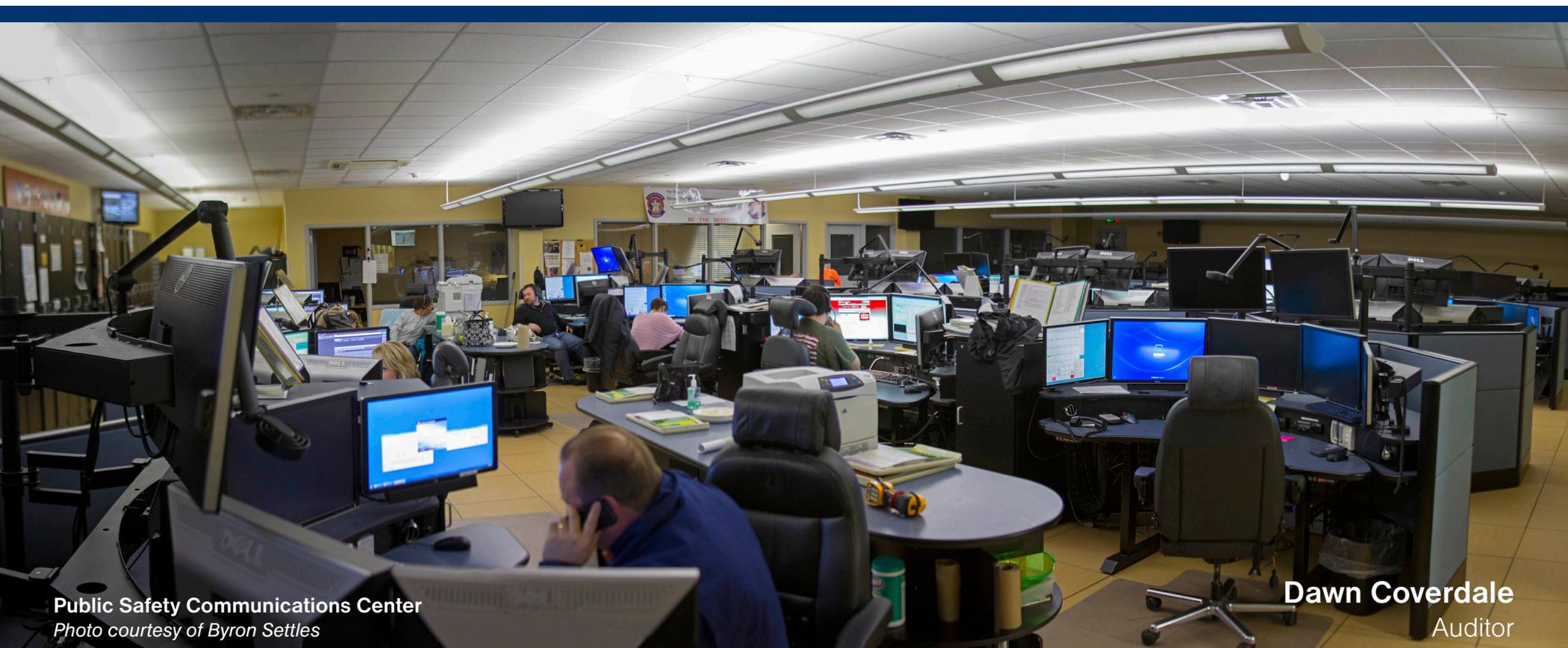


HAMILTON COUNTY INDIANA

One Hamilton County Square ★ Noblesville, Indiana



Public Safety Communications Center
Photo courtesy of Byron Settles

Dawn Coverdale
Auditor

COMPREHENSIVE ★ ANNUAL ★ FINANCIAL ★ REPORT

December 31, 2013

FILED

08/15/2014

COMPREHENSIVE ANNUAL FINANCIAL REPORT

2013

HAMILTON COUNTY, INDIANA

HAMILTON COUNTY
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2013

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Hamilton County Auditor

Dawn Coverdale, Auditor

Phone (317) 776-8400

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www.hamiltoncounty.in.gov

33 North Ninth Street, Suite L21

Noblesville, Indiana 46060-2200

June 20, 2014

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, 2013, as prepared by the Auditor's office, is hereby submitted. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County. The enclosed data is accurate in all material respects and is presented in a manner designed to fairly set forth the financial position and the results of operation of the various funds of the County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activity have been included.

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

ECONOMIC CONDITION AND OUTLOOK

General profile:

With its diverse and thriving economy, Hamilton County is Indiana's fastest growing, most educated, and wealthiest county. Located north of Indianapolis, the southern two thirds of the County have experienced the most growth. The U.S. Bureau of the Census estimated the number of County residents in 2013 as 296,693, a 8.1% increase since 2010, 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 82,000. 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 1,639 single-family building permits in 2012. This represents an increase of approximately 16.6% from 2011 permit levels which is indicative of the improvement in certain development activity due to the improved general economic outlook. The level of development that occurred this year in both the residential and non-residential sectors throughout the County reflects the underlying economic strength and resiliency of this area and positions the County to continue its long term

positive growth trend when the broader economy fully recovers.

The U.S. Bureau of Census ranks Hamilton County as being in the top one hundred most affluent Counties in the United States based upon its estimated median household income of \$84,821.

According to 2012 data, the County had an estimated per capita income of \$53,762 as compared to Indiana's per capita income of \$38,119. 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 2013 was only 5.8% compared to the annual average rate for Indiana of 8.0%. Employers in the area report low absenteeism and low turnover.

One key factor linked to the economic prosperity of the County relates to the level of education attained and maintained by its residents. Education levels, as well as computer literacy, are noticeably higher in Hamilton County when compared to the rest of the metropolitan area. The outstanding quality of education in the nationally recognized Hamilton County public school systems is a source of pride within the community. While many school systems are struggling with budget cuts or inadequacies, the Hamilton County public school system continues to expand. The Westfield school district has built a "smart campus" with the help of Verizon. Based on 2010 census data, the county has the 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 2008, according to State DOE data. Based on the 2010 census, 54.4% 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 owns the Indianapolis Executive Airport, which 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 2013 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 2012 data from the Indiana Department of Workforce Development, Labor Market Information, the total labor force in the County is at 145,103. Private sector employment in the County is a large component of the total employment increase. A variety of industries, including manufacturing, construction, wholesale and retail trade, and services have experienced significant growth. The number of jobs grew to about 108,000 in 2010, compared with just 15,000 in 1970. More than 66% 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:

Of all the characteristics of Hamilton County, the quality of life afforded 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 2012 Family Circle named Fishers one of the ten 'Best Towns for Families' and Fishers also ranked 12th of the top 100 'Best Places to Live in America' by Money Magazine and eleventh 'Best Place to Move' by Forbes. Also in 2013, Fishers was named nineteenth safest city in America. The City of Noblesville received national recognition in 2009 as one of Family Circle's "10 Best Towns for Families" and Money Magazine's "25 Best Places for Affordable Housing". In 2012 Money Magazine named Carmel as the number one 'Best Place to Live in America' and Livability.com named Carmel in the top ten 'Best City for Kids' in 2014. CNN Money Magazine named the City of Westfield one of the top fifty 'Best Places to Live' for 2013. Hamilton County is unique among counties in having four 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. Overall, roads and trails in the parks are being improved and the public use of these facilities is growing, a clear indication that citizens' recreational needs are being met. Additionally, Hamilton County is home to the Klipsch Music Center, one of the nation's premier outdoor concert venues, which hosts approximately 40 shows each year providing a variety of musical entertainment for residents of central Indiana.

One of the county's most famous attractions is Conner Prairie, a living history museum that serves as a nationally recognized center for research and education about the lives, times, attitudes and values of the early 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 2012, the Indianapolis Colts hosted the 2012 Super Bowl. For the 2010-11 football season the Colts began playing in the newly constructed football facility, Lucas Oil Stadium. The NBA's Indiana Pacers play basketball in one of the leagues' top venues, the Banker's Life Fieldhouse, which was new for the 1999-2000 season. The Indianapolis Indians continue to play at Victory Field, which was new for the 1996 season. And, of course, the Indianapolis Motor Speedway holds three major events each year including the Indianapolis 500 in May, the Allstate 400 at the Brickyard in July, and the Indianapolis MotoGP motorcycle race in September.

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

Regional leadership:

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

The Regional approach by local leaders stems from the recognition of the interdependent nature of the economy. Hamilton County is fortunate to have several major arterial roadways, such as I-465, I-69, U.S. 31, and S.R. 37. Thus, commuters can access local businesses with ease. In 2012, Hamilton County's total labor force was 145,103. Of this total, 15.8% represents workers who commute from surrounding counties and 40.5% 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

Public Safety Communications

In August 2012, Public Safety Communications in Hamilton County were consolidated into one operation handling more than 260,000 calls for service in 2013 with that number expected to increase in 2014. The full implementation of the consolidation continued throughout 2013 and included a major upgrade of the radio infrastructure including upgrading the radio console equipment in the Public Safety Communications Center. Early in 2013, the full-time use of the Carmel Communications Center was curtailed when the fire dispatch component was moved back to the Public Safety Communications Center in Noblesville. Several initiatives were implemented in the fall that were designed to decrease call processing times, ensure minimum staffing levels were met and to increase input from user agencies. Those initiatives are continuing into 2014 and appear to be successful thus far.

In 2014, the department will upgrade the audio recording system and will implement a new radio system, a new CAD system and, depending on the timing, a new backup dispatch center. In addition, the department has received authorization to hire an additional twelve dispatch staff members and a dedicated training officer. The new staff members will be hired throughout the year.

Public Safety Radio System

In 2013 Hamilton County upgraded the public safety radio system after evaluating coverage needs and assessing the importance of interoperability with surrounding jurisdictions and State agencies. The County Council and Board of Commissioners approved a bond issue of \$9.8 million to install and convert the current system with a P25 compliant trunked Motorola radio system. The new infrastructure will add four tower sites to the existing four sites, significantly improving the coverage especially in the high growth areas of Hamilton County including Carmel, Fishers, Noblesville and Westfield.

The infrastructure project would also replace every handheld and mobile radio used by police, fire, EMA, jail operations, Community Corrections, and Juvenile Services. The user equipment replacement also upgraded radios for schools, street departments, the health department, the county surveyor, and other public service agencies.

The new radio system will share a core computer with Marion County allowing seamless communications between Marion and Hamilton County police, fire, and EMS units. Most of the surrounding counties and the State of Indiana are currently using or soon will be using a P25 compliant Motorola infrastructure. The upgrade prepares Hamilton County for greater interoperability capacity. The contract was awarded to Motorola in November and the project is anticipated to be completed and operational by late fall of 2014.

Central Equipment Storage Facility

Financing in the amount of \$1.2 million was completed for a project to construct a centrally located equipment and supply storage facility for use by the Sheriff, Emergency Management, and Hamilton County Buildings and Grounds operations.

Highway Department

Hamilton County completed and adopted an American Disabilities Act (ADA) transition plan on February 22, 2013. In an effort to implement corrections to highway related ADA deficiencies, the county has been aggressive and successful in obtaining federal funding for four projects to implement corrections and make our highway facilities more ADA compliant. The development of those projects is currently underway with total construction costs of approximately \$1.4 million.

The County has aggressively sought safety funding to implement various projects to modernize traffic signals for both motorists and pedestrians as well as upgrade guardrail treatments to the latest crash tested designs. These projects total approximately \$800,000 and are also currently in development.

In keeping with our efforts to improve our facilities for pedestrians, the county has been successful in obtaining federal funding approaching \$1.0 million toward the completion of the Riverwalk Trail, a pedestrian walkway along the White River in downtown Noblesville. This project is currently under development with anticipated construction in 2016.

Parks and Recreation Department

The Hamilton County Park and Recreation Department moved forward with several projects, including the Archer Facility, the Tubing Hill and the Lake at Strawtown. Two other projects, the Historic Bridge project at the White River campground and the County's section of the Monon Trail, were delayed due to the State of Indiana moving these projects to fiscal year 2015 and 2016, respectively. The Parks department is continuing to work on all projects, completing the county's portion.

The program and event attendance as well as the volunteer program continued to recognize consistent growth.

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. During 2013, COIT revenue was moved into a new fund, COIT Distributive Shares, as requested by the State. This new fund will fund the public safety departments that formerly were part of the General fund as well as most of highway COIT funding. The improvement in the current economic outlook has had a positive impact on present and future COIT revenue. The County has updated its revenue forecasts and will continue to be conservative in its approach to control spending and will continue to monitor the operating costs for the coming year.

FINANCIAL INFORMATION

Internal Control Structure:

Administrators of the County are responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the County are protected from loss, theft, or misuse and that adequate accounting data are compiled to allow for the preparation of the financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived, and the valuation of costs and benefits requires estimates and judgments by administrators. The statement of net position for the County demonstrates the strength of its financial position.

Budgetary Controls:

The County maintains budgetary controls in order to ensure compliance with legal provisions

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

Formal budgets as required by state statute have been adopted for the following funds: General, County Highway, Local Road and Street, Property Reassessment 2015, Park and Recreation, County Health, Property Reassessment, Rainy Day, Surveyor's Corner Perpetuation, Clerk's Perpetuation, County Sales Disclosure, Plat Book, Emergency Planning, Innkeeper's Tax, Statewide 911, Highway County Option Income Tax, Highway Inspection, Park Nonreverting, Park Nonreverting Donation, 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, Supplemental Juvenile Probation Services, County Corrections, Intermittent Detention, County Identification Security Protection, Auditor's Ineligible Deductions, COIT Distributive Shares, Lease Rental, Jail Lease Rental, 146th Street Bond, 2002 Animal Control Bond, 2011 Park District Refunding Bond, 2009 Park Bond Debt Service, 2008 First Mortgage Bonds, 2011 Hamilton County Visitors and Convention Bureau Sinking, Cumulative Capital Development, County Major Bridge and Cumulative Courthouse.

The County also maintains an encumbrance accounting system as one method of budgetary control. Open encumbrances are reported as assigned fund balance at December 31, 2013, unless fund balance is restricted or committed.

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 position for the year ended December 31, 2013 was \$166,930,311 resulting in an increase of \$29,005,603 over 2012.

Pension Benefits:

The Sheriff's Pension Trust Fund, a single-employer defined benefit plan administered by Community

Bank, Noblesville, Indiana as trustee, covers Sheriff's department employees. Contributions are made in accordance with actuarially determined requirements.

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

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

Debt Administration:

The County has used fiscal restraint in incurring general obligation debt, while still providing quality services and facilities to the citizens of the County. Refer to page 13 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 compared to the 2012 balance, due to the issuance of general obligation bonds and the scheduled repayment of principal on outstanding debt. Debt per capita and percentage of total bonded debt to personal income have increased slightly, \$660 and 1.29% respectively compared to 2012, \$579 and 1.12% respectively. The remaining available bonding capacity is at 53.45% of the total legal debt limit.

Riverview Hospital, a discretely presented component unit has revenue bonds payable at December 31, 2013, in the amount of \$42,081,102. 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 presented the County with fiscal challenges that were managed with the cooperation of the Board of Commissioners, the County Council, and elected officials by setting goals and establishing priorities to continue to provide services expected.

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, 2012. 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 governmental 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 Jamie Baber, Accounts Payable Coordinator for their exceptional contributions. I am very appreciative of Al Homrig and Tim Guimont of the Indiana State Board of Accounts, who offer all the help required in this effort year after year. Steve Sharp and Walter Sharp of Sharp Printing for reliability and efficiently printing the CAFR and Suzanne Miller, CPA for her compilation and consulting services. A huge thank you for all your efforts.

Respectfully submitted,

Dawn Coverdale
Hamilton County Auditor



Government Finance Officers Association

**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, 2012

Executive Director/CEO

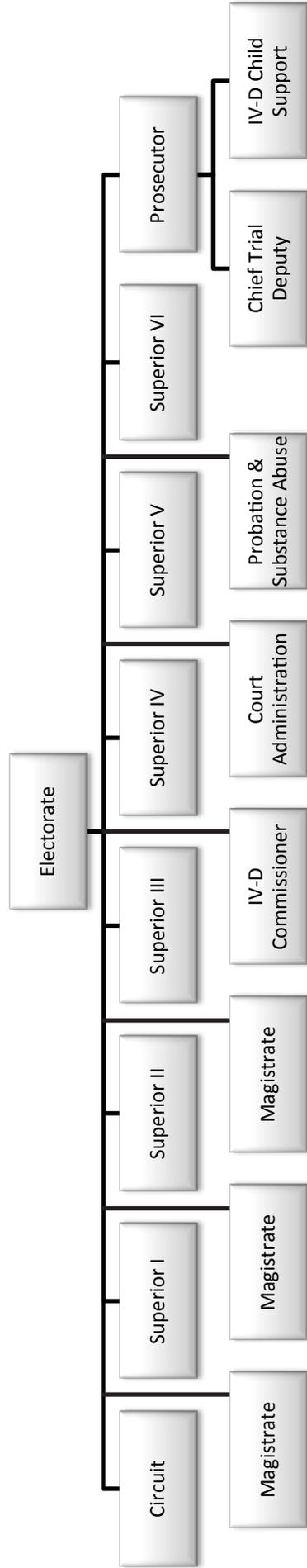
ELECTED OFFICIALS OF HAMILTON COUNTY, INDIANA

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

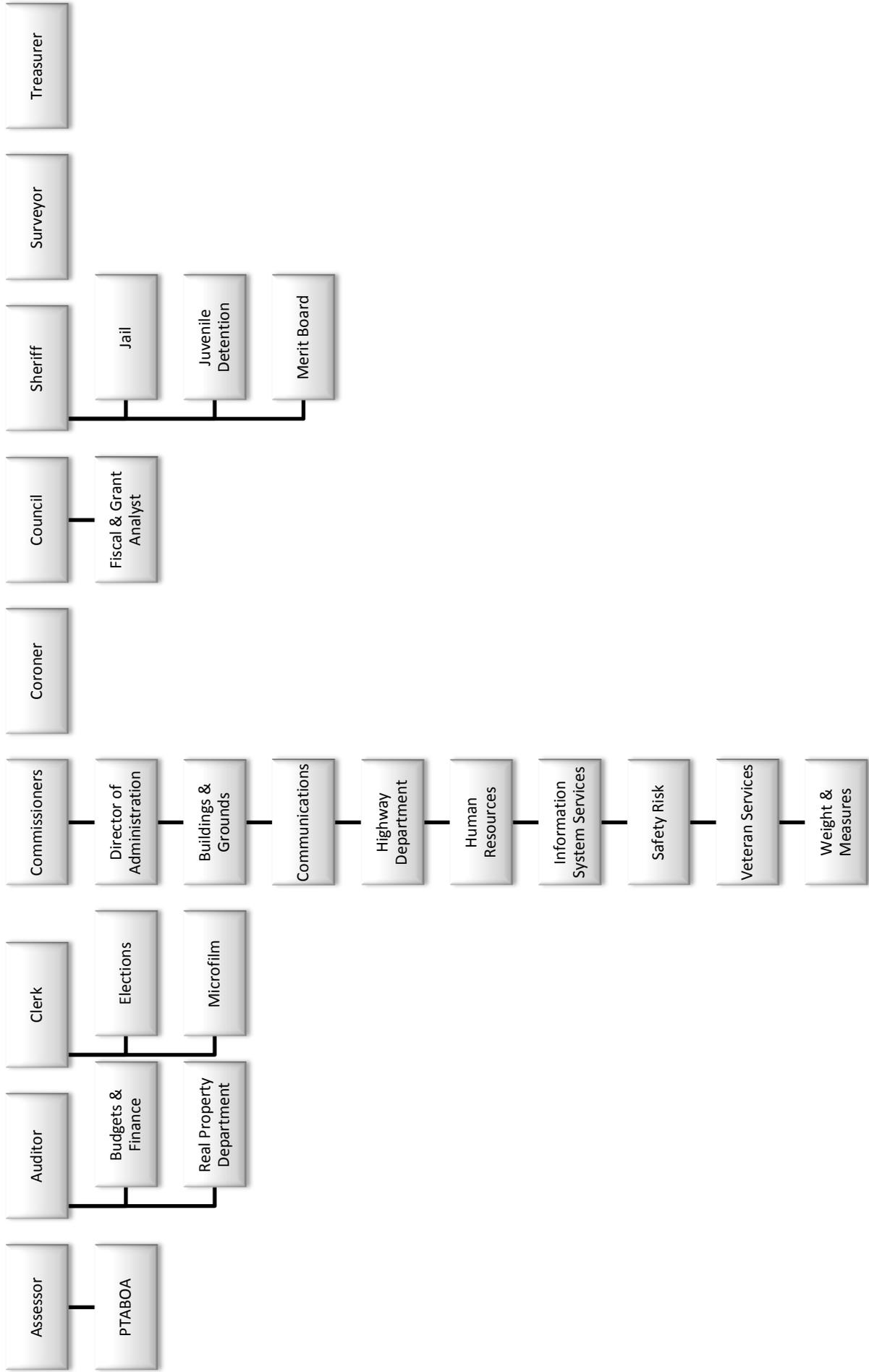
COUNTY OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|---|---|--|
| Auditor | Ms. Dawn Coverdale | 01/01/09 to 12/31/16 |
| Clerk of the Circuit Court | Ms. Peggy Beaver | 01/01/08 to 12/31/14 |
| Recorder | Ms. Mary Clark | 01/01/11 to 12/31/14 |
| Sheriff | Mr. Mark Bowen | 01/01/11 to 12/31/14 |
| Treasurer | Ms. Jennifer Templeton | 01/01/13 to 12/31/16 |
| President of Board of County Commissioners | Mr. Steven C. Dillinger Ms. Christine Altman | 01/01/13 to 12/31/13 01/01/14 to 12/31/14 |
| President of County Council | Mr. Brad Beaver Mr. Rick McKinney | 01/01/13 to 12/31/13 01/01/14 to 12/31/14 |

