1136	\$ 0.1147	\$ 0.1200	\$ 0.1167	\$ 0.1184	\$ 0.1002	\$ 0.1539	\$ 0.5044
Property Reassessment	-	0.0027	0.0021	0.0022	0.0024	0.0031	0.0030	0.0031	0.0052	0.0156
2002 Animal Control Bond	0.0004	0.0010	0.0008	0.0009	0.0010	0.0010	0.0011	-	-	-
Debt Service	0.0158	0.0159	-	-	0.0039	0.0091	-	-	-	-
Lease Rental Payment	0.0130	0.0141	0.0113	0.0127	0.0141	0.0154	0.0174	0.0176	0.0294	0.0941
Cumulative Courthouse	0.0026	0.0022	0.0022	0.0023	0.0027	0.0029	-	-	-	-
County Major Bridge	0.0158	0.0158	0.0158	0.0158	0.0172	0.0172	0.0172	0.0172	0.0267	0.0800
Health	0.0058	0.0041	0.0057	0.0073	0.0039	0.0054	0.0054	0.0051	0.0075	0.0147
Jail Lease Rental	0.0065	0.0068	0.0053	0.0059	0.0066	0.0071	0.0081	0.0082	0.0137	0.0437
Cum Bridge Bldg.	-	-	-	-	-	-	0.0030	0.0031	0.0052	0.0171
Jail Bond	0.0097	0.0161	0.0094	0.0087	0.0076	-	-	-	-	-
Park and Recreation	0.0164	0.0159	0.0114	0.0123	0.0084	0.0106	0.0108	0.0192	0.0283	0.0518
2002 Park Bond	0.0020	0.0018	0.0016	0.0018	0.0020	0.0022	0.0018	0.0016	-	-
2004 Park Bond #2	0.0038	-	-	0.0018	0.0012	0.0030	-	-	-	-
Cumulative Capital Development	0.0158	0.0158	0.0158	0.0158	0.0172	0.0172	0.0172	0.0172	0.0267	0.0800
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	0.1041
Total Direct Rate	\$ 0.2724	\$ 0.2753	\$ 0.2131	\$ 0.2191	\$ 0.2338	\$ 0.2375	\$ 0.2305	\$ 0.2193	\$ 0.3310	\$ 1.0055
Solid Waste	0.0030	0.0029	0.0023	0.0024	0.0027	0.0028	0.0029	-	-	-
City Rates										
Noblesville	1.0276	1.0615	0.7814	0.7670	0.8189	0.7770	0.7571	0.7069	0.9929	2.9263
Carmel	0.6664	0.6664	0.5033	0.4329	0.5282	0.5299	0.5284	0.3747	0.5642	1.7103
Westfield (1)	0.6606	0.6606	0.3700	-	-	-	-	-	-	-
Town Rates	.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	1.3641-4.44806
Township Rates	.0663-.2378	.0722-.3079	.0503-.2547	.0478-.2627	.0652-.2761	.0597-.2838	.0037-.1381	.0046-.1414	.0090-.2001	.0990-6.280
Library Rates	0.350-.0823	.0365-.1040	.040-.0606	.0405-.0742	.052-.0840	.0332-.0716	.0322-.0717	.0304-.0690	.0512-.1410	.1546-.3819
School Districts	.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	4.7806-7.7517