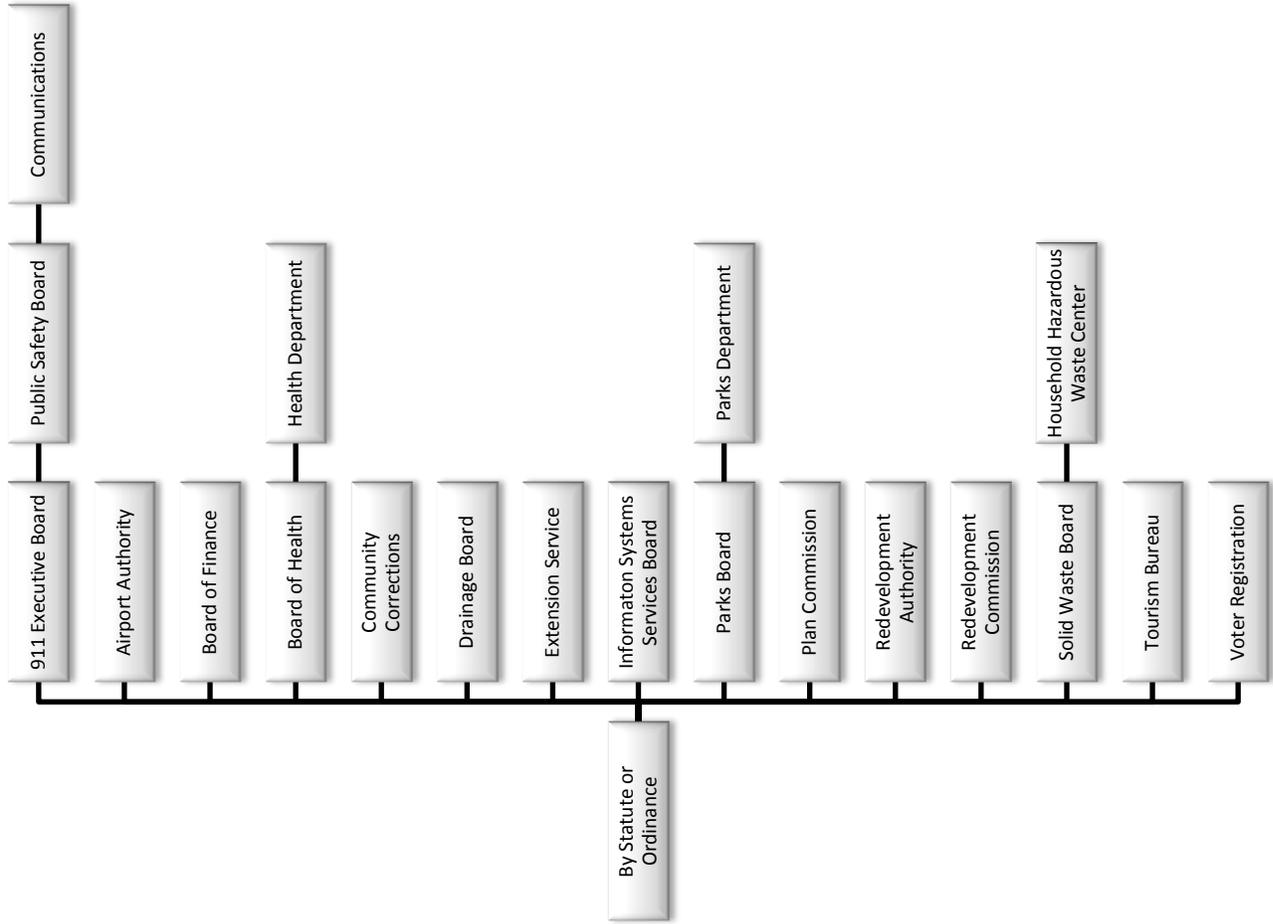
JUSTICE ORGANIZATION CHART – HAMILTON COUNTY, INDIANA



**ELECTED OFFICIALS
ORGANIZATION CHART – HAMILTON COUNTY, INDIANA**



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HAMILTON COUNTY, INDIANA





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

INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF HAMILTON COUNTY, INDIANA

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Hamilton County (County), as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Riverview Hospital, which represent 100 percent of the assets, net position, and revenues of the discretely presented component unit. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Riverview Hospital, is based solely 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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design 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. Accordingly, we express no such opinion. An audit includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that our audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Opinions

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information as of December 31, 2013, and the respective changes in financial position and, where applicable, cash flows thereof and for the year then ended, in accordance with accounting principles generally accepted in the United States of America

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Schedules of Funding Progress, Budgetary Comparison Schedules, Budget/GAAP Reconciliation, and Infrastructure - Modified Reporting, as listed in the Table of Contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, the combining and individual nonmajor fund financial statements, other budgetary comparison schedules, and statistical tables are presented for purposes of additional analysis and are not a required part of the basic financial statements.

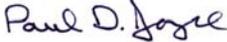
The combining and individual nonmajor fund financial statements and other budgetary comparison schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and other budgetary comparison schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory section and statistical tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 18, 2014, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County's internal control over financial reporting and compliance.


Paul D. Joyce, CPA
State Examiner

June 18, 2014

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, 2013. 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 \$809,149 (net position).
- The County's total net position increased by \$32,255 as compared to the 2012 total net position restated.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$204,557, an increase of \$59,354 in comparison with the prior year. Approximately 12.2% of this total amount in combined ending fund balances, \$24,851, is available for spending at the government's discretion (unassigned fund balance).
- At the end of the current fiscal year, the unassigned fund balance for the general fund was \$24,851 which represented 59.5% of total general fund expenditures, excluding transfers out.
- The County's total bond related debt increased by \$32,349 (19.2 percent) during the current fiscal year. This net change was the result of four new bond issuances of \$44,735, 2013 General Obligation Bonds – Series A - D, 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 position presents information on all of the County's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position 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 position changed during the most recent fiscal year. All changes in net position 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 16-18 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 170 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 Fund and COIT Distributive Shares, which are considered to be major funds. Data for 167 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 on pages 19-22 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 Position in the government-wide financial statements.

The basic proprietary fund financial statements can be found on pages 23-25 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 on pages 26-27 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 30-66 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 69-76 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 on 100-195 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of government's financial position. In the case of the County, assets exceeded liabilities by \$809,149 at the close of the most recent fiscal year.

By far the largest portion, \$656,854 (81%), of the County's net position 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 position:

| | Governmental Activities | |
|-----------------------------------|--------------------------------|-------------------|
| | <u>2013</u> | <u>2012</u> |
| Current and Other Assets | \$ 221,870 | \$ 162,183 |
| Capital Assets | <u>806,610</u> | <u>798,407</u> |
| Total Assets | <u>1,028,480</u> | <u>960,590</u> |
| Deferred outflow of resources | <u>2,910</u> | <u>3,383</u> |
| Long-term liabilities outstanding | 200,895 | 164,202 |
| Other liabilities | <u>21,346</u> | <u>22,878</u> |
| Total Liabilities | <u>222,241</u> | <u>187,080</u> |
| Net investment in capital assets | 656,854 | 640,241 |
| Restricted | 112,940 | 63,638 |
| Unrestricted | <u>39,355</u> | <u>73,014</u> |
| Total Net Position | <u>\$ 809,149</u> | <u>\$ 776,893</u> |

An additional portion of the County's net position, \$112,940 (14.0%), represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position 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 position. The same situation held true for the prior fiscal year.

Governmental Activities

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

Hamilton County – Changes in Net Position

| Description | Governmental Activities | |
|--------------------------------------|-------------------------|-------------------|
| | 2013 | 2012 |
| Revenues: | | |
| Program Revenues: | | |
| Charges for Services | \$ 19,811 | \$ 17,775 |
| Operating Grants and Contributions | 23,836 | 17,949 |
| Capital Grants and Contributions | 6,794 | 4,424 |
| General Revenues: | | |
| Taxes: | | |
| Property | 57,845 | 56,348 |
| Income | 40,715 | 34,780 |
| Other | 5,956 | 5,978 |
| Other | 1,041 | 1,214 |
| Total Revenues | <u>155,998</u> | <u>138,468</u> |
| Expenses: | | |
| General Government | 62,890 | 56,996 |
| Public Safety | 35,733 | 27,954 |
| Highways/Streets | 10,450 | 11,367 |
| Health and Welfare | 2,742 | 2,678 |
| Culture and Recreation | 3,673 | 3,468 |
| Interest Expense | 8,254 | 9,840 |
| Total Expenses | <u>123,742</u> | <u>112,303</u> |
| Change in net position | 32,256 | 26,165 |
| Net position - beginning of the year | <u>776,893</u> | <u>750,728</u> |
| Net Position at December 31 | <u>\$ 809,149</u> | <u>\$ 776,893</u> |

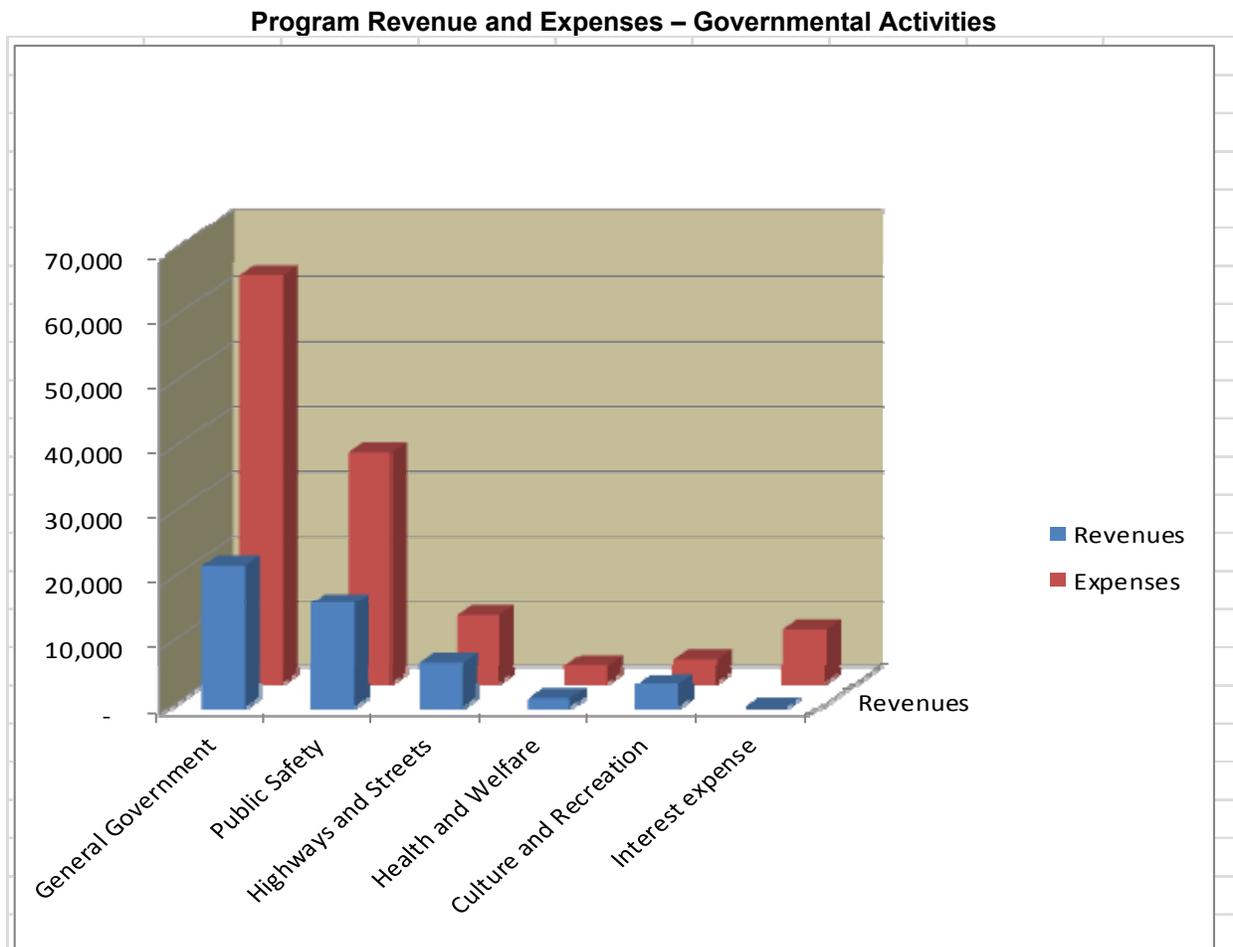
The County's net position from governmental activities increased by \$32,256 or 4.2% in 2013. Notable changes in governmental activities revenues and expenses in 2013 compared to 2012 included the following:

- Program revenues increased due to interlocal agreements with municipalities to offset the cost of Statewide 911 services. Also new funds allowed by the Indiana Code were set up and monies received.
- Program revenues increased due to the receipt of more federal and state grants.
- Program revenues increased during 2013 as home owners had three years to verify their homestead credit deduction. Those who did not verify were sent statements for the taxes due as allowed by state statute (county could go back three years plus a civil penalty).

- Capital grants and contributions increased in 2013 due to an increase in contributions from private developers.
- Income tax revenues were up \$5,935 an increase of 17.1 percent. This is reflective of the improvement in the economy and employment within the County.
- General government expenses increased \$5,894 due in part to the initial payment on the purchase of the buildings at the airport for the airport authority, \$1,200, the software and fiber optic ring upgrade for data transmission within the county, \$2,010, statewide 911 expenses included in general government, \$300, the payment of performance bonuses, \$461, increase in economic development, \$322, the increase in the program for early intervention in the schools, \$119 and the increase in contributions for public employees retirement, \$710.
- Public safety expenses increased in 2013 due to the Statewide 911 and the interlocal agreements with municipalities. The county incurred additional expenses with the addition of employees and related benefits.
- Interest expense decreased in 2013 with the retirement of bond issues.

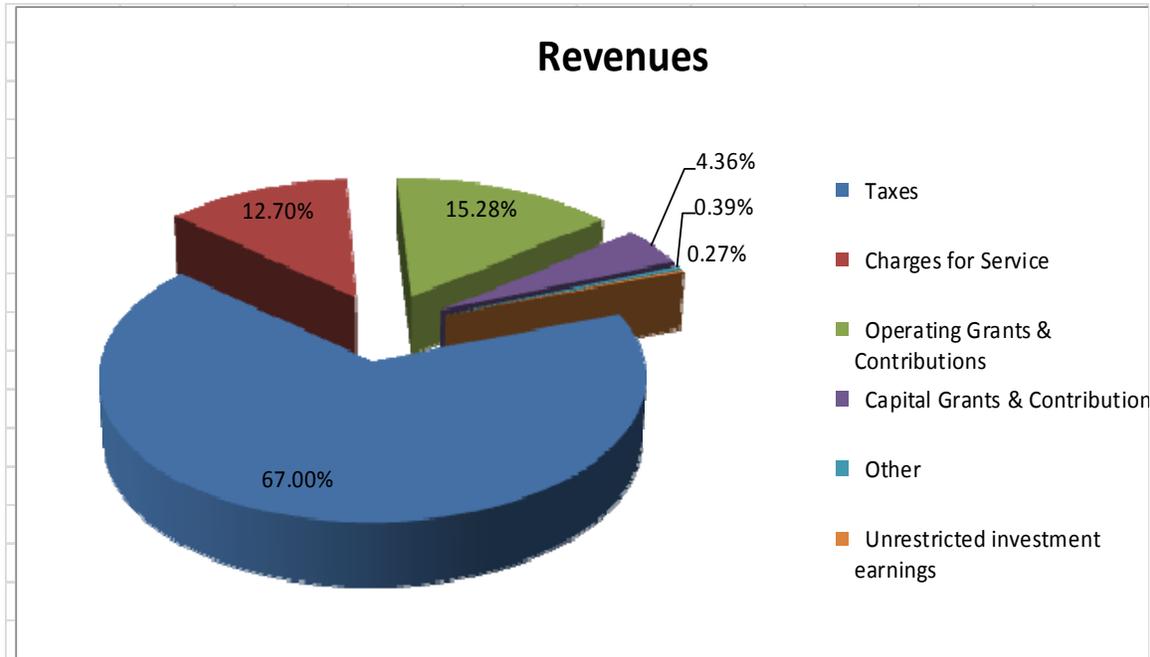
The County's overall cash and cash equivalents plus investments position, \$200,859 remained very strong in the current economic environment, which posed so many challenges in the local government arena. The County's property tax rate increased from 0.2901 per \$100 of assessed value in 2012 to 0.3074 per \$100 of assessed value in 2013.

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



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

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



Financial Analysis of the Government's Funds

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

Governmental funds. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financial requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$204,557, an increase of \$59,355 in comparison with the prior year. The County implemented GASB 54, "Fund Balance Reporting and Governmental Fund Type Definitions". The new standard replaces the previous reserved, unreserved, and designated fund balance categories with five classifications: nonspendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, and unassigned fund balance.

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

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$204,557, an increase of \$59,355 in comparison with the prior year. The fund balance has restricted fund balance of \$151,650, committed fund balance of \$25,173, assigned fund balance of \$2,883 and unassigned fund balance of \$24,851. (See Note I, D. 8, on pages 36-37)

The general fund is the chief operating fund of the County. January 1, 2013 the clerk, court administration, and public safety departments of the general fund were moved to the COIT Distributive Shares fund as well as most of the highway COIT expenditures as requested by the State. At the end of the current fiscal year, unassigned fund balance of the general fund was \$24,851 while the total fund balance totaled \$25,240. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total expenditures of \$41,765, excluding transfers. Unassigned fund balance represents 59.5% of total general fund expenditures, while total fund balance represents 60.4% of that same amount.

The fund balance of the County general fund had a decrease of \$9,295 during the current fiscal year. Key factors in this decrease are as follows:

- Expenditures exceeded revenues by \$1,525, excluding other financing sources and uses. Revenues decreased by \$30,249, and expenditures decreased by \$15,837, from 2012 to 2013.
- Revenue changes include a move of the County Option Income Tax (COIT) from the general fund to a new fund and all the public safety, clerk, and court admin expenditures were transferred to this new fund from the general fund as well.
- Major expenditure changes include a decrease in general government, \$2,596, a decrease in public safety expenditures of \$16,836, and an increase in health and welfare of \$86. The capital outlay expenditures in the general fund increased \$3,515 in 2013.

The Rainy Day fund is also a major fund for the current fiscal year. The fund balance for this major fund is \$22,270. The expenditures include general government \$239 that were used to support obligations for employees and capital outlay, \$580 used for general government. The expenditures were offset by a transfer in of \$5,365. The county is authorized by Indiana Code 36-1-8-5 to transfer not more than ten percent of the County's total annual budget for a particular year to the Rainy Day fund.

The COIT Distributive Shares fund is the third major fund for the current fiscal year. This fund was created at the beginning of 2013 to account for all the public safety departments except coroner, the clerk, and court admin formerly in the general fund as well as most of the highway COIT expenditures. This fund was created to provide more transparency to the constituents of the County. All of the county's COIT revenue is used to fund this new fund. The fund balance for this major fund is \$20,363. The expenditures include general government (clerk and court admin) \$5,416, public safety \$18,648 and current expenditures of \$218 for highway and streets, and capital outlay, \$1,228 used for highways and streets.

General Fund Budgetary Highlights

With the economic challenges improving, when budgeting began in 2013, the Hamilton County Council requested that elected officials and department heads continue to submit budgets with minimal increases but would allow for the continued operation of daily government. There were a number of assumptions used at the time of budget development, but when the actual budget information becomes available in January from the Department of Local Government Finance, Hamilton County adjusts the budget accordingly.

Differences between the original budget and the final budget included an \$8,051 decrease in appropriations that are briefly summarized below:

- The final budget for the general fund decreased from the original budget passed by the County council. The County increased the original budget for personal services by \$834 and other services and charges by \$1,006 while decreasing the general fund budget for supplies by \$248 and capital outlay by \$9,643 for the final budget adopted.

- General government increased in personal services and other services and charges and decreased in supplies and capital outlay. Other services and charges increased the most \$986 while capital outlay decreased the most \$9,643.
- Public Safety increased overall by \$20. The public safety portion of the general fund in 2013 consisted of one department and the encumbrances from the previous year.
- Health and welfare personal services increased \$40.

During the year on a budgetary basis, revenues exceeded expenditures, excluding other financing sources, by \$2,902. Other financing sources reduced the increase as net transfers were (\$7,770) and left a total general fund decrease on a budgetary basis of (\$4,868). Total revenues had a variance of \$3,656 as the unit had higher collection of revenues than budgeted for especially in taxes. Total expenditures had a budget to actual variance of \$8,404 which related primarily to general government expenditures, \$8,295, due to a higher budget in overtime, benefits, other services and charges, and capital outlay than realized.

COIT Distributive Shares Budgetary Highlights

In 2013, the public service departments that were formerly in the general fund are now budgeted for in this new fund as well as expenditures for highway COIT.

Differences between the original budget and the final budget included a \$1,650 increase in appropriations that are briefly summarized below:

- The final budget for COIT Distributive Shares increased from the original budget passed by the County Council. The County increased the original budget for personal services by \$39, other services and charges by \$1,091, and capital outlay by \$520 for the final budget adopted.
- Highways and streets other services and charges increased the most with an increase of \$867 and capital outlay increased \$520.

During the year on a budgetary basis, revenues exceeded expenditures, excluding other financing sources, by \$2,311. Other financing sources further the increase as net transfers were \$5,503 and left a total COIT Distributive Shares fund increase on a budgetary basis of \$7,814. Total revenues had a variance of (\$4,861) as the unit had lower collection of revenues than budgeted for. Total expenditures had a budget to actual variance of \$5,771 which related primarily to highways and streets expenditures, \$3,652, due to a higher budget in other services and charges and also in public safety, personal services expenditures, \$1,018 due to a higher budget for overtime and benefits than realized.