(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	2010		2001	
	Taxable Assessed Value	Percent of Total County Assessed Value*	Taxable Assessed Value	Percent of Total County Assessed Value*
Duke Realty/Duke Weeks Realty LP	\$ 244,378,120	1.35%	\$ 83,772,630	0.92%
Clarian Health North LLC	211,261,650	1.17%		
Duke Energy, formerly PSI Energy	101,315,210	0.56%	57,077,640	0.62%
Washington National Life Insurance	88,948,600	0.49%		
MRI Spring Mill Miamiidian LLC	87,637,920	0.49%		
Sallie Mae Inc./RE Services LLC	84,972,490	0.47%	40,089,380	0.44%
Hamilton Town Center	83,472,100	0.46%		
Clay Terrace Partners LLC	80,115,200	0.44%		
Regency Windsor Sunblest II	64,444,330	0.37%	33,930,720	0.37%
MSI Crosspoint Indianapolis Grocery/Marsh/JL Capital	64,145,320	0.36%	44,704,810	0.49%
Conseco/Bankers National Life			78,601,240	0.86%
Thomson Consumer Electronics			50,438,930	0.55%
Wal Mart Stores			37,261,080	0.41%
GTE North, Inc./Metropolitan Life Insurance			35,163,280	0.38%
AMLI at Conner Farms, LP/Landmark on Spring Mill			30,017,240	0.33%
Totals	\$ 1,110,690,940	6.16%	\$ 491,056,950	5.37%

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
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%
2001	28,272,740	25,302,613	89.49%

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 ¹	Debt Per Capita ¹
	Property Tax					Revenue Bonds							
	Building Corporation Bonds	Park Bonds	General Obligation Bonds	COIT Bonds	Tax Incremental Bonds	Bond Anticipation Notes							
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		
2001	31,202,202	-	-	67,975,000	8,825,000	-	-	-	108,002,202	1.35%	551		

¹ 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
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
2001	31,202,202	-	-	31,202,202	2,226,260	28,975,942	1.04%	148

¹ 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, 2010 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

	<u>Debt Outstanding</u>	<u>Percentage Applicable to County¹</u>	<u>Amount of Direct and Overlapping Debt</u>
Direct Debt			
Hamilton County	\$ 176,554,692	100.0%	\$ 176,554,692
Overlapping Debt:			
Property Tax Supported Debt:			
Carmel Clay Schools	191,150,000	37.73%	72,114,506
Carmel Clay Public Library	13,470,000	37.73%	5,081,781
Carmel Redevelopment Authority	115,671,413	30.49%	35,267,256
Hamilton-Southeastern School Corporation	306,503,975	32.51%	99,633,688
Hamilton Heights School Corporation	22,116,916	3.90%	861,519
Hamilton North Public Library	1,635,000	2.95%	48,200
Noblesville Redevelopment Authority	6,005,000	12.74%	765,301
Noblesville Schools	177,454,675	13.54%	24,027,287
Hamilton East Public Library	23,435,000	46.05%	10,790,985
Sheridan Community School Corporation	27,108,150	1.21%	329,333
Sheridan Public Library	1,660,000	1.21%	20,167
Westfield-Washington School Corporation	203,540,000	11.12%	22,626,959
Westfield Public Library	1,260,000	11.12%	140,071
Town of Cicero	336,986	1.20%	4,043
City of Noblesville	31,240,000	12.74%	3,981,348
City of Carmel	800,000	30.53%	244,202
Town of Fishers	60,645,000	28.85%	17,495,312
Town of Sheridan	592,675	0.42%	2,461
City of Westfield	7,608,000	9.98%	759,378
Clay Township	48,890,000	37.73%	18,444,563
Delaware Township	2,560,000	13.15%	336,680
Fall Creek Township	390,000	17.81%	69,441
Total Property Tax Supported Debt	\$ 1,244,072,790		\$ 313,044,482