Capital Asset and Debt Administration

Capital assets. The County's investment in capital assets for its governmental activities as of December 31, 2013 amounts to \$806,610 (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 \$6,139 during 2013 related to several projects including Archery building in the parks \$75, the drain network of approximately \$250, and roads and bridges of approximately \$5,813. The completion of construction in progress projects included the drain network \$1,017 and roads and bridges of \$6,518.
- Infrastructure accounted for \$1,055 of decreases using the modified approach. The majority of this decrease consisted of \$958 in the road network and \$97 in right of ways related to the roads, which were annexed to other units. The infrastructure additions include contributions of \$718 in road/bridge right of ways and \$3,303 in drains. Increases to the Parks network included \$2,773 in contributions in 2013.

The following table displays the County's capital assets.

Hamilton County, Indiana, Capital Assets

| Description | Governmental-Type Activities | |
|--------------------------|------------------------------|----------------|
| | 2013 | 2012 |
| Land | \$ 26,683 | \$ 25,459 |
| Construction in Progress | 15,541 | 16,938 |
| Buildings | 164,878 | 163,269 |
| Improvements | 8,875 | 8,710 |
| Infrastructure | 655,079 | 642,654 |
| Machinery and Equipment | 35,223 | 31,555 |
| Total Capital Assets | 906,279 | 888,585 |
| Accumulated Depreciation | (99,669) | (90,178) |
| Net Assets | \$ 806,610 | \$ 798,407 |

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 2013 indicated that the County’s bridge network exceeded its minimum condition standard with an 88.59 weighted NBIS Sufficiency Rating, none of the network bridge deck scoring below a sufficiency rating of 50 and none of the total network bridge deck area fell below a sufficiency rating of 20.

The bridge network continues to be in very good condition. The overall weighted sufficiency rating for the network increased by 0.06% compared to the last bi-annual assessment in 2011. The percentage of bridge deck area receiving a sufficiency rating of 50 or lower decreased from .43% of the network in 2011 to .000% of the network in 2013. The bridge network kept the same percentage of bridge deck area receiving a sufficiency rating of 20 or lower of .00%. No bridges within Hamilton County received less than a Sufficiency Rating below 20 again for the year 2013. 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 \$437 for 2013. Actual bridge maintenance expenditures in 2013 were \$266, resulting in a difference of (\$171). The annual cost estimated for the 2013 bridge preservation budget was \$1,039 and the actual cost spent on preservation was \$694.

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 2013 found that the county’s road network exceeded it minimum standard with a 7.06 overall weighted PASER rating.

The overall weighted PASER rating for the entire road network in 2013 was 7.06 compared to 7.32 for 2012. The decrease of .26 for 2013 puts the road network inventory .56 above the minimum condition standard of 6.5.

Annual cost budgeted for road maintenance and preservation (excluding any capitalized costs) was approximately \$5,109 for 2013. Actual expenditures were \$4,200. Additional information on the County’s capital assets can be found in Note II. B. on pages 44-45 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 \$202,462. Of this amount, \$135,988 comprises general obligation debt, \$61,967 relates to tax increment financing debt, and \$3,180 relates to revenue bond debt.

The remainder of the County's debt of \$1,327 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 | |
|--------------------------|------------------------------|------------|
| | 2013 | 2012 |
| General Obligation Bonds | \$ 135,988 | \$ 101,210 |
| TIF Bonds | 61,967 | 64,256 |
| Revenue Bonds | 3,180 | 3,320 |
| Sub-Total | 201,135 | 168,786 |
| Compensated absences | 1,327 | 1,171 |
| Sub-Total | 202,462 | 169,957 |
| Less: | | |
| Short term portion | (11,462) | (13,522) |
| Total long-term debt | \$ 191,000 | \$ 156,435 |

The County's total long-term debt increased by \$34,565 during the current fiscal year. Debt increases during the year primarily are related to the issuance of four general obligation bonds and the scheduled principal payments on all outstanding bonds. The following is a summary of the bonds issued during 2013:

The County issued four general obligation bonds (Series A – D) in 2013 totaling \$44,735.

- Series A will provide financing for certain repair and construction of buildings, bridge improvements and equipment purchases
- Series B will provide financing for purchase of voice and data communication equipment and the construction of a multi-use structure
- Series C will provide financing for the construction/repair of building and bridge improvements and equipment purchases
- Series D will provide financing for the purchase of real estate for the Ivy Tech project.

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

Additional information of the County's long-term debt can be found in Note II. G. pages 49-52 in Notes to the Financial Statements of this report.

Economic Factors and Next Year's Budget and Rates

- The 2014 tax rates for the County, decreased from \$0.3074 per \$100 in assessed value in 2013 to \$0.3054 per \$100 in assessed value in 2014. Overall the County's assessed value increased by about 2.71% from 2013 to 2014.

- The County is seeing an increase in new building and development activity, an indicator that the current economic climate is improving. As a result, prior estimates of growth in tax base and related property tax revenues are showing improvement.
- Property tax is the County's largest source of revenue. However, County option income tax (COIT) is the second largest source of the County's current governmental revenues. These funds can be used for capital projects as well as ongoing operating expenses. The recent improvement in employment has had a positive impact on COIT paid by County residents and were evidenced by the increase in COIT revenues.
- State wide property tax caps (based upon a percent of gross AV by property class) became effective in 2009, yet they had a minimal impact on the County's revenues received. For the 2013 budget year, the expected loss to the County due to the caps is \$3,990. Expenditure restraints have been used to offset this loss.

All of the above factors were considered in preparing the County's budget for the 2014 calendar 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 POSITION
December 31, 2013

| | Primary Government | Component Unit |
|---|----------------------------|-----------------------|
| <u>Assets</u> | Governmental Activities | Riverview Hospital |
| Cash and cash equivalents | \$ 199,695,755 | \$ 35,592,365 |
| Investments | 1,163,138 | - |
| Receivables: | | |
| Interest | 6,055 | - |
| Taxes | 17,050,271 | - |
| Accounts | 78,179 | 43,833,626 |
| Special assessments | 331,349 | - |
| Intergovernmental | 3,433,531 | - |
| Other | - | 558,062 |
| Inventories | - | 3,328,480 |
| Prepays | 111,955 | - |
| Other current assets | - | 16,232,288 |
| Assets limited as to use: | | |
| Cash and cash equivalents | - | 3,492,308 |
| Investments | - | 65,976,734 |
| Other assets | - | 2,346,377 |
| Capital assets: | | |
| Land and construction in progress | 42,224,051 | 17,386,330 |
| Capital assets not depreciated | 527,828,802 | - |
| Other capital assets, net of depreciation | 236,557,189 | 79,302,534 |
| Total assets | 1,028,480,275 | 268,049,104 |
| Deferred outflows of resources: | | |
| Loss on refunding of debt | 2,909,520 | 2,297,560 |

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

Continued on next page

HAMILTON COUNTY
STATEMENT OF NET POSITION
December 31, 2013
(Continued)

| | Primary Government | Component Unit |
|---|----------------------------|-----------------------|
| <u>Liabilities</u> | Governmental Activities | Riverview Hospital |
| Accounts payable | 2,460,243 | 16,100,866 |
| Accrued payroll and withholdings payable | 2,674,481 | 6,888,972 |
| Accrued interest payable | 3,863,496 | - |
| Contracts payable | 498,119 | - |
| Pension liability | 387,746 | - |
| Estimated third party settlement | - | 1,511,177 |
| Other current payables | - | 35,666,454 |
| Noncurrent liabilities: | | |
| Due within one year: | | |
| General obligation bonds | 8,095,000 | - |
| TIF bonds | 2,165,000 | - |
| Revenue bonds | 140,000 | 3,317,463 |
| Note payable | - | 174,845 |
| Capital lease obligations | - | 255,808 |
| Compensated absences | 1,061,802 | - |
| Due in more than one year: | | |
| General obligation bonds (net of discounts, premiums) | 127,892,350 | - |
| TIF bonds (net of discounts, premiums) | 59,802,262 | - |
| Revenue bonds (net of discounts, premiums) | 3,040,136 | 38,763,639 |
| Capital lease obligations | - | 307,616 |
| Compensated absences | 265,450 | - |
| Other long-term payables | - | 429,513 |
| Net OPEB obligation payable | 9,894,987 | - |
| Total liabilities | 222,241,072 | 103,416,353 |
| <u>Net Position</u> | | |
| Net investment in capital assets | 656,853,608 | 56,167,053 |
| Net position - restricted for: | | |
| Public safety | 5,399,160 | - |
| Highways and streets | 6,302,109 | - |
| Health and welfare | 544,093 | - |
| Culture and recreation | 3,269,554 | - |
| Property reassessment | 1,608,279 | - |
| Drainage maintenance | 14,395,718 | - |
| Capital projects | 63,138,667 | - |
| Debt service | 18,282,318 | 2,326,188 |
| Endowments - nonexpendable | - | 3,868,574 |
| Donor restrictions | - | 1,059,375 |
| Net position - unrestricted | 39,355,217 | 103,509,121 |
| Total net position | \$ 809,148,723 | \$ 166,930,311 |

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

HAMILTON COUNTY
STATEMENT OF ACTIVITIES
For The Year Ended December 31, 2013

| 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 | Component |
| | | | | | Governmental Activities | Unit Riverview Hospital |
| Primary government: | | | | | | |
| Governmental activities: | | | | | | |
| General government | \$ 62,890,150 | \$ 10,450,121 | \$ 8,379,248 | \$ 3,302,767 | \$ (40,758,014) | \$ - |
| Public safety | 35,733,346 | 7,749,126 | 8,473,259 | - | (19,510,961) | - |
| Highways and streets | 10,450,387 | 376,697 | 5,924,720 | 718,400 | (3,430,570) | - |
| Health and welfare | 2,741,453 | 742,016 | 659,833 | - | (1,339,604) | - |
| Culture and recreation | 3,672,916 | 493,045 | 398,747 | 2,772,976 | (8,148) | - |
| Interest on long-term debt | 8,254,211 | - | - | - | (8,254,211) | - |
| Total primary government | \$ 123,742,463 | \$ 19,811,005 | \$ 23,835,807 | \$ 6,794,143 | (73,301,508) | - |
| Component units: | | | | | | |
| Riverview Hospital | <u>\$ 410,863,416</u> | <u>\$ 434,284,519</u> | <u>\$ -</u> | <u>\$ 172,555</u> | <u>-</u> | <u>23,593,658</u> |
| General revenues: | | | | | | |
| Taxes: | | | | | | |
| Property taxes | | | | | 57,844,937 | - |
| Income taxes | | | | | 40,714,823 | - |
| Innkeepers taxes | | | | | 2,959,285 | - |
| Food and beverage taxes | | | | | 2,996,372 | - |
| Unrestricted investment earnings | | | | | 424,567 | 6,234,588 |
| Other: | | | | | | |
| Donations | | | | | 28,344 | - |
| Sale of property | | | | | 421,614 | - |
| Miscellaneous | | | | | 166,843 | - |
| Total general revenues | | | | | <u>105,556,785</u> | <u>6,234,588</u> |
| Change in net position | | | | | 32,255,277 | 29,828,246 |
| Net position - beginning as previously stated | | | | | 779,106,072 | 137,925,708 |
| Prior period adjustment - (See Note III.B) | | | | | (2,212,626) | (823,643) |
| Net position - restated | | | | | <u>776,893,446</u> | <u>137,102,065</u> |
| Net position - ending | | | | | <u>\$ 809,148,723</u> | <u>\$ 166,930,311</u> |

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

HAMILTON COUNTY
BALANCE SHEET -
GOVERNMENTAL FUNDS
December 31, 2013

| <u>Assets</u> | <u>General</u> | <u>Rainy Day</u> | <u>COIT Distributive Shares</u> | <u>Other Governmental Funds</u> | <u>Totals</u> |
|---|-----------------------------|-----------------------------|---|---|------------------------------|
| Cash and cash equivalents | \$ 25,439,124 | \$ 22,270,454 | \$ 7,814,275 | \$ 136,153,842 | \$ 191,677,695 |
| Receivables: | | | | | |
| Taxes | 1,681,058 | - | 14,152,035 | 1,217,178 | 17,050,271 |
| Accounts | 6,650 | - | - | 71,529 | 78,179 |
| Special assessments | - | - | - | 331,349 | 331,349 |
| Intergovernmental | 1,158,335 | - | 8,000 | 2,267,196 | 3,433,531 |
| Interfund receivable: | | | | | |
| Interfund receivables | - | - | - | 272,404 | 272,404 |
| Total assets | <u>\$ 28,285,167</u> | <u>\$ 22,270,454</u> | <u>\$ 21,974,310</u> | <u>\$ 140,313,498</u> | <u>\$ 212,843,429</u> |
| <u>Liabilities and Fund Balances</u> | | | | | |
| Liabilities: | | | | | |
| Accounts payable | \$ 225,269 | \$ 356 | \$ 296,354 | \$ 574,069 | \$ 1,096,048 |
| Accrued payroll and withholdings payable | 621,205 | - | 1,308,158 | 745,118 | 2,674,481 |
| Contracts payable | - | - | - | 498,119 | 498,119 |
| Interfund payable: | | | | | |
| Interfund payable | - | - | - | 272,404 | 272,404 |
| Compensated absences | - | - | 6,693 | 6,034 | 12,727 |
| Total liabilities | <u>846,474</u> | <u>356</u> | <u>1,611,205</u> | <u>2,095,744</u> | <u>4,553,779</u> |
| Deferred Inflows of Resources: | | | | | |
| Unavailable revenue | <u>2,198,388</u> | - | - | <u>1,534,065</u> | <u>3,732,453</u> |
| Fund balances: | | | | | |
| Reserved for: | | | | | |
| Restricted | - | 22,270,098 | - | 129,380,410 | 151,650,508 |
| Committed | - | - | 20,363,105 | 4,809,605 | 25,172,710 |
| Assigned | 389,658 | - | - | 2,493,674 | 2,883,332 |
| Unassigned | <u>24,850,647</u> | - | - | - | <u>24,850,647</u> |
| Total fund balances | <u>25,240,305</u> | <u>22,270,098</u> | <u>20,363,105</u> | <u>136,683,689</u> | <u>204,557,197</u> |
| Total liabilities, deferred inflows of resources and fund balances | <u>\$ 28,285,167</u> | <u>\$ 22,270,454</u> | <u>\$ 21,974,310</u> | <u>\$ 140,313,498</u> | <u>\$ 212,843,429</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 POSITION
December 31, 2013

| | | |
|--|--------------------|-----------------------|
| Fund balance - governmental funds | | \$ 204,557,197 |
| Amounts reported for governmental activities in the Statement of Net Position 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 | 42,224,051 | |
| Capital assets not depreciated | 527,828,802 | |
| Other capital assets, net of depreciation | <u>236,557,189</u> | 806,610,042 |
| Prepays are not current financial resources and, therefore, are not reported in the funds. | | 111,955 |
| Pension liability is not paid from current financial resources and, therefore, is not shown in the funds. | | (387,746) |
| Deferred outflows of resources on the loss on refunding of debt are not recognized in the governmental funds, but are recorded in the statement of net position | | 2,909,520 |
| Unavailable revenues are not available to pay current liabilities and, therefore, are not reported as liabilities in the Statement of Net Position. | | 3,732,453 |
| 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 Position. | | 7,823,058 |
| Net OPEB liability is not paid from current financial resources and, therefore, is not shown in the funds. | | (9,894,987) |
| Compensated absences are not due and payable in the current period and, therefore, are not reported in the funds. | | (1,314,525) |
| Accrued interest on bonds payable is not due and payable in the current period and, therefore, is not reported in the funds. | | (3,863,496) |
| 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 | (135,987,350) | |
| Tax increment financing bonds | (61,967,262) | |
| Revenue bonds | <u>(3,180,136)</u> | <u>(201,134,748)</u> |
| Net position of governmental activities | | <u>\$ 809,148,723</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, 2013

| | General | Rainy Day | COIT Distributive Shares | Other Governmental Funds | Total Governmental Funds |
|--|----------------------|----------------------|--------------------------------|--------------------------------|--------------------------------|
| Revenues: | | | | | |
| Taxes: | | | | | |
| Property | \$ 29,093,598 | \$ - | \$ - | \$ 28,634,396 | \$ 57,727,994 |
| Income | - | - | 40,305,257 | 409,566 | 40,714,823 |
| Other: | | | | | |
| Food and beverage | 2,996,372 | - | - | - | 2,996,372 |
| Innkeepers | - | - | - | 2,959,285 | 2,959,285 |
| Special assessments | - | - | - | 3,235,161 | 3,235,161 |
| Licenses and permits | 34,516 | - | - | 419,896 | 454,412 |
| Intergovernmental | 3,617,462 | - | 8,000 | 20,210,345 | 23,835,807 |
| Charges for services | 3,047,995 | - | 41,757 | 10,135,452 | 13,225,204 |
| Fines and forfeits | 950,746 | - | - | 1,480,641 | 2,431,387 |
| Other: | | | | | |
| Interest revenue | 340,590 | - | - | 83,977 | 424,567 |
| Sale of property | 1,420 | - | - | 420,194 | 421,614 |
| Other | 157,071 | 44 | 15,000 | 23,072 | 195,187 |
| Total revenues | 40,239,770 | 44 | 40,370,014 | 68,011,985 | 148,621,813 |
| Expenditures: | | | | | |
| Current: | | | | | |
| General government | 37,116,051 | 239,290 | 5,415,668 | 10,086,108 | 52,857,117 |
| Public safety | 329,150 | - | 18,648,300 | 14,426,118 | 33,403,568 |
| Highways and streets | - | - | 217,504 | 5,442,786 | 5,660,290 |
| Health and welfare | 642,206 | - | - | 2,136,318 | 2,778,524 |
| Culture and recreation | - | - | - | 2,985,029 | 2,985,029 |
| Debt service: | | | | | |
| Principal | - | - | - | 13,020,000 | 13,020,000 |
| Interest | - | - | - | 7,210,515 | 7,210,515 |
| Bond issuance costs | - | - | - | 862,358 | 862,358 |
| Capital outlay: | | | | | |
| General government | 3,668,452 | 580,213 | - | 213,075 | 4,461,740 |
| Public safety | 8,740 | - | - | 541,171 | 549,911 |
| Highways and streets | - | - | 1,228,310 | 9,853,889 | 11,082,199 |
| Culture and recreation | - | - | - | 200,279 | 200,279 |
| Total expenditures | 41,764,599 | 819,503 | 25,509,782 | 66,977,646 | 135,071,530 |
| Excess (deficiency) of revenues over (under) expenditures | (1,524,829) | (819,459) | 14,860,232 | 1,034,339 | 13,550,283 |
| Other financing sources (uses): | | | | | |
| Issuance of debt | - | - | - | 44,735,000 | 44,735,000 |
| Bond premium | - | - | - | 1,069,279 | 1,069,279 |
| Transfers in | 3,170,611 | 5,364,787 | 10,267,730 | 20,225,158 | 39,028,286 |
| Transfers out | (10,940,585) | - | (4,764,857) | (23,322,844) | (39,028,286) |
| Total other financing sources and uses | (7,769,974) | 5,364,787 | 5,502,873 | 42,706,593 | 45,804,279 |
| Net change in fund balances | (9,294,803) | 4,545,328 | 20,363,105 | 43,740,932 | 59,354,562 |
| Fund balances - beginning | 34,535,108 | 17,724,770 | - | 92,942,757 | 145,202,635 |
| Fund balances - ending | \$ 25,240,305 | \$ 22,270,098 | \$ 20,363,105 | \$ 136,683,689 | \$ 204,557,197 |

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, 2013

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) | | \$ 59,354,562 |
| 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 | 16,294,129 | |
| Capital outlay not capitalized | (3,519,741) | |
| Depreciation expense | <u>(10,069,366)</u> | 2,705,022 |
| 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 | | 6,794,143 |
| 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 position differs from the fund balance by the cost of the capital assets disposed of: | | |
| Cost of assets disposed of | (1,874,572) | |
| Accumulated depreciation on disposed assets | <u>578,627</u> | (1,295,945) |
| 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 position. 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 bonds issued | (44,735,000) | |
| Principal payments | 13,020,000 | |
| Premium on bond issue | (1,069,279) | |
| Amortization of bond discount/premium and loss on refunding | <u>(38,023)</u> | <u>(32,822,302)</u> |
| Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds: | | |
| Deferred inflows of resources: Unavailable revenue | | 116,943 |
| 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. | | |
| | | (187,465) |
| 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. | | |
| | | 22,948 |
| 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. | | |
| | | (1,043,696) |
| Pension obligations are considered expenses of the general government and, therefore, are not reported as current expenditures in the funds. | | |
| | | 274,563 |
| 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. | | |
| | | (2,128,337) |
| 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>464,841</u> |
| Change in net assets of governmental activities (Statement of Activities) | | <u>\$ 32,255,277</u> |

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

HAMILTON COUNTY
STATEMENT OF NET POSITION -
PROPRIETARY FUND
December 31, 2013

| <u>Assets</u> | <u>Internal Service Fund</u> |
|---------------------------|----------------------------------|
| Current assets: | |
| Cash and cash equivalents | \$ 8,018,060 |
| Investments | 1,163,138 |
| Receivables: | |
| Interest | 6,055 |
| Total assets | 9,187,253 |
| <u>Liabilities</u> | |
| Current liabilities: | |
| Accounts payable | 1,364,195 |
| <u>Net Position</u> | |
| Unrestricted | 7,823,058 |
| Total net position | \$ 7,823,058 |

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

HAMILTON COUNTY
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION -
PROPRIETARY FUND
For The Year Ended December 31, 2013

| | Internal Service Fund |
|-----------------------------------|--------------------------|
| Operating revenues: | |
| Charges for services | \$ 17,846,126 |
| Miscellaneous | 587,950 |
| Total operating revenues | 18,434,076 |
| Operating expenses: | |
| Insurance claims and expenses | 17,010,618 |
| Administrative expenses | 963,942 |
| Total operating expenses | 17,974,560 |
| Operating income | 459,516 |
| Nonoperating revenues (expenses): | |
| Interest and investment revenue | 5,325 |
| Change in net position | 464,841 |
| Total net position - beginning | 7,358,217 |
| Total net position - ending | \$ 7,823,058 |

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, 2013

| | <u>Internal Service Fund</u> |
|---|----------------------------------|
| Cash flows from operating activities: | |
| Receipts from interfund services provided | \$ 18,434,076 |
| Payments for interfund services used | <u>(18,672,641)</u> |
| Net cash used by operating activities | <u>(238,565)</u> |
| Cash flows from investing activities: | |
| Proceeds from sales and maturities of investments | 790,000 |
| Purchase of investments | (704,294) |
| Interest received | <u>29,405</u> |
| Net cash provided by investing activities | <u>115,111</u> |
| Net decrease in cash and cash equivalents | (123,454) |
| Cash and cash equivalents, January 1 | <u>8,141,514</u> |
| Cash and cash equivalents, December 31 | <u>\$ 8,018,060</u> |
| Reconciliation of operating income to net cash used by operating activities | |
| Operating income | \$ 459,516 |
| Adjustments to reconcile operating income to net cash provided by operating activities: | |
| Decrease in liabilities: | |
| Accounts payable | <u>(698,081)</u> |
| Total adjustments | <u>(698,081)</u> |
| Net cash used by operating activities | <u>\$ (238,565)</u> |

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

HAMILTON COUNTY
STATEMENT OF FIDUCIARY NET POSITION -
FIDUCIARY FUNDS
December 31, 2013

| <u>Assets</u> | Pension Trust Funds | Agency Funds |
|---------------------------------|---------------------------|-----------------|
| Cash and cash equivalents | \$ 1,164,313 | \$ 21,666,162 |
| Receivables: | | |
| Taxes | - | 47,062,182 |
| Intergovernmental | - | 9,794,920 |
| Interest | 63,278 | - |
| Total receivables | 63,278 | 56,857,102 |
| Investments at fair value: | | |
| U.S. Government securities | 829,999 | - |
| Municipal bonds and notes | 737,056 | - |
| Corporate bonds and notes | 2,857,218 | - |
| Corporate equity instruments | 18,563,449 | - |
| Total investments | 22,987,722 | - |
| Total assets | 24,215,313 | \$ 78,523,264 |
| <u>Liabilities</u> | | |
| State fees payable | - | \$ 333,628 |
| Trust payable | - | 78,189,636 |
| Total liabilities | - | \$ 78,523,264 |
| <u>Net Position</u> | | |
| Net position held in trust for: | | |
| Employees' pension benefits | 24,215,313 | |
| Total net position | \$ 24,215,313 | |

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

HAMILTON COUNTY
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION -
FIDUCIARY FUNDS
For The Year Ended December 31, 2013

| <u>Additions</u> | <u>Pension Trust Funds</u> |
|---|------------------------------------|
| Contributions: | |
| Employer | \$ 1,209,136 |
| Investment income: | |
| Net increase in fair value of investments | 1,804,396 |
| Interest | <u>1,728,368</u> |
| Total investment income | <u>3,532,764</u> |
| Total additions | <u>4,741,900</u> |
| <u>Deductions</u> | |
| Benefits | 813,658 |
| Administrative expense | <u>169,401</u> |
| Total deductions | <u>983,059</u> |
| Changes in net position | 3,758,841 |
| Net position - beginning | <u>20,456,472</u> |
| Net position - ending | <u>\$ 24,215,313</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. The debt of the Building Authority will be repaid entirely, or almost entirely, from resources of the primary government.

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

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

The Hamilton County Redevelopment Authority (Authority) is a significant blended component unit of the County. The Authority finances, constructs, and leases local public improvements to the primary government. The primary government appoints a voting majority of the Authority's board and a financial benefit/burden relationship exists between the County and the Authority. Although it is legally separate from the primary government, the Authority is reported as if it was 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. The debt of the Authority will be repaid entirely, or almost entirely, from resources of the primary government.

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

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Hamilton County Redevelopment Authority
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

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

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

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

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. The financing for these projects is provided by state distribution of County Option Income Tax dollars.

The COIT distributive shares fund set up by Indiana Code, Indiana Code 6-3.5-6, allows for the collection of county option income tax and expensing funds as set out in this statute.

Additionally, the primary government reports the following fund types:

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

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

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

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

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

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

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

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

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

D. Assets, Liabilities, and Net Position

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.

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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."

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 inflows of resources – unavailable 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.

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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.

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 position. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements. Compensated absences for governmental activities typically have been liquidated from the General fund and the County Highway fund.

7. Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund type statement of net position. 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 expensed in the year incurred.

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.

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

8. Fund Balance Reporting

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

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

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

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

Assigned Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. The assigned funds are designated by the county council when the funds are initially set up or by council approval for encumbrances at year end.

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

A schedule of fund balances is provided below.

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

| | General Fund | Rainy Day Fund | COIT Distributive Shares | Other Governmental Funds | Total Governmental Funds |
|----------------------|----------------------|----------------------|--------------------------------|--------------------------------|--------------------------------|
| Restricted: | | | | | |
| Culture & recreation | \$ - | \$ - | \$ - | \$ 3,757,568 | \$ 3,757,568 |
| Health & welfare | - | - | - | 904,035 | 904,035 |
| Transportation | - | - | - | 11,494,221 | 11,494,221 |
| Public safety | - | - | - | 8,540,423 | 8,540,423 |
| Drain Maintenance | - | - | - | 14,395,718 | 14,395,718 |
| State | - | 22,270,098 | - | 7,328,842 | 29,598,940 |
| Federal programs | - | - | - | 1,538,618 | 1,538,618 |
| Debt service | - | - | - | 18,282,318 | 18,282,318 |
| Capital improvement | - | - | - | 63,138,667 | 63,138,667 |
| Total restricted | <u>-</u> | <u>22,270,098</u> | <u>-</u> | <u>129,380,410</u> | <u>151,650,508</u> |
| Committed: | | | | | |
| Transportation | - | - | 946,516 | - | 946,516 |
| Public safety | - | - | 19,416,589 | 400,695 | 19,817,284 |
| Ordinance | - | - | - | 4,408,910 | 4,408,910 |
| Total committed | <u>-</u> | <u>-</u> | <u>20,363,105</u> | <u>4,809,605</u> | <u>25,172,710</u> |
| Assigned: | | | | | |
| Transportation | - | - | - | 1,935,828 | 1,935,828 |
| Public safety | - | - | - | 157,181 | 157,181 |
| Park and recreation | - | - | - | 400,665 | 400,665 |
| Capital improvement | 389,658 | - | - | - | 389,658 |
| Total assigned | <u>389,658</u> | <u>-</u> | <u>-</u> | <u>2,493,674</u> | <u>2,883,332</u> |
| Unassigned: | <u>24,850,647</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>24,850,647</u> |
| Total fund balances | <u>\$ 25,240,305</u> | <u>\$ 22,270,098</u> | <u>\$ 20,363,105</u> | <u>\$ 136,683,689</u> | <u>\$ 204,557,197</u> |

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

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

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

9. Net Position – GASB 63 and GASB 65

The County has adopted Governmental Accounting Standards Board (GASB) Statement 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position. Following GASB Concepts Statement No. 4, Statement No. 63 changes the statement of financial position term net assets to net position. The Statement also encourages presentation of a Statement of Net Position as assets plus deferred outflows of resources, less liabilities less deferred inflows of resources, equal net position.

Under Statement No. 63, net position should be displayed in three components that are similar to the current requirements for net assets:

Net Investment in Capital Assets: Capital assets, net of accumulated depreciation, reduced by the outstanding balances of related debt and deferred inflows of resources attributable to the acquisition, construction, or improvement of the capital assets.

Restricted: Restricted assets reduced by liabilities and deferred inflows of resources related to those assets.

Unrestricted: The net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources not included in the determination of net investment in capital assets or the restricted portion of net position.

The County has adopted Governmental Accounting Standards Board (GASB) Statement 65, Items Previously Reported as Assets and Liabilities.

Under GASB 65, Items Previously Reported as Assets and Liabilities establishes accounting and financial reporting standards that reclassify as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities. As a result, the loss on refunding of debt, in the amount of \$2,909,520, which previously had been included in the balance of long-term liabilities, is reported as a deferred outflow of resources in the Statement of Net Position for 2013.

GASB 65 also establishes that, with the exception of prepaid insurance costs, costs related to the issuance of debt will no longer be recorded as a deferred charge and amortized over the life of the debt, but will instead be recognized as an expense in the period incurred. Since this provision is applied retroactively for all periods presented, the beginning Net Position for the year 2013 has been decreased by the amount of unamortized debt issuance costs. The restatement of the Net Position is detailed in note III B.

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

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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, 2013, the County and the Sheriff's Pension Plans had the following investments:

| Investment Type | Investment Maturities (in Years) | | | |
|----------------------------------|----------------------------------|----------------------|-------------------|---------------------|
| | Fair Value | Less than 1 | 1-2 | More than 2 |
| Governmental activities: | | | | |
| Government Sponsored Enterprises | \$ 150,274 | \$ 150,274 | \$ - | \$ - |
| Fixed Income Notes | 658,311 | 350,455 | 206,799 | 101,057 |
| Mutual Funds | 354,553 | 354,553 | - | - |
| Sheriff's Pension Plan: | | | | |
| Government Sponsored Enterprises | 829,999 | - | - | 829,999 |
| Municipal Bonds and Notes | 737,056 | - | - | 737,056 |
| Corporate Bonds and Notes | 2,857,218 | 405,589 | 689,359 | 1,762,270 |
| Common Stock | 10,518,852 | 10,518,852 | - | - |
| Mutual Funds | 7,469,279 | 7,469,279 | - | - |
| Foreign Equities | 575,318 | 575,318 | - | - |
| Totals | <u>\$ 24,150,860</u> | <u>\$ 19,824,320</u> | <u>\$ 896,158</u> | <u>\$ 3,430,382</u> |

| Investment Type | Discretely Presented Component Unit | | | |
|------------------------|-------------------------------------|----------------------------------|-------------|--------------|
| | Fair Value | Investment Maturities (in Years) | | |
| | | Less Than 5 | 6-10 | More Than 10 |
| Mutual Funds | \$ 64,074,395 | \$ 64,074,395 | \$ - | \$ - |
| Certificate of Deposit | 75,000 | 75,000 | - | - |
| Totals | <u>\$ 64,149,395</u> | <u>\$ 64,149,395</u> | <u>\$ -</u> | <u>\$ -</u> |

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Investment Policies

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

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

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

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

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

Investment Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The County and its discretely presented component unit do not have a formal investment policy for custodial credit risk for investments. The Sheriff's Merit Board has not adopted an investment policy for custodial credit risk for investments. The following investments held by the County, Sheriff's Retirement and Benefit Pension Plans, and the discretely presented component unit, were exposed to custodial credit risk:

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

County
December 31, 2013

| Investment Type | Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the government's name |
|-----------------|---|
| Mutual Funds | \$ <u>354,553</u> |

Sheriff's Retirement and Benefit Pension Plans
December 31, 2013

| Investment Type | Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the government's name |
|------------------|---|
| Corporate Bonds | \$ 2,857,218 |
| Municipal Bonds | 737,056 |
| Corporate Stocks | 10,518,852 |
| Mutual Funds | 7,469,279 |
| Foreign Equities | <u>575,318</u> |
| Total | \$ <u>22,157,723</u> |

Riverview Hospital (discretely presented component unit)
December 31, 2013

| Investment Type | Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the government's name |
|------------------------|---|
| Certificate of Deposit | \$ 75,000 |
| Mutual Funds | <u>64,074,395</u> |
| Total | \$ <u>64,149,395</u> |

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

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:

| Standard and Poor's Rating | Moody's Rating | County's Investments | | |
|----------------------------------|-------------------|----------------------|---------------------------------------|--------------------------|
| | | Mutual Funds | Government Sponsored Enterprise | Fixed Income Notes |
| AA | Aa | \$ - | \$ 150,275 | \$ 101,057 |
| A | A | - | - | 557,254 |
| Unrated | Unrated | 354,553 | - | - |
| Totals | | \$ 354,553 | \$ 150,275 | \$ 658,311 |

| Standard and Poor's Rating | Moody's Rating | Sheriff's Pension Plans' Investments | | | |
|----------------------------------|-------------------|--------------------------------------|---------------------------------|---------------------------------|---------------------------------------|
| | | Mutual Funds | Corporate Bonds and Notes | Municipal Bonds and Notes | Government Sponsored Enterprise |
| AAA | Aaa | \$ - | \$ - | \$ - | \$ 829,999 |
| AA | Aa | - | 791,700 | 423,667 | - |
| A | A | - | 837,849 | 107,704 | - |
| BBB | Baa | - | 1,027,045 | - | - |
| Unrated | Unrated | 7,469,279 | 200,624 | 205,685 | - |
| Totals | | \$ 7,469,279 | \$ 2,857,218 | \$ 737,056 | \$ 829,999 |

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 2.5 percent of total investments of the Plan but the investments are held in U.S. Dollars.

| Sheriff's Retirement and Benefit Pension Plans | | |
|--|---------------------|-------------|
| December 31, 2013 | | |
| Investment Type and Currency Denomination | Foreign Currency | U.S. Dollar |
| Covidien PLC | | \$ 170,250 |
| Royal Dutch Shell | | 188,150 |
| TEVA Pharmaceutical | | 180,761 |
| Eaton Corp PLC NPV | | 36,157 |
| Total | | \$ 575,318 |

B. Capital Assets

Capital asset activity for the year ended December 31, 2013, was as follows:

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

| <u>Primary Government</u> | <u>Beginning Balance</u> | <u>Increases</u> | <u>Decreases</u> | <u>Ending Balance</u> |
|--|------------------------------|----------------------|---------------------|---------------------------|
| Governmental activities: | | | | |
| Capital assets, not being depreciated: | | | | |
| Land | \$ 25,458,709 | \$ 1,224,489 | \$ - | \$ 26,683,198 |
| Infrastructure accounted for using the modified approach | 519,546,168 | 9,338,041 | 1,055,407 | 527,828,802 |
| Construction in progress | <u>16,937,610</u> | <u>6,138,973</u> | <u>7,535,730</u> | <u>15,540,853</u> |
| Total capital assets, not being depreciated | <u>561,942,487</u> | <u>16,701,503</u> | <u>8,591,137</u> | <u>570,052,853</u> |
| Capital assets, being depreciated: | | | | |
| Buildings | 163,269,467 | 1,618,197 | 10,000 | 164,877,664 |
| Improvements other than buildings | 8,709,792 | 165,626 | - | 8,875,418 |
| Machinery and equipment | 31,555,287 | 4,242,484 | 574,739 | 35,223,032 |
| Infrastructure being depreciated | <u>123,107,934</u> | <u>4,376,451</u> | <u>234,426</u> | <u>127,249,958</u> |
| Totals | <u>326,642,480</u> | <u>10,402,758</u> | <u>819,165</u> | <u>336,226,072</u> |
| Less accumulated depreciation for: | | | | |
| Buildings | 39,024,311 | 4,190,532 | 2,778 | 43,212,065 |
| Improvements other than buildings | 3,346,640 | 397,182 | - | 3,743,822 |
| Machinery and equipment | 21,157,303 | 2,770,009 | 533,548 | 23,393,764 |
| Infrastructure being depreciated | <u>26,649,890</u> | <u>2,711,643</u> | <u>42,301</u> | <u>29,319,232</u> |
| Totals | <u>90,178,144</u> | <u>10,069,366</u> | <u>578,627</u> | <u>99,668,883</u> |
| Total capital assets, being depreciated, net | <u>236,464,336</u> | <u>333,392</u> | <u>240,538</u> | <u>236,557,189</u> |
| Total governmental activities capital assets, net | <u>\$ 798,406,823</u> | <u>\$ 17,034,895</u> | <u>\$ 8,831,675</u> | <u>\$ 806,610,042</u> |

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

| | |
|---|----------------------|
| Governmental activities: | |
| General government | \$ 6,267,081 |
| Public safety | 2,767,855 |
| Highways and streets, including depreciation of general infrastructure assets | 347,190 |
| Health and welfare | 32,289 |
| Culture and recreation | <u>654,951</u> |
| Total depreciation expense - governmental activities | <u>\$ 10,069,366</u> |

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

C. Construction Commitments

Construction work in progress is composed of the following:

| Project | Total Project Authorized | Expended to December 31, 2013 | Committed | Required Future Funding |
|-----------------|--------------------------------|-------------------------------------|----------------------|-------------------------------|
| Road Network | \$ 65,067,813 | \$ 12,571,360 | \$ 52,496,453 | \$ - |
| Bridge Network | 6,505,353 | 2,137,510 | 4,367,843 | - |
| Drain Network | 756,177 | 756,177 | - | - |
| Parks - Archery | 700,000 | 75,806 | 624,194 | - |
| Totals | <u>\$ 73,029,343</u> | <u>\$ 15,540,853</u> | <u>\$ 57,488,490</u> | <u>\$ -</u> |

D. Capital Assets – Discretely Presented Component Unit

| | Beginning Balance | Increases | Decreases | Ending Balance |
|--|----------------------|---------------------|---------------------|---------------------|
| Capital assets, not being depreciated: | | | | |
| Land | \$ 9,814,610 | \$ - | \$ - | \$ 9,814,610 |
| Construction in progress | 3,839,664 | 8,935,700 | 5,203,644 | 7,571,720 |
| Total capital assets, not being depreciated | 13,654,274 | 8,935,700 | 5,203,644 | 17,386,330 |
| Capital assets, being depreciated: | | | | |
| Buildings | 92,788,115 | 3,295,906 | 52,804 | 96,031,217 |
| Improvements other than buildings | 2,418,394 | 77,486 | - | 2,495,880 |
| Machinery and equipment | 103,113,143 | 8,393,338 | 937,730 | 110,568,751 |
| Totals | 198,319,652 | 11,766,730 | 990,534 | 209,095,848 |
| Less accumulated depreciation for: | | | | |
| Buildings | 42,616,479 | 3,881,739 | - | 46,498,218 |
| Improvements other than buildings | 1,680,496 | 123,826 | - | 1,804,322 |
| Machinery and equipment | 75,333,541 | 7,079,548 | 922,315 | 81,490,774 |
| Totals | 119,630,516 | 11,085,113 | 922,315 | 129,793,314 |
| Total capital assets, being depreciated, net | 78,689,136 | 681,617 | 68,219 | 79,302,534 |
| Total Discretely Presented Component Unit capital assets, net | <u>\$ 92,343,410</u> | <u>\$ 9,617,317</u> | <u>\$ 5,271,863</u> | <u>\$96,688,864</u> |

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

E. Interfund Balances and Activity

1. Interfund Receivables and Payables

The composition of interfund balances as of December 31, 2013, is as follows:

| Due To | Nonmajor Governmental |
|-----------------------|--------------------------|
| Nonmajor Governmental | \$ <u>272,404</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, 2013, were as follows:

| Transfer From | Transfer To | | | | Totals |
|--------------------------|---------------------|---------------------|--------------------------------|--------------------------|----------------------|
| | General Fund | Rainy Day | COIT Distributive Shares | Nonmajor Governmental | |
| General Fund | \$ - | \$ 5,364,787 | \$ 5,486,166 | \$ 89,632 | \$ 10,940,585 |
| COIT Distributive Shares | 1,195,865 | - | - | 3,568,992 | 4,764,857 |
| Nonmajor Governmental | 1,974,746 | - | 4,781,564 | 16,566,534 | 23,322,844 |
| Totals | <u>\$ 3,170,611</u> | <u>\$ 5,364,787</u> | <u>\$ 10,267,730</u> | <u>\$ 20,225,158</u> | <u>\$ 39,028,286</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.

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. The following is a schedule by years of future minimum rental payments as of December 31, 2013:

| | |
|-------|---------------------|
| 2014 | \$ 1,126,547 |
| 2015 | 1,068,948 |
| 2016 | 1,010,009 |
| 2017 | <u>801,755</u> |
| Total | <u>\$ 4,007,259</u> |

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 \$9,900,000 and accumulated depreciation of \$5,600,000 as of December 31, 2013. Total rental income for all operating leases was \$1,100,000. The following is a schedule by years of future minimum rental payments as of December 31, 2013:

| | | |
|-----------|--------|-----------------------------|
| 2014 | \$ | 614,231 |
| 2015 | | 448,054 |
| 2016 | | 247,221 |
| 2017 | | 209,193 |
| 2018 | | 198,477 |
| 2019-2022 | | <u>469,255</u> |
| Total | \$ | <u><u>2,186,431</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, 2013, are as follows:

| | | |
|---|--|------------------------------|
| 2014 | | \$ 306,774 |
| 2015 | | 130,947 |
| 2016 | | 105,828 |
| 2017 | | 100,504 |
| 2018 | | 19,081 |
| 2019-2023 | | <u>214</u> |
| Total minimum lease payments | | 663,348 |
| Less amount representing interest | | <u>(99,924)</u> |
| Present value of net minimum lease payments | | 563,424 |
| Due within one year | | <u>(255,808)</u> |
| Due in more than one year | | <u><u>\$ 307,616</u></u> |

Assets acquired through capital leases still in effect are machinery and equipment of \$4,758,234.