HAMILTON COUNTY
Direct and Overlapping Debt

Overlapping Debt (continued):			
Income Tax Supported Debt			
City of Carmel	122,155,000	30.53%	37,288,118
City of Noblesville	7,095,000	12.74%	904,215
Town of Fishers	12,910,000	28.85%	3,724,371
Total Income Tax Supported Debt	\$ 142,160,000		\$ 41,916,704
Tax Increment Financing Debt			
City of Carmel	52,031,072	7.43%	3,865,724
Town of Fishers	20,000,000	0.13%	25,905
City of Westfield	6,845,000	0.54%	36,642
City of Noblesville	157,770,000	2.98%	4,704,395
Total Tax Increment Financing Debt	\$ 236,646,072		\$ 8,632,666
Revenue-Supported Debt			
Town of Arcadia	1,072,243	0.21%	2,213
Town of Atlanta	497,000	0.07%	360
City of Carmel	95,645,000	30.53%	29,195,875
Town of Cicero	2,947,000	1.20%	35,360
Town of Fishers	5,870,000	28.85%	1,693,420
City of Noblesville	30,710,000	12.74%	3,913,803
Town of Sheridan	6,416,280	0.42%	26,643
Town of Westfield	46,941,282	9.98%	4,685,354
Total Revenue Supported Debt	\$ 190,098,805		\$ 39,553,028
Subtotal Overlapping Debt	\$ 1,812,977,667		\$ 403,146,879
Total Direct and Overlapping Debt	\$ 1,989,532,359		\$ 579,701,571

¹ Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the subdivision. The valuation used were for the 2010 collection year.

Source: Hamilton County Auditors Office

HAMILTON COUNTY

Legal Debt Margin

Legal Debt Margin Calculation for Fiscal Year 2010

Assessed value	\$ 5,887,380,650
Debt Limit (2% of assessed value)	117,747,613
Debt applicable to unit	<u>44,935,000</u>
Legal debt margin	<u><u>\$ 72,812,613</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
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%
2001	55,536,801	27,825,000	27,711,801	50.10%

(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	Principal	Interest	Coverage	Tax Increment	Principal	Interest	Coverage
2010	\$ 29,955,394	\$ 4,255,000	\$ 3,021,421	4.12	\$ 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
2001	27,821,967	740,000	435,449	23.67	1,306,798	-	115,470	11.32

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		Operating		Net Revenue Available for		Debt Service Requirements			Coverage
	Revenue	Expenses (A)	Expenses (A)	Debt Service	Debt Service	Principal	Interest	Total		
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	
2001	85,735,368	75,419,055	10,316,313	710,000	1,529,982	2,239,982			4.61	

(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 ¹	School Enrollment ²	Unemployment Rates ¹	Personal Income (millions of dollars) ³	Per Capita Personal Income ³
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
2001	196,103	36,490	2.30%	8,019.0	43,251

Source:

- ¹ State of Indiana, Department of Workforce Development
- ² State of Indiana, Department of Education for students attending Hamilton County Schools.
- ³ 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	2010			2001		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Sallie Mae Loan Service	2,500	1	2.30%	1,800	2	1.79%
CNO Financial Group, Inc. (formerly Conseco, Inc.)	1,800	2	1.66%	3,200	1	3.19%
Liberty Mutual Insurance	1,200	3	1.10%			
I.U. Medical North Hospital (formerly Clarian North)	1,200	4	1.10%			
The Capital Group	950	5	0.87%			
Resort Condo International	900	6	0.83%	1,100	5	1.10%
St. Vincent Health	850	7	0.78%			
Firestone	800	8	0.74%			
Midwest ISO	725	9	0.67%			
SMC Corporation of America	725	10	0.67%			
Marsh Supermarkets, Inc.				1,325	4	1.32%
Thomson Consumer Electronics				1,700	3	1.69%
Firestone				625	6	0.62%
Banc One Consumer Financial				600	7	0.60%
Charles Schwab & Co.				1,000	8	1.00%
Verizon				900	9	0.90%
Macmillan Publishing				750	10	0.75%
Total	11,650		10.72%	13,000		12.96%

Source: Hamilton County Alliance

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

	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
General Government	448	492	439	420	440	420	403	432	413	411
Public Safety										
Sheriff										
Officers	222	222	236	226	212	164	146	149	161	166
Reserves (Volunteers)	26	28	29	8	31	30	30	25	25	25
Highway	44	46	45	45	49	52	52	60	58	57
Health Department	21	28	28	25	25	24	24	26	23	23
Culture and Recreation	15	18	19	18	17	17	16	19	19	16
County Total	<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>	<u>698</u>
Component Unit										
Riverview Hospital	<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>	<u>585</u>