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

G. Long-Term Liabilities

1. General Obligation Bonds

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

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

| Purpose | Interest Rate | Original Debt Issued | Principal Outstanding |
|--|-----------------|----------------------|-----------------------|
| Governmental activities: | | | |
| 2002 Animal Control Bonds | 3.125% to 5.00% | \$ 2,500,000 | \$ 1,350,000 |
| 2005 County Option Income Refunding Bonds | 4.00% to 5.25% | 46,765,000 | 22,570,000 |
| 2009 Park Bonds | 2.00% | 2,150,000 | 255,000 |
| 2011 Park Refunding Bonds | 2.00% to 4.00% | 3,280,000 | 2,725,000 |
| 2013 General Obligation Bonds Series A | 2.00% to 3.00% | 11,845,000 | 11,845,000 |
| 2013 General Obligation Bonds Series B | 2.00% to 3.25% | 11,240,000 | 11,240,000 |
| 2013 General Obligation Bonds Series C | 3.00% to 4.00% | 9,750,000 | 9,750,000 |
| 2013 General Obligation Bonds Series D | 4.00% | 11,900,000 | 11,900,000 |
| 1992 Building Authority First Mortgage Bonds | 6.025% to 6.25% | 432,202 | 432,202 |
| 2008 1st Mortgage Bonds | 3.25% to 5.00% | 41,655,000 | 36,885,000 |
| 2012 1st Mortgage Refunding Bonds | 2.00% to 5.00% | 23,010,000 | <u>21,470,000</u> |
| Subtotal | | | 130,422,202 |
| Current portion of debt | | | (8,095,000) |
| Net unamortized discount/premium | | | <u>5,565,148</u> |
| Total long-term debt | | | <u>\$ 127,892,350</u> |

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

| Year Ended December 31 | Governmental Activities | | |
|---------------------------|-------------------------|----------------------|-----------------------|
| | Principal | Interest | Totals |
| 2014 | \$ 8,095,000 | \$ 4,727,842 | \$ 12,822,842 |
| 2015 | 9,437,202 | 6,292,661 | 15,729,863 |
| 2016 | 8,745,000 | 4,619,306 | 13,364,306 |
| 2017 | 9,065,000 | 4,266,345 | 13,331,345 |
| 2018 | 8,905,000 | 3,906,761 | 12,811,761 |
| 2019-2023 | 34,410,000 | 14,825,651 | 49,235,651 |
| 2024-2028 | 28,610,000 | 8,179,011 | 36,789,011 |
| 2029-2033 | <u>23,155,000</u> | <u>2,381,975</u> | <u>25,536,975</u> |
| Totals | <u>\$ 130,422,202</u> | <u>\$ 49,199,552</u> | <u>\$ 179,621,754</u> |

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 | \$ 5,670,000 |
| 2005 Thomson | 2.90% to 5.00% | 5,660,000 | 4,395,000 |
| 2006 Thomson | 3.75% to 5.10% | 19,080,000 | 16,600,000 |
| 2010 Village Park | 2.00% to 5.75% | 7,050,000 | 6,385,000 |
| 2010 Refunding Series A | 2.00% to 3.60% | 3,235,000 | 2,425,000 |
| 2010 Refunding Series B | 2.00% to 3.90% | 6,665,000 | 5,275,000 |
| 2011 Economic Development | 2.00% to 5.50% | 16,895,000 | 16,490,000 |
| 2012 Economic Development | 1.10% to 4.50% | 4,990,000 | <u>4,875,000</u> |
| Subtotal | | | 62,115,000 |
| Current portion of debt | | | (2,165,000) |
| Net unamortized discount/premium | | | <u>(147,738)</u> |
| Total long-term portion | | | <u>\$ 59,802,262</u> |

TIF bonds debt service requirements to maturity are as follows:

| Year Ended December 31 | Governmental Activities | | |
|---------------------------|-------------------------|----------------------|----------------------|
| | Principal | Interest | Totals |
| 2014 | \$ 2,165,000 | \$ 2,709,060 | \$ 4,874,060 |
| 2015 | 2,905,000 | 2,850,000 | 5,755,000 |
| 2016 | 3,095,000 | 2,763,371 | 5,858,371 |
| 2017 | 3,200,000 | 2,664,831 | 5,864,831 |
| 2018 | 3,335,000 | 2,552,673 | 5,887,673 |
| 2019-2023 | 18,825,000 | 10,633,543 | 29,458,543 |
| 2024-2028 | 20,040,000 | 6,159,628 | 26,199,628 |
| 2029-2033 | <u>8,550,000</u> | <u>1,186,591</u> | <u>9,736,591</u> |
| Totals | <u>\$ 62,115,000</u> | <u>\$ 31,519,697</u> | <u>\$ 93,634,697</u> |

3. Revenue Bonds Payable

The County issued the Hamilton County Visitors and Convention Bureau (HCVCB) Revenue bonds whereby the government pledges income derived from the innkeeper's tax to pay debt service. Revenue bonds outstanding at December 31, 2013, are as follows:

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

| Purpose | Interest Rate | Original Debt Issued | Principal Outstanding |
|--------------------------|------------------|----------------------------|--------------------------|
| 2011 HCVCB Sinking Bonds | 2.00% to 2.50% | \$ 3,450,000 | \$ 3,190,000 |
| Current portion of debt | | | (140,000) |
| Unamortized discount | | | <u>(9,864)</u> |
| Total long-term portion | | | <u>\$ 3,040,136</u> |

Revenue bonds debt service requirements to maturity are as follows:

| Year Ended December 31 | Principal | Interest | Totals |
|---------------------------|---------------------|---------------------|---------------------|
| 2014 | \$ 140,000 | \$ 120,711 | \$ 260,711 |
| 2015 | 140,000 | 117,912 | 257,912 |
| 2016 | 140,000 | 115,111 | 255,111 |
| 2017 | 150,000 | 111,724 | 261,724 |
| 2018 | 150,000 | 107,786 | 257,786 |
| 2019-2023 | 835,000 | 459,448 | 1,294,448 |
| 2024-2028 | 1,030,000 | 268,648 | 1,298,648 |
| 2029-2033 | <u>605,000</u> | <u>42,075</u> | <u>647,075</u> |
| Totals | <u>\$ 3,190,000</u> | <u>\$ 1,343,415</u> | <u>\$ 4,533,415</u> |

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, 2013, \$56,015,000 of bonds outstanding are considered defeased.

5. Changes in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2013, was as follows:

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

| Primary Government | Beginning Balance | Additions | Reductions | Ending Balance | Due Within One Year |
|--|-----------------------|----------------------|----------------------|-----------------------|---------------------------|
| Governmental activities: | | | | | |
| Bonds payable: | | | | | |
| General obligation | \$ 96,272,202 | \$ 44,735,000 | \$ 10,585,000 | \$ 130,422,202 | \$ 8,095,000 |
| TIF | 64,410,000 | - | 2,295,000 | 62,115,000 | 2,165,000 |
| Revenue | <u>3,330,000</u> | <u>-</u> | <u>140,000</u> | <u>3,190,000</u> | <u>140,000</u> |
| Total payable | 164,012,202 | 44,735,000 | 13,020,000 | 195,727,202 | 10,400,000 |
| Compensated absences | <u>1,171,456</u> | <u>3,153,946</u> | <u>2,998,150</u> | <u>1,327,252</u> | <u>1,061,802</u> |
| Total governmental activities long-term liabilities | <u>\$ 165,183,658</u> | <u>\$ 47,888,946</u> | <u>\$ 16,018,150</u> | <u>\$ 197,054,454</u> | <u>\$ 11,461,802</u> |

The compensated absences are generally liquidated by the general, COIT distributive shares, and county highway funds.

6. 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, 2013, are as follows:

| Purpose | Interest Rate | Amount |
|-------------------------|------------------|----------------------|
| 2005 Revenue Bonds | 2.50% to 4.50% | \$ 3,520,000 |
| 2011 Revenue Bonds | 4.20% | 5,671,102 |
| 2012 Revenue Bonds | 1.45% Variable | 15,965,000 |
| 2013 Revenue Bonds | 1.04% Variable | <u>16,925,000</u> |
| Subtotal | | 42,081,102 |
| Current portion of debt | | <u>(3,317,463)</u> |
| Total | | <u>\$ 38,763,639</u> |

Revenue bonds debt service requirements to maturity are as follows:

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

| Year Ended December 31 | Discretely Presented Component Unit | | |
|---------------------------|-------------------------------------|---------------------|----------------------|
| | Principal | Interest | Totals |
| 2014 | \$ 3,317,463 | \$ 1,308,759 | \$ 4,626,222 |
| 2015 | 3,444,543 | 1,193,809 | 4,638,352 |
| 2016 | 3,562,784 | 1,070,595 | 4,633,379 |
| 2017 | 3,697,233 | 942,906 | 4,640,139 |
| 2018 | 2,842,944 | 821,150 | 3,664,094 |
| 2019-2023 | 13,661,135 | 2,739,535 | 16,400,670 |
| 2024-2028 | <u>11,555,000</u> | <u>846,622</u> | <u>12,401,622</u> |
| Totals | <u>\$ 42,081,102</u> | <u>\$ 8,923,376</u> | <u>\$ 51,004,478</u> |

7. Revenue Bonds Refunding – Discretely Presented Component Unit

In October 2013, Riverview Hospital issued \$17,000,000 in refunding bonds with a variable interest rate of one-month LIBOR rate plus .925 percent to advance refund \$16,400,000 of outstanding 2010 Series bonds with a fixed interest rate of 3.90 percent. The net proceeds of \$16,800,000 (after payment of \$170,000 in issuance costs) were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 2010 Series 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 Position. The refunding resulted in the accounting loss of \$2,182,314, which has been recognized on Statement of Net Position as Deferred outflows of resources - loss on refunding. This amount will be amortized using the straight line method and charged to interest expense over the life of the bonds.

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

Long-term liability activity for the year ended December 31, 2013, was as follows:

| Discretely Presented Component Units | Beginning Balance | Additions | Reductions | Ending Balance | Due Within One Year |
|---|----------------------|----------------------|----------------------|----------------------|---------------------------|
| Revenue bonds payable: | | | | | |
| 2005 Bonds | 4,310,000 | \$ - | \$ 790,000 | \$ 3,520,000 | \$ 820,000 |
| 2010 Bonds | 17,240,135 | - | 17,240,135 | - | - |
| 2011 Bonds | 6,277,595 | - | 606,493 | 5,671,102 | 632,463 |
| 2012 Bonds | 16,900,000 | - | 935,000 | 15,965,000 | 960,000 |
| 2013 Bonds | <u>-</u> | <u>17,000,000</u> | <u>75,000</u> | <u>16,925,000</u> | <u>905,000</u> |
| Subtotal Revenue Bonds | 44,727,730 | 17,000,000 | 19,646,628 | 42,081,102 | 3,317,463 |
| Tipton Family Practice note payable | 338,748 | - | 163,903 | 174,845 | 174,845 |
| Capital lease obligations | <u>799,483</u> | <u>428,843</u> | <u>664,902</u> | <u>563,424</u> | <u>255,808</u> |
| Long-term liabilities | <u>\$ 45,865,961</u> | <u>\$ 17,428,843</u> | <u>\$ 20,475,433</u> | <u>\$ 42,819,371</u> | <u>\$ 3,748,116</u> |

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

H. Net Investment in Capital Assets

| | Governmental Activities |
|--|----------------------------|
| Capital assets, net | \$ 806,610,042 |
| Related debt: | |
| General obligation bonds | 130,422,202 |
| Net unamortized discount/premium | 5,565,148 |
| Unamortized deferral of loss on bond refunding | (2,670,489) |
| TIF bonds | 62,115,000 |
| Net unamortized discount/premium | (147,738) |
| Unamortized deferral of loss on bond refunding | (239,031) |
| Revenue bonds | 3,190,000 |
| Unamortized discount | (9,864) |
| Deduct cash on hand | (48,468,794) |
| Total related debt | 149,756,434 |
| Net Investment in capital assets | \$ 656,853,608 |

I. Restricted Net Assets

The government-wide Statement of Net Position for Hamilton County (primary government) and the component unit (Riverview Hospital) report \$112,939,898 and \$7,254,137, respectively, in net position - restricted for portion of net position, of which \$31,518,913 and \$3,868,574, 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:

| | 2013 | 2012 |
|--|--------------|--------------|
| Accounts payable, beginning of year | \$ 2,062,276 | \$ 1,564,304 |
| Incurred claims and changes in estimates | 17,237,958 | 13,540,978 |
| Claim payments | 17,936,039 | 13,043,006 |
| Accounts payable, end of year | \$ 1,364,195 | \$ 2,062,276 |

B. Restatements and Reclassifications

For the year ended December 31, 2012, certain changes have been made to the financial statements to more appropriately reflect financial activity of the primary government and discretely presented component unit. The following schedule presents the restated beginning balance for net position. Prior period adjustments represent the costs related with issuance of debt that under GASB 65 will be expensed in the period incurred. Since this provision is applied retroactively for all periods presented, the beginning net position for 2013 has been restated by the amount of unamortized debt issuance costs as shown on the financial statements.

| | Balance as Reported December 31, 2012 | Prior Period Adjustments | Balance as Restated January 1, 2013 |
|---|--|--------------------------------|--|
| Governmental activities: | | | |
| Primary government: | | | |
| Net position | \$ 779,106,072 | \$ (2,212,626) | \$ 776,893,446 |
| Discretely presented component unit: | | | |
| Net position | \$ 137,925,708 | \$ (823,643) | \$ 137,102,065 |

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

C. Subsequent Events

The County issued the Hamilton County Public Building Corporation Lease Rental Bonds of 2014 in the amount of \$6,995,000 on January 9, 2014. The bond issuance will be used to acquire certain real estate and structures located on the grounds of the Hamilton County Airport Authority.

D. Encumbrance Commitments

Encumbrances outstanding at year-end do not represent GAAP expenditures or liabilities but represent budgetary accounting controls. All governmental fund budgets are maintained on the cash basis of accounting. At year-end purchase orders and contracts (encumbrances) issued for goods and services not received are encumbered. The encumbrances in fund balances are listed under assigned unless the fund balance for the fund is restricted or committed.

At December 31, 2013, the County had encumbrance commitments in the Governmental funds as follows:

| Major funds and Nonmajor funds | Encumbrances |
|--------------------------------|--------------|
| Major funds: | |
| General | \$ 389,658 |
| Rainy Day | 31,331 |
| Coit Distributive Shares | 1,168,792 |
| Nonmajor funds: | |
| Highway | 593,519 |
| Parks and Recreation | 400,665 |
| Local Road and Street | 35,477 |
| Statewide 911 | 152,183 |
| Highway COIT | 1,306,832 |
| Drug Free Community | 4,998 |
| Cumulative Capital Development | 1,588,498 |
| Cumulative Courthouse | 274,595 |
| Major Bridge | 25,000 |
| Total | \$ 5,971,548 |

E. 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 UMR, a division of United Health Care. 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
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

Funding Policy

The contribution requirements of plan members for the HCGPBP are established and can be amended by the County's commissioners. The required contribution is based on projected pay-as-you-go financing requirements. For the year ended December 31, 2013, the County contributed \$821,341 to the plan, for current premiums (approximately 74 percent of total costs). Plan members receiving benefits contributed \$289,374, or approximately 26 percent of the total costs, through their required contributions. Employees who started employment subsequent to January 11, 2010, are not eligible for the plan.

Annual OPEB Cost and Net OPEB Obligation

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

| | |
|--|----------------------------|
| Annual required contribution | \$ 4,126,925 |
| Interest on net OPEB obligation | 271,833 |
| Adjustment to annual required contribution | <u>(408,003)</u> |
| | |
| Annual OPEB cost | 3,990,755 |
| Contributions made | <u>1,862,418</u> |
| | |
| Increase in net OPEB obligation | 2,128,337 |
| Net OPEB obligation, beginning of year | <u>7,766,650</u> |
| | |
| Net OPEB obligation, end of year | <u><u>\$ 9,894,987</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 2013 and the five preceding years were as follows:

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

| Year Ending | Annual OPEB Cost | Percentage of Annual OPEB Cost Contributed | Net OPEB Obligation |
|----------------|------------------------|---|---------------------------|
| 12-31-08 | \$ 2,117,850 | (3.0%) | \$ 2,181,618 |
| 12-31-09 | 2,153,886 | 21.9% | 3,863,027 |
| 12-31-10 | 1,834,135 | 17.7% | 5,372,660 |
| 12-31-11 | 2,002,962 | 32.0% | 6,735,189 |
| 12-31-12 | 2,902,876 | 64.5% | 7,766,650 |
| 12-31-13 | 3,990,755 | 46.7% | 9,894,987 |

Funded Status and Funding Progress

As of December 31, 2013, the most recent actuarial valuation date, the plan was 0.00 percent funded. The actuarial accrued liability for benefits was \$41,937,569, and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$41,937,569. The covered payroll (annual payroll of active employees covered by the plan) was \$37,260,055, and the ratio of the UAAL to covered payroll was 113 percent.

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

Actuarial Methods and Assumption

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

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Significant methods and assumptions were as follows:

| | Hamilton County Healthcare Plan |
|-------------------------------|------------------------------------|
| Actuarial valuation date | December 31, 2013 |
| Actuarial cost method | Projected unit credit |
| Amortization method | Level dollar amount |
| Remaining amortization period | Open 30 years |
| Asset valuation method | N/A |
| Actuarial assumptions: | |
| Inflation rate | 2.00% |
| Investment rate of return | 3.50% |
| Healthcare inflation rate | 10.00% |

N/A – not applicable

F. Tax Increment Revenues Pledged

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

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

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

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

The County has pledged a portion of tax increment revenues to repay \$3,235,000 in tax increment bonds issued in 2010 to refund the 2002 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.

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

The County has pledged a portion of tax increment revenues to repay \$4,990,000 in tax increment bonds issued in 2012 to continue financing infrastructure improvements on the 96th Street – U.S. 421 project. The bonds are payable from the incremental tax revenues generated by the 96th Street – U.S. 421 Tax Increment Financing (TIF) area and a pledge of County Option Income Tax (COIT) revenue by the City of Carmel. Incremental tax revenues and a pledge of COIT revenues by the City of Carmel are projected to produce 100 percent of the debt service requirements over the life of the bonds.

G. Pension Plans

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

a. Public Retirement System Board

Plan Description

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

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

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

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

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Funding Policy and Annual Pension Cost

INPRS members are required to contribute 3 percent of their annual covered salary. The County is required to contribute at an actuarially determined rate; the current rate is 10.0 percent of annual covered payroll. The contribution requirements of plan members and the County are established and may be amended by the INPRS Board of Trustees. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

The Net Pension Obligation (NPO) is a positive number which indicates a liability of the County for NPO. This liability is reflected in the Statement of Net Position as Pension Liability.

Annual Pension Cost

For 2013, the County's annual pension cost for INPRS 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 2013 is \$1,082,633. 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 Position.

Annual Pension Cost

For 2013, 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.

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 2013 is \$26,502.

For 2013, 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 POSITION

| <u>Assets</u> | Sheriff's Retirement Plan | Sheriff's Benefit Plan |
|---|---------------------------------|------------------------------|
| Cash and cash equivalents | \$ 1,151,339 | \$ 12,974 |
| Investments | 22,443,966 | 543,756 |
| Receivables: | | |
| Interest | 63,229 | 49 |
| Total assets | 23,658,534 | 556,779 |
| <u>Net Position</u> | | |
| Net position - held in trust for pension benefits | \$ 23,658,534 | \$ 556,779 |

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

| <u>Additions</u> | <u>Sheriff's Retirement Plan</u> | <u>Sheriff's Benefit Plan</u> |
|---|--|---------------------------------------|
| Contributions: | | |
| Employer | \$ 1,182,633 | \$ 26,503 |
| Investment earnings: | | |
| Net increase in fair value of investments | 1,759,428 | 44,968 |
| Interest | <u>1,710,200</u> | <u>18,168</u> |
| Total additions | <u>4,652,261</u> | <u>89,639</u> |
| <u>Deductions</u> | | |
| Benefits | 806,098 | 7,560 |
| Administration expenses | <u>140,633</u> | <u>28,768</u> |
| Total deductions | <u>946,731</u> | <u>36,328</u> |
| Changes in net position | 3,705,530 | 53,311 |
| Net position - beginning | <u>19,953,004</u> | <u>503,468</u> |
| Net position - ending | <u>\$ 23,658,534</u> | <u>\$ 556,779</u> |

Actuarial Information for the Above Plans

| | <u>INPRS</u> | <u>Sheriff's Retirement Plan</u> | <u>Sheriff's Benefit Plan</u> |
|---|-----------------------|--|---------------------------------------|
| Annual required contribution | \$ 2,626,558 | \$ 1,114,101 | \$ 26,502 |
| Interest on net pension obligation | 31,391 | 13,808 | - |
| Adjustment to annual required obligation | <u>(36,540)</u> | <u>(25,322)</u> | <u>-</u> |
| Annual pension cost | 2,621,409 | 1,102,587 | 26,502 |
| Contributions made | <u>2,815,925</u> | <u>1,182,634</u> | <u>26,502</u> |
| Increase (decrease) in net pension obligation | (194,516) | (80,047) | - |
| Net pension obligation, beginning of year | <u>465,047</u> | <u>197,262</u> | <u>-</u> |
| Net pension obligation, end of year | <u>\$ 270,531</u> | <u>\$ 117,215</u> | <u>\$ -</u> |

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Actuarial Information for the Above Plans

| | INPRS | Sheriff's Retirement Plan | Sheriff's Benefit Plan |
|---------------------------------|---|---|---|
| Contribution rates: | | | |
| County | 10.0% | 34.2% | 34.2% |
| Plan members | 3% | None | None |
| Actuarial valuation date | 07-01-13 | 01-01-14 | 01-01-14 |
| Actuarial cost method | Entry age Normal | Frozen Initial Liability | Aggregate |
| Amortization method | Level percentage of projected payroll, closed | Level percentage of projected payroll, closed | Level percentage of projected payroll, closed |
| Amortization period | 30 years | Two fixed periods: 20 years and 30 years | 30 years |
| Amortization period (from date) | 07-01-13 | 01-01-14 | 01-01-14 |
| Asset valuation method | 4 year smoothed market | Market Value | Market Value |

Actuarial Assumptions

| | | | |
|------------------------------------|------------------|------|------|
| Investment rate of return | 6.75% | 7% | 7% |
| Projected future salary increases: | | | |
| Total | 3.25% to 4.5% | 4.5% | 4.5% |
| Attributed to inflation | 3% | 3.5% | 3.5% |
| Attributed to merit/seniority | 1% | 1% | 1% |
| Cost-of-living adjustments | 1% | 2% | 0% |

Three Year Trend Information

| | Year Ending | Annual Pension Cost (APC) | Percentage of APC Contributed | Net Pension Obligation |
|---------------------------|----------------|---------------------------------|-------------------------------------|------------------------------|
| INPRS | 06-30-11 | \$ 2,915,692 | 80% | \$ (209,077) |
| | 06-30-12 | 3,104,278 | 78% | 465,047 |
| | 06-30-13 | 2,621,409 | 107% | 270,531 |
| Sheriff's Retirement Plan | 12-31-11 | 1,102,510 | 83% | 209,490 |
| | 12-31-12 | 1,059,776 | 101% | 197,262 |
| | 12-31-13 | 1,102,587 | 106% | 117,215 |
| Sheriff's Benefit Plan | 12-31-11 | 26,993 | 100% | - |
| | 12-31-12 | 22,047 | 100% | - |
| | 12-31-13 | 26,502 | 100% | - |

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Funded Status and Funding Progress for the Above Plans

The funded status of the INPRS plan as of July 1, 2013, the most recent actuarial valuation date and January 1, 2014, for the Sheriff's Retirement Plan and the Sheriff's Benefit Plan is as follows:

| Retirement Plan | Actuarial value of plan assets (a) | Actuarial accrued liability (AAL) entry age (b) | Unfunded AAL or (funding excess) (b-a) | Funded ratio (a/b) | Annual covered payroll (c) | Unfunded AAL or (funding excess) as a percentage of covered payroll (b-a/c) |
|----------------------|---|--|--|--------------------------|-------------------------------------|--|
| INPRS | \$ 22,721,272 | \$ 38,008,245 | \$ (15,286,973) | 60% | \$ 31,016,699 | (49%) |
| Sheriff's Retirement | 23,595,306 | 25,830,336 | (2,235,030) | 91% | 3,654,920 | (61%) |
| Sheriff's Benefit | 556,729 | 556,729 | - | 100% | 3,654,920 | 0% |

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

2. Defined Contribution Pension Plan

Riverview Hospital Pension

Plan Description

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

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

The Hospital made contributions to both plans in the amount of \$453,687, for 2013.