Source: Hamilton County Auditor's Office

HAMILTON COUNTY
Operating Indicators by Function/Program
Last Eight Fiscal Years

	2010	2009	2008	2007	2006	2005	2004	2003
General Government								
Building Permits Issued ^{1,2}								
Residential (Single/Multi Families)	14	14	33	87	76	95	94	64
Commercial	3	1	18	13	4	7	8	7
Estimated Property Value of Building Permits Issued	\$ 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	623	568	1,287	1,751	2,089	1,881	1,672	1,835
Public Safety								
Sheriff:								
Physical Arrests	1,250	1,355	1,335	1,274	959	797	608	421
Parking Violations	1	4	5	2	6	12	1	8
Traffic Violations	4,215	6,929	4,620	3,463	3,868	3,648	3,786	3,649
Highway and Streets								
Street Resurfacing (miles) ³	79	56	75	105	86	99	113	136
Potholes Repaired (tons)	3,637	3,240	4,556	1,540	1,139	1,296	825	1,212

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

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

³ 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 eight years.

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

	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
Public Safety										
Station /Adult Jail	1	1	1	1	1	1	1	1	1	1
Jail Annex (Investigations)	1	1	-	-	-	-	-	-	-	-
Juvenile Services Center	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
Other Public Works										
Highway/Streets(miles) ¹	629.1	688.1	686.9	689.9	691.5	740.2	766.8	777.0	954.6	949.0
Street Lights	7	7	7	7	7	5	5	4	3	3
Traffic Signals	31	32	30	30	22	23	22	20	23	20
Health and Welfare										
Health Department ²	1	-	-	-	-	-	-	-	-	-
Parks and Recreation										
Number of County Parks ²	61	62	62	59	59	52	52	50	54	49
Acreage	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	2,000.00
Golf Courses										
Public	14	14	14	17	17	17	17	17	17	15
Private	6	7	8	7	7	7	7	7	4	7
Swimming Pools										
Public	2	4	4	5	6	6	6	3	3	2
Private (semi-private)	247	237	237	170	170	170	147	8	8	7
Public Beaches	1	1	1	1	1	1	1	1	1	1
Riverview Hospital										
	1	1	1	1	1	1	1	1	1	1

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

³ Total number of parks within the County; not all operated by the County.

Source: Hamilton County Auditor's Office

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

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS
HAMILTON COUNTY, INDIANA
January 1, 2010 to December 31, 2010



FILED
07/19/2011

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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Dawn Coverdale	01-01-09 to 12-31-12
Treasurer	Kim Good	01-01-09 to 12-31-12
Clerk	Peggy Beaver	01-01-08 to 12-31-11
Sheriff	Douglas Carter Mark Bowen	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Recorder	Jennifer Hayden Mary Clark	01-01-07 to 12-31-10 01-01-11 to 12-31-14
President of the Board of County Commissioners	Steve Dillinger Christine Altman	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the County Council	Meredith Carter Jim Belden	01-01-10 to 12-31-10 01-01-11 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

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TO: THE OFFICIALS OF HAMILTON COUNTY

We have audited the general purpose financial statements of Hamilton County, as of and for the year ended December 31, 2010, as presented in its Comprehensive Annual Financial Report (CAFR), and have expressed our unqualified opinion thereon dated May 26, 2011. The CAFR is a separate report containing our Independent Auditor's Opinion on the general-purpose financial statements and is on file at the County. It is available upon request.

Included in the financial statements are the revenues and expenses from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with IC 36-8-16-14 and IC 36-8-16.5-41 these fees have been subject to an annual audit performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the individual fund and account group financial statements.

This supplemental report is intended to present our Supplemental Audit of Federal Awards which includes our Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133. Also included is the Schedule of Expenditures of Federal Awards and the related notes, as well as the Schedule of Findings and Questioned Costs.