REQUIRED SUPPLEMENTARY INFORMATION

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HAMILTON COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULES OF FUNDING PROGRESS

Indiana Public Retirement System

| Actuarial Valuation Date | Actuarial Value of Assets (a) | Actuarial Accrued Liability (AAL) (b) | Unfunded AAL (a-b) | Funded Ratio (a/b) | Covered Payroll (c) | Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c) |
|--------------------------|-------------------------------|---------------------------------------|--------------------|--------------------|---------------------|---|
| 07-01-11 | \$ 19,440,406 | \$ 32,876,697 | \$ (13,436,291) | 59% | \$ 29,516,052 | (46%) |
| 07-01-12 | 19,026,774 | 36,540,649 | (17,513,875) | 52% | 29,568,278 | (59%) |
| 07-01-13 | 22,721,272 | 38,008,245 | (15,286,973) | 60% | 31,016,699 | (49%) |

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) |
|--------------------------|-------------------------------|---------------------------------------|--------------------|--------------------|---------------------|---|
| 01-01-12 | \$ 17,874,469 | \$ 22,513,554 | \$ (4,639,085) | 79% | \$ 3,305,278 | (140%) |
| 01-01-13 | 19,893,618 | 24,301,941 | (4,408,323) | 82% | 3,401,462 | (130%) |
| 01-01-14 | 23,595,306 | 25,830,336 | (2,235,030) | 91% | 3,654,920 | (61%) |

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) |
|--------------------------|-------------------------------|---------------------------------------|--------------------|--------------------|---------------------|---|
| 01-01-12 | \$ 467,812 | \$ 467,812 | \$ - | 100% | \$ 3,305,278 | 0% |
| 01-01-13 | 503,087 | 503,087 | - | 100% | 3,401,462 | 0% |
| 01-01-14 | 556,729 | 556,729 | - | 100% | 3,654,920 | 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) |
|--------------------------|-------------------------------|---------------------------------------|--------------------|--------------------|---------------------|---|
| 12-31-11 | \$ - | \$ 24,951,991 | \$ (24,951,991) | 0% | \$ 31,203,495 | (80%) |
| 12-31-12 | - | 37,525,418 | (37,525,418) | 0% | 34,152,078 | (110%) |
| 12-31-13 | - | 41,937,569 | (41,937,569) | 0% | 37,260,055 | (113%) |

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

HAMILTON COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON STATEMENT -
GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS
For The Year Ended December 31, 2013

| | General Fund | | | |
|--------------------------------------|---------------------|----------------------|---|--|
| | Budgeted Amounts | | Actual Budgetary Basis Amounts | Variance With Final Budget Positive (Negative) |
| | Original | Final | | |
| Revenues: | | | | |
| Taxes | \$ 34,893,430 | \$ 34,893,430 | \$ 41,102,151 | \$ 6,208,721 |
| Intergovernmental | 3,585,045 | 3,585,045 | 1,065,972 | (2,519,073) |
| Charges for services | 2,570,700 | 2,570,700 | 2,362,781 | (207,919) |
| Fines and forfeits | 932,500 | 932,500 | 950,746 | 18,246 |
| Other | 386,000 | 386,000 | 541,611 | 155,611 |
| Total revenues | <u>42,367,675</u> | <u>42,367,675</u> | <u>46,023,261</u> | <u>3,655,586</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General government: | | | | |
| Personal services | 24,985,348 | 25,780,047 | 25,125,040 | 655,007 |
| Supplies | 1,090,456 | 842,202 | 728,167 | 114,035 |
| Other services and charges | 11,084,779 | 12,070,649 | 11,240,759 | 829,890 |
| Capital outlay | 20,092,777 | 10,450,169 | 3,753,977 | 6,696,192 |
| Total general government | <u>57,253,360</u> | <u>49,143,067</u> | <u>40,847,943</u> | <u>8,295,124</u> |
| Public safety: | | | | |
| Personal services | 1,287,977 | 1,287,977 | 1,279,204 | 8,773 |
| Supplies | 182,753 | 182,753 | 153,949 | 28,804 |
| Other services and charges | 178,503 | 198,503 | 192,672 | 5,831 |
| Capital outlay | 8,740 | 8,740 | 8,740 | - |
| Total public safety | <u>1,657,973</u> | <u>1,677,973</u> | <u>1,634,565</u> | <u>43,408</u> |
| Highways and streets: | | | | |
| Other services and charges | - | - | - | - |
| Capital outlay | - | - | - | - |
| Total highways and streets | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Health and welfare: | | | | |
| Personal services | 646,612 | 686,214 | 632,109 | 54,105 |
| Supplies | 5,662 | 5,662 | 3,983 | 1,679 |
| Other services and charges | 12,027 | 12,027 | 2,371 | 9,656 |
| Total health and welfare | <u>664,301</u> | <u>703,903</u> | <u>638,463</u> | <u>65,440</u> |
| Total expenditures | <u>59,575,634</u> | <u>51,524,943</u> | <u>43,120,971</u> | <u>8,403,972</u> |
| Other financing sources (uses): | | | | |
| Transfers in | 3,170,611 | 3,170,611 | 3,170,611 | - |
| Transfers out | (10,940,585) | (10,940,585) | (10,940,585) | - |
| Total other financing sources (uses) | <u>(7,769,974)</u> | <u>(7,769,974)</u> | <u>(7,769,974)</u> | <u>-</u> |
| Net change in fund balances | (24,977,933) | (16,927,242) | (4,867,684) | 12,059,558 |
| Fund balances - beginning | <u>30,306,808</u> | <u>30,306,808</u> | <u>30,306,808</u> | <u>-</u> |
| Fund balances - ending | <u>\$ 5,328,875</u> | <u>\$ 13,379,566</u> | <u>\$ 25,439,124</u> | <u>\$ 12,059,558</u> |

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

| Hamilton County Rainy Day | | | | COIT Distributive Shares | | | |
|---------------------------|---------------|--------------------------------|--|--------------------------|---------------|--------------------------------|--|
| Budgeted Amounts | | Actual Budgetary Basis Amounts | Variance With Final Budget Positive (Negative) | Budgeted Amounts | | Actual Budgetary Basis Amounts | Variance With Final Budget Positive (Negative) |
| Original | Final | | | Original | Final | | |
| \$ - | \$ - | \$ - | \$ - | \$ 31,070,808 | \$ 31,070,808 | \$ 26,209,979 | \$ (4,860,829) |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | 44 | 44 | - | - | - | - |
| - | - | 44 | 44 | 31,070,808 | 31,070,808 | 26,209,979 | (4,860,829) |
| - | - | - | - | 3,959,371 | 3,919,848 | 3,488,731 | 431,117 |
| - | - | - | - | 287,455 | 287,455 | 159,234 | 128,221 |
| - | 238,934 | 238,934 | - | 1,646,124 | 1,647,877 | 1,501,799 | 146,078 |
| 588,314 | 588,314 | 580,213 | 8,101 | - | - | - | - |
| 588,314 | 827,248 | 819,147 | 8,101 | 5,892,950 | 5,855,180 | 5,149,764 | 705,416 |
| - | - | - | - | 15,818,947 | 15,897,665 | 14,879,527 | 1,018,138 |
| - | - | - | - | 1,124,545 | 1,124,545 | 964,865 | 159,680 |
| - | - | - | - | 1,629,756 | 1,851,756 | 1,615,933 | 235,823 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | 18,573,248 | 18,873,966 | 17,460,325 | 1,413,641 |
| - | - | - | - | 2,857,122 | 3,724,074 | 247,066 | 3,477,008 |
| - | - | - | - | 696,363 | 1,216,363 | 1,041,422 | 174,941 |
| - | - | - | - | 3,553,485 | 4,940,437 | 1,288,488 | 3,651,949 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| 588,314 | 827,248 | 819,147 | 8,101 | 28,019,683 | 29,669,583 | 23,898,577 | 5,771,006 |
| 5,364,787 | 5,364,787 | 5,364,787 | - | 10,267,730 | 10,267,730 | 10,267,730 | - |
| - | - | - | - | (4,764,857) | (4,764,857) | (4,764,857) | - |
| 5,364,787 | 5,364,787 | 5,364,787 | - | 5,502,873 | 5,502,873 | 5,502,873 | - |
| 4,776,473 | 4,537,539 | 4,545,684 | 8,145 | 8,553,998 | 6,904,098 | 7,814,275 | 910,177 |
| 17,724,770 | 17,724,770 | 17,724,770 | - | - | - | - | - |
| \$ 22,501,243 | \$ 22,262,309 | \$ 22,270,454 | \$ 8,145 | \$ 8,553,998 | \$ 6,904,098 | \$ 7,814,275 | \$ 910,177 |

HAMILTON COUNTY
 REQUIRED SUPPLEMENTARY INFORMATION
 BUDGET/GAAP RECONCILIATION
 GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2013

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:

| | <u>General</u> | <u>Rainy Day</u> | <u>COIT Distributive Shares</u> |
|--|-----------------------|---------------------|---|
| Net changes in fund balances (budgetary basis) | \$ (4,867,684) | \$ 4,545,684 | \$ 7,814,275 |
| Adjustments: | | | |
| To adjust revenues for accruals | (5,783,491) | - | 14,160,035 |
| To adjust expenditures for accruals | <u>1,356,372</u> | <u>(356)</u> | <u>(1,611,205)</u> |
| Net change in fund balances (GAAP basis) | <u>\$ (9,294,803)</u> | <u>\$ 4,545,328</u> | <u>\$ 20,363,105</u> |

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 | | | | | | | |
|---------------------------------------|--------------|------|------|------|------|------|------|------|
| | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 |
| Average Network Weighted PASER Rating | 7.06 | 7.32 | 7.37 | 6.99 | 7.62 | 7.81 | 8.01 | 7.13 |

| | Bridge Network | | | | | | | |
|-------------------------------------|----------------|------|-------|------|-------|------|-------|------|
| | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 |
| Weighted Network Sufficiency Rating | 88.59 | N/A | 88.53 | N/A | 89.75 | N/A | 89.28 | N/A |
| Percent Network Under 50 Rating | 0.00% | N/A | 0.43% | N/A | 0.33% | N/A | 0.23% | N/A |
| Percent Network Under 20 Rating | 0.00% | N/A | 0.00% | N/A | 0.00% | N/A | 0.02% | N/A |

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

| | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 |
|-----------------------|----------|----------|----------|----------|----------|----------|----------|----------|
| Road Network | | | | | | | | |
| Needed: | | | | | | | | |
| Maintenance | \$ 3,554 | \$ 3,500 | \$ 3,879 | \$ 3,050 | \$ 5,830 | \$ 4,450 | \$ 3,500 | \$ 4,300 |
| Preservation | 1,555 | 3,086 | 3,176 | 5,068 | 2,144 | 1,219 | 856 | 1,143 |
| Actual: | | | | | | | | |
| Maintenance | 2,902 | 3,610 | 3,583 | 4,136 | 4,089 | 4,200 | 4,297 | 4,106 |
| Preservation | 1,298 | 1,475 | 2,564 | 4,193 | 1,277 | 857 | 509 | 958 |
| Bridge Network | | | | | | | | |
| Needed: | | | | | | | | |
| Maintenance | \$ 437 | \$ 322 | \$ 895 | \$ 590 | \$ 324 | \$ 630 | \$ 300 | \$ 500 |
| Preservation | 1,039 | 502 | 299 | 1,069 | 1,722 | 905 | 981 | 1,636 |
| Actual: | | | | | | | | |
| Maintenance | 266 | 393 | 527 | 518 | 499 | 759 | 204 | 450 |
| Preservation | 694 | 424 | 116 | 986 | 857 | 965 | 511 | 1,485 |

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
- COIT Distributive Shares

Nonmajor funds:

Special revenue:

| | | |
|--------------------------------|---------------------------------|------------------------------|
| County Highway | Local Road and Street | Property Reassessment 2015 |
| Park and Recreation | County Health | Property Reassessment |
| Surveyor's Corner Perpetuation | Clerk's Perpetuation | County Sales Disclosure |
| Plat Book | Emergency Planning | Innkeeper's Tax |
| Statewide 911 | Highway County Option | Highway Inspection |
| Park Nonreverting | Income Tax | Health Maintenance |
| Tobacco Settlement | Park Nonreverting Donation | Deferral Program |
| Jury Pay | County Drug Free Community | Pretrial Diversion |
| County Court User's Fee | Guardian Ad Litem | Supplemental Public Defender |
| Supplemental Juvenile | United Probation User's Fee | Intermittent Detention |
| Probation Services | Misdemeanant | |
| County Identification Security | Auditor's Ineligible Deductions | |
| Protection | | |

HAMILTON COUNTY
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
 (Continued)

Nonmajor funds (continued):

Debt service funds:

| | | |
|---------------------------|---|-------------------------------------|
| Lease Rental | Jail Lease Rental | 146 th Street Bond |
| 2002 Animal Control Bond | 2011 Park District Refunding | 2009 Park Bond Debt Service |
| 2008 First Mortgage Bonds | 2011 Hamilton County Visitors and Convention Bureau Sinking | 2012 First Mortgage Refunding Bonds |

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 STATEMENT -
GENERAL FUND - BY DEPARTMENT
January 1, 2013 to December 31, 2013

| Function and Department | County Auditor | | | | County Treasurer | | | | County Assessor | | | |
|----------------------------|---------------------|---------------------|---------------------|------------------------------|---------------------|---------------------|-------------------|------------------------------|---------------------|---------------------|---------------------|------------------------------|
| | Original Budget | Amended Budget | Actual | Variance Positive (Negative) | Original Budget | Amended Budget | Actual | Variance Positive (Negative) | Original Budget | Amended Budget | Actual | Variance Positive (Negative) |
| Expenditures: | | | | | | | | | | | | |
| Current: | | | | | | | | | | | | |
| General government: | | | | | | | | | | | | |
| Personal services | \$ 1,296,762 | \$ 1,296,762 | \$ 1,256,551 | \$ 40,211 | \$ 339,583 | \$ 339,727 | \$ 323,276 | \$ 16,451 | \$ 1,663,847 | \$ 1,663,847 | \$ 1,606,051 | \$ 57,796 |
| Supplies | 37,090 | 34,090 | 25,346 | 8,744 | 10,000 | 10,000 | 9,767 | 233 | 12,000 | 12,000 | 11,936 | 64 |
| Other services and charges | 131,575 | 131,575 | 99,663 | 31,912 | 7,000 | 7,000 | 3,092 | 3,908 | 114,386 | 114,386 | 101,342 | 13,044 |
| Capital outlay | - | 3,000 | 2,285 | 715 | - | - | - | - | - | - | - | - |
| Total general government | <u>1,465,427</u> | <u>1,465,427</u> | <u>1,383,845</u> | <u>81,582</u> | <u>356,583</u> | <u>356,727</u> | <u>336,135</u> | <u>20,592</u> | <u>1,790,233</u> | <u>1,790,233</u> | <u>1,719,329</u> | <u>70,904</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> | <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> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total expenditures | <u>\$ 1,465,427</u> | <u>\$ 1,465,427</u> | <u>\$ 1,383,845</u> | <u>\$ 81,582</u> | <u>\$ 356,583</u> | <u>\$ 356,727</u> | <u>\$ 336,135</u> | <u>\$ 20,592</u> | <u>\$ 1,790,233</u> | <u>\$ 1,790,233</u> | <u>\$ 1,719,329</u> | <u>\$ 70,904</u> |
| County Recorder | | | | | | | | | | | | |
| County Surveyor | | | | | | | | | | | | |
| Community Mental Health | | | | | | | | | | | | |
| Function and Department | Original Budget | Amended Budget | Actual | Variance Positive (Negative) | Original Budget | Amended Budget | Actual | Variance Positive (Negative) | Original Budget | Amended Budget | Actual | Variance Positive (Negative) |
| Expenditures: | | | | | | | | | | | | |
| Current: | | | | | | | | | | | | |
| General government: | | | | | | | | | | | | |
| Personal services | \$ 456,393 | \$ 456,393 | \$ 429,798 | \$ 26,595 | \$ 883,030 | \$ 880,547 | \$ 857,411 | \$ 23,136 | \$ - | \$ - | \$ - | \$ - |
| Supplies | 1,473 | 1,473 | 65 | 1,408 | 41,022 | 41,022 | 26,341 | 14,681 | - | - | - | - |
| Other services and charges | 1,923 | 1,923 | 1,158 | 765 | 138,982 | 138,982 | 89,800 | 49,182 | 1,818,850 | 1,818,850 | 1,818,850 | - |
| Capital outlay | - | - | - | - | - | - | - | - | - | - | - | - |
| Total general government | <u>459,789</u> | <u>459,789</u> | <u>431,021</u> | <u>28,768</u> | <u>1,063,034</u> | <u>1,060,551</u> | <u>973,552</u> | <u>86,999</u> | <u>1,818,850</u> | <u>1,818,850</u> | <u>1,818,850</u> | <u>-</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> | <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> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total expenditures | <u>\$ 459,789</u> | <u>\$ 459,789</u> | <u>\$ 431,021</u> | <u>\$ 28,768</u> | <u>\$ 1,063,034</u> | <u>\$ 1,060,551</u> | <u>\$ 973,552</u> | <u>\$ 86,999</u> | <u>\$ 1,818,850</u> | <u>\$ 1,818,850</u> | <u>\$ 1,818,850</u> | <u>\$ -</u> |

| Registration of Voters | | | | County Cooperation Extension Service | | | | County Commissioners | | | |
|------------------------|-------------------|------------------|------------------------------|--------------------------------------|-------------------|-------------------|------------------------------|----------------------|----------------------|----------------------|------------------------------|
| Original Budget | Amended Budget | Actual | Variance Positive (Negative) | Original Budget | Amended Budget | Actual | Variance Positive (Negative) | Original Budget | Amended Budget | Actual | Variance Positive (Negative) |
| \$ 115,276 | \$ 115,276 | \$ 92,288 | \$ 22,988 | \$ 166,371 | \$ 166,371 | \$ 166,271 | \$ 100 | \$ 16,898,154 | \$ 17,281,192 | \$ 16,971,212 | \$ 309,980 |
| 11,680 | 11,680 | 2,269 | 9,411 | 4,600 | 4,600 | 4,590 | 10 | 120,820 | 191,662 | 191,662 | - |
| 500 | 500 | 392 | 108 | 135,486 | 135,486 | 132,837 | 2,649 | 3,385,942 | 3,385,942 | 3,329,385 | 56,557 |
| 500 | 500 | - | 500 | - | - | - | - | 334,315 | 769,315 | 769,315 | - |
| <u>127,956</u> | <u>127,956</u> | <u>94,949</u> | <u>33,007</u> | <u>306,457</u> | <u>306,457</u> | <u>303,698</u> | <u>2,759</u> | <u>20,739,231</u> | <u>21,628,111</u> | <u>21,261,574</u> | <u>366,537</u> |
| - | - | - | - | - | - | - | - | 1,113,759 | 1,113,759 | 1,113,759 | - |
| - | - | - | - | - | - | - | - | 82,106 | 82,106 | 82,106 | - |
| - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | 1,195,865 | 1,195,865 | 1,195,865 | - |
| - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - |
| <u>\$ 127,956</u> | <u>\$ 127,956</u> | <u>\$ 94,949</u> | <u>\$ 33,007</u> | <u>\$ 306,457</u> | <u>\$ 306,457</u> | <u>\$ 303,698</u> | <u>\$ 2,759</u> | <u>\$ 21,935,096</u> | <u>\$ 22,823,976</u> | <u>\$ 22,457,439</u> | <u>\$ 366,537</u> |

| County Council | | | | Janus | | | | Data Board | | | |
|----------------------|---------------------|---------------------|------------------------------|-------------------|-------------------|-------------------|------------------------------|---------------------|---------------------|---------------------|------------------------------|
| Original Budget | Amended Budget | Actual | Variance Positive (Negative) | Original Budget | Amended Budget | Actual | Variance Positive (Negative) | Original Budget | Amended Budget | Actual | Variance Positive (Negative) |
| \$ 737,715 | \$ 1,151,715 | \$ 1,150,215 | \$ 1,500 | \$ - | \$ - | \$ - | \$ - | \$ 1,062,397 | \$ 1,062,397 | \$ 1,037,236 | \$ 25,161 |
| 1,405 | 1,330 | 367 | 963 | - | - | - | - | 488,277 | 188,175 | 155,546 | 32,629 |
| 42,957 | 43,032 | 42,955 | 77 | 650,000 | 650,000 | 650,000 | - | 1,759,746 | 2,858,555 | 2,595,251 | 263,304 |
| 19,704,427 | 7,923,532 | 1,285,525 | 6,638,007 | - | - | - | - | (4,244) | 1,567,110 | 1,547,416 | 19,694 |
| <u>20,486,504</u> | <u>9,119,609</u> | <u>2,479,062</u> | <u>6,640,547</u> | <u>650,000</u> | <u>650,000</u> | <u>650,000</u> | <u>-</u> | <u>3,306,176</u> | <u>5,676,237</u> | <u>5,335,449</u> | <u>340,788</u> |
| - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - |
| <u>\$ 20,486,504</u> | <u>\$ 9,119,609</u> | <u>\$ 2,479,062</u> | <u>\$ 6,640,547</u> | <u>\$ 650,000</u> | <u>\$ 650,000</u> | <u>\$ 650,000</u> | <u>\$ -</u> | <u>\$ 3,306,176</u> | <u>\$ 5,676,237</u> | <u>\$ 5,335,449</u> | <u>\$ 340,788</u> |