The above schedules have been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, are fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

STATE BOARD OF ACCOUNTS

May 26, 2011



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

TO: THE OFFICIALS OF HAMILTON COUNTY, INDIANA

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Hamilton County (County), as of and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements and have issued our report thereon dated May 26, 2011. Our report includes a reference to other auditors. 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. Other auditors audited the financial statements of Riverview Hospital, as described in our report on the County's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis.

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

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

Compliance

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

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

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

STATE BOARD OF ACCOUNTS

May 26, 2011



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

TO: THE OFFICIALS OF HAMILTON COUNTY, INDIANA

Compliance

We have audited the compliance of Hamilton County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2010. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2010. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2010-1.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

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

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

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

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2010, and have issued our report thereon dated May 26, 2011. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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

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

STATE BOARD OF ACCOUNTS

May 26, 2011

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

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Pass-Through Indiana Department of Education			
Child Nutrition Cluster			
School Breakfast Program	10.553	FY 2010	\$ 17,470
National School Lunch Program	10.555	FY 2010	21,365
Total for cluster			<u>38,835</u>
Total for federal grantor agency			<u>38,835</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Direct Grant			
CDBG - Entitlement Grants Cluster			
Community Development Block Grants/Entitlement Grants	14.218	FY 2008	3,801
		CDBG B-06-UC-18-0023	274,580
		B-08-UN-18-001	771,300
		FY 2009	280,521
		FY 2010	<u>6,810</u>
Total for program			<u>1,337,012</u>
Community Development Block Grant ARRA Entitlement Grants (CDBG-R) (Recovery Act Funded)	14.253	CDBG-R B-09-UT-18-0023	<u>183,117</u>
Total for cluster			<u>1,520,129</u>
Total for federal grantor agency			<u>1,520,129</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct Grant			
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.580	205-DJ-BX-1216	<u>3,215</u>
Direct Grant			
State Criminal Alien Assistance Program	16.606	2007 SCAAP 2008 SCAAP	7,655 <u>18,729</u>
Total for program			<u>26,384</u>
Direct Grant			
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government	16.804	2010-SB-B9-0024	<u>2,085</u>
Pass-Through Indiana Criminal Justice Institute			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	07-DJ-111	<u>4,342</u>
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	16.803	09-SRA-019	<u>115,580</u>
Total for federal grantor agency			<u>151,606</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation			
Highway Planning and Construction Cluster			
ARRA - Highway Planning and Construction	20.205	ARRA- 0900613	44,684
		ARRA - 0901290	15,582
		ARRA - 0901235	77,632
		ARRA -0901152	29,526
		ARRA - 0901237	13,896
		ARRA - 0901236	<u>9,424</u>
Total for cluster			<u>190,744</u>
Federal Transit Cluster			
ARRA - Federal Transit - Capital Investment Grants	20.500	ARRA A249-09-321087	<u>262,680</u>
Pass-Through Indiana Criminal Justice Institute			
Highway Safety Cluster			
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601		
Aggressive Driving Project		FY 2009, FY 2010	57,550
DUI Task Force Enhancement Program		FY 2009, FY 2010	53,472
Big City/Big County Enforcement Program		FY 2009, FY 2010	91,543
OPO Banquet Equipment		FY 2009, FY 2010	<u>9,915</u>
Total for cluster			<u>212,480</u>
Direct Grant			
Airport Improvement Program	20.106	AIP 03-18-0103-20 AIP 03-18-0103-21	1,371,773 <u>367,705</u>
Total for program			<u>1,739,478</u>