Continued on next page

HAMILTON COUNTY
SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON STATEMENT -
GENERAL FUND - BY DEPARTMENT
January 1, 2013 to December 31, 2013
(Continued)

| Function and Department | Planning Commission | | | | Hamilton County Maintenance | | | |
|----------------------------|---------------------|-------------------|-------------------|------------------------------|-----------------------------|---------------------|---------------------|------------------------------|
| | Original Budget | Amended Budget | Actual | Variance Positive (Negative) | Original Budget | Amended Budget | Actual | Variance Positive (Negative) |
| Expenditures: | | | | | | | | |
| Current: | | | | | | | | |
| General government: | | | | | | | | |
| Personal services | \$ 199,380 | \$ 199,380 | \$ 182,360 | \$ 17,020 | \$ 979,626 | \$ 979,626 | \$ 886,514 | \$ 93,112 |
| Supplies | 4,970 | 4,970 | 3,191 | 1,779 | 320,782 | 320,782 | 276,692 | 44,090 |
| Other services and charges | 62,485 | 62,485 | 41,949 | 20,536 | 2,549,846 | 2,549,846 | 2,165,393 | 384,453 |
| Capital outlay | - | - | - | - | 57,779 | 57,779 | 20,503 | 37,276 |
| Total general government | <u>266,835</u> | <u>266,835</u> | <u>227,500</u> | <u>39,335</u> | <u>3,908,033</u> | <u>3,908,033</u> | <u>3,349,102</u> | <u>558,931</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>\$ 266,835</u> | <u>\$ 266,835</u> | <u>\$ 227,500</u> | <u>\$ 39,335</u> | <u>\$ 3,908,033</u> | <u>\$ 3,908,033</u> | <u>\$ 3,349,102</u> | <u>\$ 558,931</u> |

| Function and Department | Aviation Commission | | | | County Coroner | | | |
|----------------------------|---------------------|-------------------|-------------------|------------------------------|-------------------|-------------------|-------------------|------------------------------|
| | Original Budget | Amended Budget | Actual | Variance Positive (Negative) | Original Budget | Amended Budget | Actual | Variance Positive (Negative) |
| Expenditures: | | | | | | | | |
| Current: | | | | | | | | |
| General government: | | | | | | | | |
| Personal services | \$ 2,100 | \$ 2,100 | \$ 665 | \$ 1,435 | \$ - | \$ - | \$ - | \$ - |
| Supplies | 16,850 | 931 | 931 | - | - | - | - | - |
| Other services and charges | 265,716 | 152,702 | 149,526 | 3,176 | - | - | - | - |
| Capital outlay | - | 128,933 | 128,933 | - | - | - | - | - |
| Total general government | <u>284,666</u> | <u>284,666</u> | <u>280,055</u> | <u>4,611</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Public safety: | | | | | | | | |
| Personal services | - | - | - | - | 69,791 | 69,791 | 69,525 | 266 |
| Supplies | - | - | - | - | 9,325 | 9,325 | 4,531 | 4,794 |
| Other services and charges | - | - | - | - | 99,500 | 119,500 | 116,369 | 3,131 |
| Capital outlay | - | - | - | - | - | - | - | - |
| Total public safety | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>178,616</u> | <u>198,616</u> | <u>190,425</u> | <u>8,191</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>\$ 284,666</u> | <u>\$ 284,666</u> | <u>\$ 280,055</u> | <u>\$ 4,611</u> | <u>\$ 178,616</u> | <u>\$ 198,616</u> | <u>\$ 190,425</u> | <u>\$ 8,191</u> |

| Soil and Water | | | | Prosecuting Attorney | | | | 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) |
| \$ 184,714 | \$ 184,714 | \$ 165,192 | \$ 19,522 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 15,050 | 15,050 | 15,032 | 18 | - | - | - | - | 4,437 | 4,437 | 4,432 | 5 |
| 2,000 | 2,000 | 1,781 | 219 | - | - | - | - | 17,385 | 17,385 | 17,385 | - |
| - | - | - | - | - | - | - | - | - | - | - | - |
| <u>201,764</u> | <u>201,764</u> | <u>182,005</u> | <u>19,759</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>21,822</u> | <u>21,822</u> | <u>21,817</u> | <u>5</u> |
| - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | 8,740 | 8,740 | 8,740 | - | - | - | - | - |
| - | - | - | - | 8,740 | 8,740 | 8,740 | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - |
| <u>\$ 201,764</u> | <u>\$ 201,764</u> | <u>\$ 182,005</u> | <u>\$ 19,759</u> | <u>\$ 8,740</u> | <u>\$ 8,740</u> | <u>\$ 8,740</u> | <u>\$ -</u> | <u>\$ 21,822</u> | <u>\$ 21,822</u> | <u>\$ 21,817</u> | <u>\$ 5</u> |
| Prosecutor IV-D | | | | County Sheriff | | | | Totals | | | |
| Original Budget | Amended Budget | Actual | Variance Positive (Negative) | Original Budget | Amended Budget | Actual | Variance Positive (Negative) | Original Budget | Amended Budget | Actual | Variance Positive (Negative) |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 24,985,348 | \$ 25,780,047 | \$ 25,125,040 | \$ 655,007 |
| - | - | - | - | - | - | - | - | 1,090,456 | 842,202 | 728,167 | 114,035 |
| - | - | - | - | - | - | - | - | 11,084,779 | 12,070,649 | 11,240,759 | 829,890 |
| - | - | - | - | - | - | - | - | 20,092,777 | 10,450,169 | 3,753,977 | 6,696,192 |
| - | - | - | - | - | - | - | - | 57,253,360 | 49,143,067 | 40,847,943 | 8,295,124 |
| - | - | - | - | 104,427 | 104,427 | 95,920 | 8,507 | 1,287,977 | 1,287,977 | 1,279,204 | 8,773 |
| - | - | - | - | 91,322 | 91,322 | 67,312 | 24,010 | 182,753 | 182,753 | 153,949 | 28,804 |
| - | - | - | - | 79,003 | 79,003 | 76,303 | 2,700 | 178,503 | 198,503 | 192,672 | 5,831 |
| - | - | - | - | - | - | - | - | 8,740 | 8,740 | 8,740 | - |
| - | - | - | - | 274,752 | 274,752 | 239,535 | 35,217 | 1,657,973 | 1,677,973 | 1,634,565 | 43,408 |
| 646,612 | 686,214 | 632,109 | 54,105 | - | - | - | - | 646,612 | 686,214 | 632,109 | 54,105 |
| 5,662 | 5,662 | 3,983 | 1,679 | - | - | - | - | 5,662 | 5,662 | 3,983 | 1,679 |
| 12,027 | 12,027 | 2,371 | 9,656 | - | - | - | - | 12,027 | 12,027 | 2,371 | 9,656 |
| <u>664,301</u> | <u>703,903</u> | <u>638,463</u> | <u>65,440</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>664,301</u> | <u>703,903</u> | <u>638,463</u> | <u>65,440</u> |
| <u>\$ 664,301</u> | <u>\$ 703,903</u> | <u>\$ 638,463</u> | <u>\$ 65,440</u> | <u>\$ 274,752</u> | <u>\$ 274,752</u> | <u>\$ 239,535</u> | <u>\$ 35,217</u> | <u>\$ 59,575,634</u> | <u>\$ 51,524,943</u> | <u>\$ 43,120,971</u> | <u>\$ 8,403,972</u> |

HAMILTON COUNTY
 SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON STATEMENT -
 COIT DISTRIBUTIVE SHARES FUND - BY DEPARTMENT
 January 1, 2013 to December 31, 2013

| Function and Department | Clerk of the Circuit Court | | | | County Sheriff | | | |
|----------------------------|----------------------------|---------------------|---------------------|------------------------------|----------------------|----------------------|----------------------|------------------------------|
| | Original Budget | Amended Budget | Actual | Variance Positive (Negative) | Original Budget | Amended Budget | Actual | Variance Positive (Negative) |
| Expenditures: | | | | | | | | |
| Current: | | | | | | | | |
| General government: | | | | | | | | |
| Personal services | \$ 1,971,958 | \$ 1,971,958 | \$ 1,678,769 | \$ 293,189 | \$ - | \$ - | \$ - | \$ - |
| Supplies | 63,296 | 63,296 | 32,067 | 31,229 | - | - | - | - |
| Other services and charges | 44,738 | 44,738 | 18,965 | 25,773 | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - | - |
| Total general government | <u>2,079,992</u> | <u>2,079,992</u> | <u>1,729,801</u> | <u>350,191</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Public safety: | | | | | | | | |
| Personal services | - | - | - | - | 10,695,864 | 10,769,582 | 9,971,068 | 798,514 |
| Supplies | - | - | - | - | 1,095,702 | 1,095,702 | 949,938 | 145,764 |
| Other services and charges | - | - | - | - | 1,409,226 | 1,609,226 | 1,512,032 | 97,194 |
| Capital outlay | - | - | - | - | - | - | - | - |
| Total public safety | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>13,200,792</u> | <u>13,474,510</u> | <u>12,433,038</u> | <u>1,041,472</u> |
| Highways and streets: | | | | | | | | |
| Other services and charges | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - | - |
| Total health and welfare | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total expenditures | <u>\$ 2,079,992</u> | <u>\$ 2,079,992</u> | <u>\$ 1,729,801</u> | <u>\$ 350,191</u> | <u>\$ 13,200,792</u> | <u>\$ 13,474,510</u> | <u>\$ 12,433,038</u> | <u>\$ 1,041,472</u> |

| Function and Department | Prosecuting Attorney | | | | Probation | | | |
|----------------------------|----------------------|---------------------|---------------------|------------------------------|---------------------|---------------------|---------------------|------------------------------|
| | Original Budget | Amended Budget | Actual | Variance Positive (Negative) | Original Budget | Amended Budget | Actual | Variance Positive (Negative) |
| Expenditures: | | | | | | | | |
| Current: | | | | | | | | |
| General government: | | | | | | | | |
| Personal services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Supplies | - | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - | - |
| Total general government | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Public safety: | | | | | | | | |
| Personal services | 2,013,244 | 2,013,244 | 1,927,143 | 86,101 | 2,500,587 | 2,505,587 | 2,401,211 | 104,376 |
| Supplies | 21,993 | 21,993 | 8,098 | 13,895 | - | - | - | - |
| Other services and charges | 82,875 | 104,875 | 86,624 | 18,251 | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - | - |
| Total public safety | <u>2,118,112</u> | <u>2,140,112</u> | <u>2,021,865</u> | <u>118,247</u> | <u>2,500,587</u> | <u>2,505,587</u> | <u>2,401,211</u> | <u>104,376</u> |
| Highways and streets: | | | | | | | | |
| Other services and charges | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - | - |
| Total health and welfare | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total expenditures | <u>\$ 2,118,112</u> | <u>\$ 2,140,112</u> | <u>\$ 2,021,865</u> | <u>\$ 118,247</u> | <u>\$ 2,500,587</u> | <u>\$ 2,505,587</u> | <u>\$ 2,401,211</u> | <u>\$ 104,376</u> |

| Community Corrections | | | | Emergency Management | | | | 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) |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,987,413 | \$ 1,947,890 | \$ 1,809,962 | \$ 137,928 |
| - | - | - | - | - | - | - | - | 224,159 | 224,159 | 127,167 | 96,992 |
| - | - | - | - | - | - | - | - | 1,601,386 | 1,603,139 | 1,482,834 | 120,305 |
| - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | 3,812,958 | 3,775,188 | 3,419,963 | 355,225 |
| 468,062 | 468,062 | 440,707 | 27,355 | 141,190 | 141,190 | 139,398 | 1,792 | - | - | - | - |
| - | - | - | - | 6,850 | 6,850 | 6,829 | 21 | - | - | - | - |
| 119,076 | 119,076 | - | 119,076 | 18,579 | 18,579 | 17,277 | 1,302 | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - |
| 587,138 | 587,138 | 440,707 | 146,431 | 166,619 | 166,619 | 163,504 | 3,115 | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - |
| <u>\$ 587,138</u> | <u>\$ 587,138</u> | <u>\$ 440,707</u> | <u>\$ 146,431</u> | <u>\$ 166,619</u> | <u>\$ 166,619</u> | <u>\$ 163,504</u> | <u>\$ 3,115</u> | <u>\$ 3,812,958</u> | <u>\$ 3,775,188</u> | <u>\$ 3,419,963</u> | <u>\$ 355,225</u> |
| Highway County Option Income Tax | | | | Debt Service | | | | Totals | | | |
| Original Budget | Amended Budget | Actual | Variance Positive (Negative) | Original Budget | Amended Budget | Actual | Variance Positive (Negative) | Original Budget | Amended Budget | Actual | Variance Positive (Negative) |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,959,371 | \$ 3,919,848 | \$ 3,488,731 | \$ 431,117 |
| - | - | - | - | - | - | - | - | 287,455 | 287,455 | 159,234 | 128,221 |
| - | - | - | - | - | - | - | - | 1,646,124 | 1,647,877 | 1,501,799 | 146,078 |
| - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | 5,892,950 | 5,855,180 | 5,149,764 | 705,416 |
| - | - | - | - | - | - | - | - | 15,818,947 | 15,897,665 | 14,879,527 | 1,018,138 |
| - | - | - | - | - | - | - | - | 1,124,545 | 1,124,545 | 964,865 | 159,680 |
| - | - | - | - | - | - | - | - | 1,629,756 | 1,851,756 | 1,615,933 | 235,823 |
| - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | 18,573,248 | 18,873,966 | 17,460,325 | 1,413,641 |
| (592,795) | 274,157 | 247,066 | 27,091 | 3,449,917 | 3,449,917 | - | 3,449,917 | 2,857,122 | 3,724,074 | 247,066 | 3,477,008 |
| 696,363 | 1,216,363 | 1,041,422 | 174,941 | - | - | - | - | 696,363 | 1,216,363 | 1,041,422 | 174,941 |
| 103,568 | 1,490,520 | 1,288,488 | 202,032 | 3,449,917 | 3,449,917 | - | 3,449,917 | 3,553,485 | 4,940,437 | 1,288,488 | 3,651,949 |
| <u>\$ 103,568</u> | <u>\$ 1,490,520</u> | <u>\$ 1,288,488</u> | <u>\$ 202,032</u> | <u>\$ 3,449,917</u> | <u>\$ 3,449,917</u> | <u>\$ -</u> | <u>\$ 3,449,917</u> | <u>\$ 28,019,683</u> | <u>\$ 29,669,583</u> | <u>\$ 23,898,577</u> | <u>\$ 5,771,006</u> |

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NONMAJOR GOVERNMENTAL FUNDS

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

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

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

| | |
|------------------------------------|--|
| Economic Development - | To account for impact fees assessed to developers of Hamilton County. These fees are remitted to the Hamilton County Economic Development Corporation semiannually. |
| Art Fund - | To account for revenues from the sale of portraits of the Hamilton County Judicial Center. Proceeds from these sales will be used for art improvement for the Judicial Center. |
| Unsafe Building - | To account for monies used to repair unsafe buildings within the jurisdiction of the Hamilton County Plan Commission. |
| 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. |
| Statewide 911 | To account for the expense of operating a county wide PSAP. Financing provided by distributions from the State. |
| County Computer Maintenance - | To account for costs incurred in replacing and repairing computer hardware and software for Hamilton County. |
| Electronic Data - | To account for fees collected for providing duplicate records which are maintained in electronic medium. |
| Digital Orthophotography - | The fund is a nonreverting fund established for updating the County Geographical Information Systems base map every two to three years. The purpose of the fund is to allow for uniform annual budgeting for expenditures that are less frequent than once a year. |
| Highway County Option Income Tax - | The highway county option income tax fund is a special revenue fund. It accounts for the county option income tax revenues earmarked for the repair of county roads. |
| Highway Inspection - | To account for road inspections and other services provided by the County. Financing is provided by fees collected for services rendered. |
| Park Nonreverting - | To account for monies and fees procured by specific park and recreation activities as directed by the Hamilton County Parks and Recreation Board. |

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

| | |
|---|---|
| Park Nonreverting Donation - | To account for gifts and donations that are designated by the donor to be used for purposes which would benefit the Hamilton County Parks and Recreation Department. |
| 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. |
| Sheriff Donation and Program - | 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. |

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

| | |
|------------------------------------|--|
| County Drug Free Community - | To account for the revenue and expenses of a program promoting comprehensive local alcohol and drug abuse prevention initiatives. |
| Drug Enforcement Grant - | To account for the expenditures related to providing additional drug enforcement programs by the County Sheriff. Financing is provided by Federal and State grants. |
| Sheriff Grant Proceeds - | To account for the expenditures related to providing additional drug enforcement programs by the County Sheriff. Financing is provided by grants. |
| Drug and Alcohol Nonreverting - | To account for expenditures related to the promotion of or activities promoting the Hamilton County Council on alcohol and other drugs. Revenues are from contributions, gifts, grants and other miscellaneous funds. |
| 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. |

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

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|---|---|
| County Court User's Fee - | To account for the expenditures related to the alcohol and drug services rehabilitation program established by the courts within the County. Financing is provided by users fees charged to the individuals placed in the program. |
| Unified Probation User's Fee - | To account for various probation program costs. Financing is provided by user fee charges collected by the Clerk of the Circuit Court from the Superior and Circuit Courts. |
| Supplemental Public Defender - | To account for the costs of public defender representation ordered by Hamilton County courts. Financing is provided by charges assessed to individuals represented by Public Defenders. |
| Supplemental Juvenile Probation Services - | To account for various probation program costs. Financing is provided by user fee charges as set in Indiana Code 31-40-2-1 and collected through the probation department or the Clerk of the Circuit Court. |
| 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. |
| Misdemeanant - | Accounting of monies received from the State of Indiana. These monies are to be used to fund the operations of the Hamilton County Jail and the Hamilton County Corrections Center. Funds must be appropriated by Hamilton County Council. |
| Community Corrections Home Detention - | To account for fees collected from offenders used to offset the costs of administering a house arrest program. |
| Intermittent Detention - | To account for fees collected by Community Corrections, used to offset the costs of administering short-term incarceration programs. |
| Community Transition - | To account for grant monies received from the State of Indiana. Expenditures are used to offset the cost of programs administered by Community Corrections. |
| 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. |

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

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|--|--|
| 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. |
| CDBG Noblesville Housing Authority - | To account for expenditures related to housing construction projects. Financing is provided by Community Development Block Grant (CDBG) revenues. |
| Hamilton County Traffic Safety Partnership - | To account for grant monies received from the state of Indiana and are used to offset the cost of traffic safety projects. |
| 2008 State Criminal Alien Assistance - | To account for the salary cost incurred by correctional officer for the incarceration of undocumented criminal aliens. |
| Solid Waste District - | To accumulate monies for the operations of a household hazardous waste facility pursuant to Indiana Code 13-21-3-12. Financing provided by property tax levy and state grants. |
| Special Task Team Pretrial - | To account for U.S. currency, vehicles, personal property and real property that was used in or facilitated the violation of criminal statutes pending trial or court order and has not yet had title or ownership transferred to the Hamilton County Special Task Team. |

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

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|--|---|
| 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. |
| Nonreverting Youth Assistance Program - | To account for monies received and expended from entities participating in the Hamilton County Youth Assistance program. |
| 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. |
| 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. |
| 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. |
| Traffic Safety Partnership 2009-2010 - | To account for grant monies received from the State of Indiana for use in offsetting costs associated with traffic safety projects. |
| Elections Grant - | To account for grant funds to be utilized for the elections process. |
| Community Development Block Grant 2010 - | To account for monies related to housing construction projects. Financing provided by Community Development Block Grant revenues. |
| 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 Safety Partnership 2010/2011 - | To account for grant monies from the State of Indiana for use in offsetting costs associated with traffic safety projects. |
| Community Development Block Grant 2011 - | To account for monies related to housing construction projects. Financing provided by Community Development Block Grant revenues. |

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

| | |
|---|---|
| Urban Area Security Initiative FY 2012 - | Regional Interoperability Project to provide communications between all PSAP's in an eight county region. |
| Adult Drug Court Implementation - | To build and maximize the capacity of a single jurisdiction drug court. |
| 2012 Janus Transit Grant - | To account for monies received from the Federal Transportation Administration for operation of the Hamilton County Express local transit system. |
| UASI Hamilton County Initiative - | To account for monies received from U.S. Department of Homeland Security for local security initiatives. |
| Community Development Block Grant 2012 - | Account for grant monies related to housing construction projects. Financing is provided by Community Development Block Grant revenues. |
| 2009 Hazard Mitigation Planning Grant - | To account for grant monies received from FEMA to complete an approved All-Hazard Mitigation Plan. |
| State Criminal Alien Assistance 2012 - | To account for monies from the BJA to provide reimbursement for correctional officer salary cost for incarcerating undocumented criminal aliens. |
| 2013 Janus Transit Grant - | To account for monies received from the Federal Transportation Administration for operation of the Hamilton County Express local transit system. |
| Airport Improvement AIP 23 - | To account for monies from the Federal Aviation Administration for improvement to Indianapolis Executive Airport. |
| Cities Readiness 2012-2013 - | 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. |
| BASE Public Health Preparedness - 2012-2013 - | To account for monies received from the Indiana Department of Health for Bioterrorism, Preparedness and Response. |
| Medical Reserve Corp 2012-2013 - | To account for monies received from ISDH for Bioterrorism Hospital Planning. |