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

HAMILTON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2010
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF TRANSPORTATION (continued)</u>			
Pass-Through Indiana Department of Transportation			
ARRA - Formula Grants for Other Than Urbanized Areas	20.509	ARRA - Transit 2010	469,117
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	C449-0-139A	19,780
Total for federal grantor agency			2,894,279
<u>U.S. DEPARTMENT OF ENERGY</u>			
Direct Grant			
ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128	DE-FOA-00000013	338,948
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana State Department of Health			
Immunization Cluster			
Immunization Grants	93.268	A70-1-07350	19,260
Pass-Through National Association of County and City Health Officials			
Medical Reserve Corps Small Grant Program	93.008	MRC 08-0355 MRC 10-0355	5,000 5,000
Total for program			10,000
Pass-Through Indiana State Department of Health			
Public Health Emergency Preparedness	93.069	BPRS 128-2 BPRS 128-3 BPRS 128-71	9,367 76,154 7,730
Total for program			93,251
Pass-Through Indiana Department of Child Services			
Child Support Enforcement	93.563		
County Clerk's Child Support Expenditures		FY 2010	67,197
County Prosecutor's Child Support Expenditures		FY 2010	333,152
County Court's Child Support Expenditures		FY 2010	34,190
Indirect Costs		FY 2010	232,809
Total for program			667,348
ARRA - Child Support Enforcement	93.563		
County Prosecutor's Child Support Incentive Expenditures		FY 2010	59,936
Total for program			727,284
Pass-Through Indiana State Department of Health			
National Bioterrorism Hospital Preparedness Program	93.889	H1N1 128-66 H1N1 128-67 A70-0-0531366	107,297 172,621 5,000
Total for program			284,918
Total for federal grantor agency			1,134,713
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security			
Non-Profit Security Program	97.008	C44P-1-015A	623,005
Pass-Through City of Indianapolis			
Non-Profit Security Program	97.008	USAI FY 05 USAI FY 05	468,611 51,781
Total for program			1,143,397
Pass-Through Indiana Department of Homeland Security			
Emergency Management Performance Grants	97.042	C44P-1-116A	63,952
Citizens Corps	97.053	2008-RC-D8-K004	63,563
State Homeland Security Program (SHSP)	97.073	C44P-9-435A	55,303
Total for federal grantor agency			1,326,215
Total federal awards expended			<u>\$ 7,404,725</u>

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

HAMILTON COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

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

Note 2. Subrecipients

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

Program Title	Federal CFDA Number	Amount Provided to Subrecipients
Community Development Block Grants/Entitlement Grants	14.218	\$ 936,233
ARRA – Community Development Block Grant ARRA Entitlement Grants (CDBG-R)(Recovery Act Funded)	14.253	182,042
ARRA – Edward Byrne Memorial Justice Assistance Grants (JAG) Program/Grants to States and Territories	16.803	105,685
ARRA – Federal Transit - Capital Investment Grants	20.500	262,680
ARRA - Formula Grants for Other Than Urbanized Areas	20.509	469,117
Alcohol Impaired Driving Countermeasures Incentive Grants 1	20.601	131,548
National Bioterrorism Hospital Preparedness Program	93.889	90,943

HAMILTON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted? no

Federal Awards:

Internal control over major programs:

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

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

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

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
20.509	CDBG – Entitlement Grant Cluster
81.128	ARRA – Formula Grants for Other Than Urbanized Areas
93.563	Energy Efficiency and Conservation Block Grant Program (EECBG)
97.008	Child Support Enforcement
	Non-Profit Security Program

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

Auditee qualified as low-risk auditee? yes

Section II – Financial Statement Findings

No matters are reportable.

HAMILTON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section III – Federal Award Findings and Questioned Costs

FINDING 2010-1 - DAVIS-BACON ACT

Federal Agency: U.S. Department of Energy
Federal Program: ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG)
CFDA Number: 81.128
Direct Grant
Auditee Contact Person: Dawn Coverdale
Title of Contact Person: County Auditor
Phone Number: 317-776-8401
Compliance Requirement: Davis-Bacon Act
Award Number: DE-FOA-00000013

DAVIS - BACON ACT

Compliance with the Davis-Bacon Act requires payment of federal prevailing wage rates for construction, repair or alteration work funded in whole or in part with the Energy Efficiency and Conservation Block Grant funds. The grantee must establish controls for monitoring wages paid by contractors. They must obtain recent and applicable wage rates from the U.S. Department of Labor and incorporate them into the construction contract. According to the project engineer, who administered the program, neither the project engineer nor anyone at the county level monitored compliance with Davis - Bacon Act provisions. Without the monitoring regarding the prevailing wage rates, employees could be paid hourly rates below what is established for their job classification.

CERCLA § 104(g) (1) states:

"All laborers and mechanics employed by contractors or subcontractors in the performance of construction, repair, or alteration work funded in whole or in part under this section shall be paid wages at rates not less than those prevailing on projects of a character similar in the locality as determined by the Secretary of Labor in accordance with the Davis-Bacon Act. The President shall not approve any such funding without first obtaining adequate assurance that required labor standards will be maintained upon the construction work."

CFR 40 § 31.36(i) (5) states:

"Compliance with the Davis-Bacon Act (40 U.S.C. 276a to 276a-7) as supplemented by Department of Labor regulations (29 CFR part 5). (Construction contracts in excess of \$2000 awarded by grantees and subgrantees when required by Federal grant program legislation)."

CFR 29 § 5.5(a)(3) states in part:

"(ii)(A) The contractor shall submit weekly for each week in which any contract work is performed a copy of all payrolls to the Department of Energy if the agency is a party to the contract, but if the agency is not such a party, the contractor will submit the payrolls to the applicant, sponsor, or owner, as the case may be, for transmission to the Department of Energy. The payrolls submitted shall set out accurately and completely all of the information required to be maintained under § 5.5(a)(3)(i) of Regulations, 29 CFR part 5. This information may be submitted in any form desired. Optional Form WH-347 is available for this purpose and may be purchased from the Superintendent of Documents (Federal Stock Number 029-005-00014-1), U.S. Government Printing Office, Washington, DC 20402. The prime

HAMILTON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

contractor is responsible for the submission of copies of payrolls by all subcontractors. (B) Each payroll submitted shall be accompanied by a 'Statement of Compliance,' signed by the contractor or subcontractor or his or her agent who pays or supervises the payment of the persons employed under the contract and shall certify the following: . . . (iii) The contractor or subcontractor shall make the records required under paragraph (a)(3)(i) of this section available for inspection, copying, or transcription by authorized representatives of the (write the name of the agency) or the Department of Labor, and shall permit such representatives to interview employees during working hours on the job. If the contractor or subcontractor fails to submit the required records or to make them available, the Federal agency may, after written notice to the contractor, sponsor, applicant, or owner, take such action as may be necessary to cause the suspension of any further payment, advance, or guarantee of funds. Furthermore, failure to submit the required records upon request or to make such records available may be grounds for debarment action pursuant to 29 CFR 5.12."

We recommended that County officials establish controls to ensure that federal prevailing wage rates are paid on construction contracts to be in compliance with the Davis-Bacon Act.

HAMILTON COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

Dawn Coverdale

Hamilton County Auditor



33 North Ninth Street

Noblesville, Indiana 46060

CORRECTIVE ACTION PLAN

FINDING 2010-1 – DAVIS-BACON ACT

Federal Agency: U.S. Department of Energy
Federal Program: ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG)
CFDA Number: 81.128
Federal Award No.: DE-FOA-00000013
Auditee Contact Person: Dawn Coverdale
Title of Contact Person: County Auditor
Phone Number: 317-776-8401

Hamilton County, working with the County Attorney will establish controls to ensure all County offices follow federal grant requirements for bidding projects and ensuring that federal prevailing wage rates are paid on construction contracts to be in compliance with the Davis-Bacon Act.

Dawn Coverdale

Dawn Coverdale
County Auditor
Hamilton County

HAMILTON COUNTY
OTHER REPORTS

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

County Auditor
County Sheriff
Park and Recreation Department

HAMILTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 31, 2011, with Dawn Coverdale, Auditor, and Robin Mills, Chief Deputy Auditor.