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

| | |
|--|---|
| Regional Collaboration /AHMT Training - | To account for grant monies received from the Indiana Department of Homeland Security for Regional Collaboration of all Hazards Incident Management Training. |
| Emergency Management Competitive Performance - | To account for grant monies received from the Indiana Department of Homeland Security for purchase of computer equipment. |
| Traffic Safety Partnership 2012-2013 - | To account for grant monies for participation, pull-over enforcement, and education on seatbelts and child restraints. |
| DUI Taskforce Grant 2012-2013 - | To account for grant monies to pay additional overtime for participation in Indiana Criminal Justice Institute's DUI Task Force Enforcement Project. |
| Hazardous Material Emergency Preparedness 2013 - | To account for grant monies from the Department of Homeland Security for Hazardous Materials Emergency Preparedness. |
| Medical Reserve Corp 2013 - | To account for grant monies from the Department of Homeland Security for Bioterrorism Hospital Planning. |
| Emergency Management Performance 2012 - | To account for monies received from Indiana Department of Homeland Security for partial reimbursement of EMA staff salaries. |
| SHSP District 5 Training Exercise - | To account for monies received from US Department of Homeland Security and Indiana Department of Homeland Security for funding of the 2012 State Homeland Security Program (SHSP) District 5 Training Exercise. |
| USAI EOC Outreach FY 2012 - | To account for grant monies from Indiana Department of Homeland Security for the Emergency Operations Center equipment and training. |
| GIS Data Exchange Grant - | To account for grant monies to facilitate the sharing of the County's GIS Framework Data. |
| Public Health Emergency Preparedness - | To account for grant monies to further public health preparedness capabilities with the purchase of five 800mhz radios. |

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

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|---|--|
| Public Health Emergency Preparedness #2 - | To account for grant monies to further public health preparedness capabilities. |
| Child Nutrition Program Breakfast - | To account for monies received through the State as reimbursement of providing breakfast to juveniles that are incarcerated. |
| Child Nutrition Program Lunch - | To account for monies received through the State as reimbursement of providing lunch to juveniles that are incarcerated. |
| INEHTRT Emergency Preparedness - | To account for funding from the Indiana Department of Health to enhance the response and deployment capabilities of the Indiana Environmental Health Emergency Response Team (INEHRT). |
| Defensive Driving Grant FY 2013 - | To account for monies from the State of Indiana to address dangerous driving in Hamilton County. |
| State Criminal Alien Assistance 2013 - | To account for monies received from the State of Indiana to provide reimbursement for costs related to housing of undocumented criminal aliens. |
| IV-D Incentive County - | To account for reimbursements related to the operation of the Child Support Enforcement Program. The funding is to be used for the Title IV-D program purposes. |
| Community Corrections Grant 11/12 - | To account for state grant funds for administering juvenile and adult rehabilitation programs. |
| Family Court Grant - | To account for grant monies received from the State of Indiana and are used to provide Guardian Ad Litem (GAL) training to provide GAL services in high conflict custody cases. |
| Court Reform Grant - | To account for grant monies received from the State of Indiana for the purchase of court technology equipment. |
| Family Court Grant 2013 - | To account for grant monies from the Indiana Supreme Court for Attorney Training and to provide Guardian Ad Litem Services. |
| Community Corrections 2013-2014 - | To account for state grant funds for administering juvenile and adult rehabilitation programs. |
| Foreign Language Interpreter - 2013 | To account for monies received from the Indiana Supreme Court to be spent on foreign language interpreters for court cases. |

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

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| Problem Solving Court Drug FY 2013 - | To account for monies received from the Indiana Supreme Court to fund the Post-conviction Hamilton County Drug Court. |
| 2013 IDHS Foundation Grant - | To account for monies received from the state for purchase of flood warning signs. |
| Hamilton County Traffic Safety Partnership - | To account for grant monies received from the State of Indiana for use in off-setting costs associated with traffic safety projects. |
| State Criminal Alien Assistance 2011 - | To account for monies received from the State of Indiana for use in offsetting costs associated with the detention of illegal immigrants. |
| Airport Improvement AIP 22 - | To account for funding from Federal Aviation Administration used for infrastructure improvements at Indianapolis Executive Airport. |
| Community Development Block Program Income - | To account for program income monies received by the recipient or a sub-recipient directly generated from the use of CDBG funds. |
| Federal Equitable Shared Property - | To account for expenditures as set out in the Federal Equitable Sharing program. |
| Auditor's Ineligible Deductions - | To account for monies expended for the sole purpose of discovering property that is eligible for a standard deduction and other expenses of the office of the county auditor. |
| Omitted Property Audits - | To account for taxes, including penalties and interest, that result from additional assessments on undervalued or omitted property audits. |
| County Offender Transportation - | To account for monies used to defray the cost of returning to the state, probationers who violate their conditions of supervision. |
| Cities Readiness Initiative 2013-2014 - | 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. |
| DUI Taskforce 2013-2014 - | To account for grant monies from the Indiana Criminal Justice Institute for DUI Task Force Enforcement Project. |

NONMAJOR GOVERNMENTAL FUNDS
(Continued)

Traffic Safety
Partnership -
2013-2014 - To account for grant monies for participation, pull-over enforcement, and education on seatbelts and child restraints.

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.

Lease Rental - To accumulate monies for the payment of the \$30,025,800 Hamilton County Public Building Corporation (Building Authority) lease which is due in semi-annual installments through July 15, 2014. Financing is provided by a specific annual property tax levy. Property taxes levied in excess of the actual requirements are legally restricted to this fund. Lease rental payments are transferred to the Building Authority. The Building Authority will subsequently retire the bonded indebtedness incurred in constructing the Judicial Center.

Jail Lease Rental - To accumulate monies for the payment of the \$13,647,000 Hamilton County Public Building Corporation (Building Authority) lease which is due in semi-annual installments through January 15, 2015. Financing is provided by a specific annual property tax levy. Property taxes levied in excess of the actual requirements are legally restricted to this fund. Lease rental payments are transferred to the Building Authority. The Building Authority will subsequently retire the bonded indebtedness incurred in constructing the Jail and Jail Administration Building.

146th Street Bond - To accumulate monies for payment of the 146th Street Redevelopment Authority lease. Financing is provided by County Option Income Tax revenue, Tax Increment Financing revenue, and County Major Bridge Fund revenue.

2002 Animal
Control Bond - To accumulate monies for payment of the 2002 Animal Control general obligation bond. Financing is provided by property tax levy.

2011 Park District
Refunding Bond - To account for the current refunding of \$3,220,000 of outstanding park debt and to pay for various park improvements and issuance costs.

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.

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

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| 2011 Hamilton County Visitors and Convention Bureau Sinking - | To accumulate monies for the repayment of the \$3,450,000 Hamilton County Indiana Revenue Bonds of 2011 that will promote and encourage conventions, visitors and tourism within the County. |
| 2011 Hamilton County Visitors and Convention Bureau Debt Service Reserve - | To account for debt service reserve necessary for the associated bond issue. |
| 2012 First Mortgage Refunding Bonds - | To accumulate monies for repayment of \$23,010,000 refunding 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 of Tax Increment Financing (TIF) Bonds which are serial bonds due in annual installments. The bonds were issued for public improvements in special property tax incremental financing districts. Financing is provided through property tax revenue generated from the districts. |
| Redevelopment Authority Debt Service - | The redevelopment authority debt service fund accounts for the debt service activities of the Hamilton County Redevelopment Authority. It accounts for the proceeds of tax increment financing bonds that are used to construct infrastructure. |
| Building Authority Debt Service - | To accumulate monies for the repayment of Hamilton County Public Building Corporation (Building Authority) General Obligation Bonds which are serial bonds due in annual installments. The bonds were issued for the construction and/or renovation of the County Judicial Center and Jail buildings. Financing is provided by semiannual lease payments from the Lease Rental and Jail Lease Rental Funds. |
| CAPITAL PROJECTS FUNDS - Capital projects funds are used to account for acquisition and construction of major capital facilities other than those financed by proprietary and trust fund types. | |
| Cumulative Capital Development - | To account for the financing and construction of capital improvements. Financing is provided by an annual property tax levy. |
| General Drain Improvement - | To account for the financing and construction or reconstruction of legal drains in the County. Financing is provided by assessments on real property benefited by such improvements. Affected property owners can either pay the entire assessment at the beginning of the project or pay in semiannual installments over a five year period. |

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

| | |
|--|--|
| 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. |
| 96 th Street US 421/ Carmel Retail Parkway - | To account for monies as set out in an inter-local agreement between the City of Carmel and Hamilton County for the extension of Carmel Retail Parkway. |
| 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 the 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. |
| 2013 GO Bonds Series A Proceeds - | To account for bond proceeds used to pay costs to repair and construct certain building and bridge improvements, to purchase certain land, equipment, machinery, and vehicles for various county departments and pay Issuance costs. |
| 2013 GO Bonds Series B Proceeds - | To account for bond proceeds to pay the costs to acquire and install certain voice and data communications equipment and to construct a multi-use storage structure and to pay issuance costs. |
| 2013 GO Bonds Series C Proceeds - | To account for bond proceeds to pay the costs to repair and construct certain building and bridge improvements, to purchase and upgrade equipment for various county departments and to pay issuance costs. |
| 2013 GO Bonds Series D Proceeds - | To account for bond proceeds for the purpose of purchasing certain real estate from Noblesville Schools for use by Ivy Tech Community College of Indiana and to pay issuance costs. |
| Airport Capital - | To account for expenditures related to improvements made to the airport purchased by the County. |
| Cumulative Courthouse - | To account for the financing and construction of capital improvements. Financing is provided by an annual property tax levy. |
| Olio Road Bridge/I-69 - | To account for revenue and expenditures associated with the construction of the bridge on Olio Road over I-69. |

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

2009 Park Bond
Proceeds -

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

Redevelopment
Commission Capital
Projects -

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

Redevelopment
Authority Capital
Projects -

To account for the capital activities of the Hamilton County Redevelopment Authority. It accounts for the proceeds of tax increment financing bonds that are used to construct infrastructure.

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, 2013

| <u>Assets</u> | <u>Special Revenue</u> | <u>Debt Service</u> | <u>Capital Projects</u> | <u>Totals</u> |
|--|-----------------------------|-----------------------------|-----------------------------|------------------------------|
| Cash and cash equivalents | \$ 54,880,834 | \$ 18,282,318 | \$ 62,990,690 | \$ 136,153,842 |
| Receivables: | | | | |
| Taxes | 552,284 | 429,740 | 235,154 | 1,217,178 |
| Accounts | 71,529 | - | - | 71,529 |
| Special assessments | 103,252 | - | 228,097 | 331,349 |
| Intergovernmental | 1,749,595 | 321,074 | 196,527 | 2,267,196 |
| Interfund receivable: | | | | |
| Interfund receivable | - | - | 272,404 | 272,404 |
| Total assets | <u>\$ 57,357,494</u> | <u>\$ 19,033,132</u> | <u>\$ 63,922,872</u> | <u>\$ 140,313,498</u> |
| <u>Liabilities and Fund Balances</u> | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ 502,147 | \$ - | \$ 71,922 | \$ 574,069 |
| Accrued payroll and withholdings payable | 745,118 | - | - | 745,118 |
| Contracts payable | 196,683 | - | 301,436 | 498,119 |
| Interfund payable: | | | | |
| Interfund payable | 272,404 | - | - | 272,404 |
| Compensated absences | 6,034 | - | - | 6,034 |
| Total liabilities | <u>1,722,386</u> | <u>-</u> | <u>373,358</u> | <u>2,095,744</u> |
| Deferred inflows of resources: | | | | |
| Unavailable revenue | <u>372,404</u> | <u>750,814</u> | <u>410,847</u> | <u>1,534,065</u> |
| Fund balances: | | | | |
| Restricted | 47,959,425 | 18,282,318 | 63,138,667 | 129,380,410 |
| Committed | 4,809,605 | - | - | 4,809,605 |
| Assigned | 2,493,674 | - | - | 2,493,674 |
| Total fund balances | <u>55,262,704</u> | <u>18,282,318</u> | <u>63,138,667</u> | <u>136,683,689</u> |
| Total liabilities, deferred inflows of resources, and fund balances | <u>\$ 57,357,494</u> | <u>\$ 19,033,132</u> | <u>\$ 63,922,872</u> | <u>\$ 140,313,498</u> |

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 NONMAJOR GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2013

| | Special Revenue | Debt Service | Capital Projects | Totals |
|--|----------------------|----------------------|----------------------|-----------------------|
| Revenues: | | | | |
| Taxes: | | | | |
| Property | \$ 7,949,700 | \$ 13,350,955 | \$ 7,333,741 | \$ 28,634,396 |
| Income | 409,566 | - | - | 409,566 |
| Other: | | | | |
| Innkeepers | 2,959,285 | - | - | 2,959,285 |
| Special assessments | 2,824,403 | - | 410,758 | 3,235,161 |
| Licenses and permits | 419,896 | - | - | 419,896 |
| Intergovernmental | 18,622,144 | 1,013,057 | 575,144 | 20,210,345 |
| Charges for services | 10,104,807 | - | 30,645 | 10,135,452 |
| Fines and forfeits | 1,480,641 | - | - | 1,480,641 |
| Other | 463,782 | 9,715 | 53,746 | 527,243 |
| Total revenues | <u>45,234,224</u> | <u>14,373,727</u> | <u>8,404,034</u> | <u>68,011,985</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General government | 8,999,001 | 12,137 | 1,074,970 | 10,086,108 |
| Public safety | 14,426,118 | - | - | 14,426,118 |
| Highways and streets | 5,442,786 | - | - | 5,442,786 |
| Health and welfare | 2,136,318 | - | - | 2,136,318 |
| Culture and recreation | 2,985,029 | - | - | 2,985,029 |
| Debt service: | | | | |
| Principal | - | 13,020,000 | - | 13,020,000 |
| Interest | - | 7,121,567 | 88,948 | 7,210,515 |
| Bond issue costs | - | - | 862,358 | 862,358 |
| Capital outlay: | | | | |
| General government | 154,126 | - | 58,949 | 213,075 |
| Public safety | 541,171 | - | - | 541,171 |
| Highways and streets | 2,446,753 | - | 7,407,136 | 9,853,889 |
| Culture and recreation | 136,044 | - | 64,235 | 200,279 |
| Total expenditures | <u>37,267,346</u> | <u>20,153,704</u> | <u>9,556,596</u> | <u>66,977,646</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>7,966,878</u> | <u>(5,779,977)</u> | <u>(1,152,562)</u> | <u>1,034,339</u> |
| Other financing sources (uses): | | | | |
| Issuance of debt | - | - | 44,735,000 | 44,735,000 |
| Bond premium | - | - | 1,069,279 | 1,069,279 |
| Transfers in | 1,314,837 | 18,043,822 | 866,499 | 20,225,158 |
| Transfers out | (9,695,253) | (9,919,643) | (3,707,948) | (23,322,844) |
| Total other financing sources and uses | <u>(8,380,416)</u> | <u>8,124,179</u> | <u>42,962,830</u> | <u>42,706,593</u> |
| Net change in fund balances | (413,538) | 2,344,202 | 41,810,268 | 43,740,932 |
| Fund balances - beginning | <u>55,676,242</u> | <u>15,938,116</u> | <u>21,328,399</u> | <u>92,942,757</u> |
| Fund balances - ending | <u>\$ 55,262,704</u> | <u>\$ 18,282,318</u> | <u>\$ 63,138,667</u> | <u>\$ 136,683,689</u> |

HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR SPECIAL REVENUE FUNDS
 December 31, 2013

| <u>Assets</u> | <u>County Highway</u> | <u>Local Road and Street</u> | <u>Property Reassessment 2015</u> | <u>County Elected Officials Training</u> | <u>Park and Recreation</u> |
|--|---------------------------|----------------------------------|---|--|--------------------------------|
| Cash and cash equivalents | \$ 5,039,273 | \$ 587,883 | \$ 1,037,644 | \$ 98,278 | \$ 3,369,051 |
| Receivables: | | | | | |
| Taxes | - | - | 13,752 | - | 127,203 |
| Accounts | - | - | - | - | 626 |
| Special assessments | - | - | - | - | - |
| Intergovernmental | <u>827,554</u> | <u>136,999</u> | <u>10,274</u> | - | <u>95,038</u> |
| Total assets | <u>\$ 5,866,827</u> | <u>\$ 724,882</u> | <u>\$ 1,061,670</u> | <u>\$ 98,278</u> | <u>\$ 3,591,918</u> |
| <u>Liabilities and Fund Balances</u> | | | | | |
| Liabilities: | | | | | |
| Accounts payable | \$ 117,984 | \$ 848 | \$ - | \$ - | \$ 36,030 |
| Accrued payroll and withholdings payable | 170,768 | - | - | - | 61,713 |
| Contracts payable | - | - | - | - | 2,380 |
| Interfund payable: | | | | | |
| Interfund payable | - | - | - | - | - |
| Compensated absences | - | - | - | - | - |
| Total liabilities | <u>288,752</u> | <u>848</u> | <u>-</u> | <u>-</u> | <u>100,123</u> |
| Deferred inflow of resources: | | | | | |
| Unavailable revenue | - | - | <u>24,026</u> | - | <u>222,241</u> |
| Fund balances: | | | | | |
| Restricted | 4,984,556 | 688,557 | 1,037,644 | - | 2,868,889 |
| Committed | - | - | - | 98,278 | - |
| Assigned | <u>593,519</u> | <u>35,477</u> | <u>-</u> | <u>-</u> | <u>400,665</u> |
| Total fund balances | <u>5,578,075</u> | <u>724,034</u> | <u>1,037,644</u> | <u>98,278</u> | <u>3,269,554</u> |
| Total liabilities, deferred inflows of resources, and fund balances | <u>\$ 5,866,827</u> | <u>\$ 724,882</u> | <u>\$ 1,061,670</u> | <u>\$ 98,278</u> | <u>\$ 3,591,918</u> |

| County Health | Property Reassessment | Drainage Maintenance | Surveyor's Corner Perpetuation | Recorder's Perpetuation | Clerk's Perpetuation | Covered Bridge |
|-------------------|-----------------------|----------------------|--------------------------------|-------------------------|----------------------|------------------|
| \$ 625,765 | \$ 587,966 | \$ 14,657,813 | \$ 220,540 | \$ 2,002,638 | \$ 185,783 | \$ 29,265 |
| 49,506 | - | - | - | - | - | - |
| - | - | 103,252 | - | - | - | - |
| 36,988 | - | - | - | - | - | - |
| <u>\$ 712,259</u> | <u>\$ 587,966</u> | <u>\$ 14,761,065</u> | <u>\$ 220,540</u> | <u>\$ 2,002,638</u> | <u>\$ 185,783</u> | <u>\$ 29,265</u> |
| \$ 3,230 | \$ - | \$ 32,998 | \$ 477 | \$ 708 | \$ 898 | \$ - |
| 78,442 | 17,331 | - | 2,654 | 4,027 | 6,093 | - |
| - | - | 59,945 | - | - | - | - |
| - | - | 272,404 | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>81,672</u> | <u>17,331</u> | <u>365,347</u> | <u>3,131</u> | <u>4,735</u> | <u>6,991</u> | <u>-</u> |
| <u>86,494</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 544,093 | 570,635 | 14,395,718 | 217,409 | 1,997,903 | 178,792 | 29,265 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>544,093</u> | <u>570,635</u> | <u>14,395,718</u> | <u>217,409</u> | <u>1,997,903</u> | <u>178,792</u> | <u>29,265</u> |
| <u>\$ 712,259</u> | <u>\$ 587,966</u> | <u>\$ 14,761,065</u> | <u>\$ 220,540</u> | <u>\$ 2,002,638</u> | <u>\$ 185,783</u> | <u>\$ 29,265</u> |

Continued on next page

HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR SPECIAL REVENUE FUNDS
 December 31, 2013
 (Continued)

| <u>Assets</u> | Economic Development | Art Fund | Unsafe Building | County Sales Disclosure | Plat Book |
|--|-------------------------|-------------|--------------------|-------------------------------|-------------------|
| Cash and cash equivalents | \$ 42,735 | \$ - | \$ 5,000 | \$ 147,430 | \$ 276,548 |
| Receivables: | | | | | |
| Taxes | - | - | - | - | - |
| Accounts | - | - | - | - | - |
| Special assessments | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - |
| | <u>42,735</u> | <u>-</u> | <u>5,000</u> | <u>147,430</u> | <u>276,548</u> |
| Total assets | <u>\$ 42,735</u> | <u>\$ -</u> | <u>\$ 5,000</u> | <u>\$ 147,430</u> | <u>\$ 276,548</u> |
| <u>Liabilities and Fund Balances</u> | | | | | |
| Liabilities: | | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - | \$ 120 |
| Accrued payroll and withholdings payable | - | - | - | - | - |
| Contracts payable | - | - | - | - | - |
| Interfund payable: | | | | | |
| Interfund payable | - | - | - | - | - |
| Compensated absences | - | - | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>120</u> |
| Total liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>120</u> |
| Deferred inflow of resources: | | | | | |
| Unavailable revenue | - | - | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balances: | | | | | |
| Restricted | - | - | 5,000 | 147,430 | 276,428 |
| Committed | 42,735 | - | - | - | - |
| Assigned | - | - | - | - | - |
| | <u>42,735</u> | <u>-</u> | <u>5,000</u> | <u>147,430</u> | <u>276,428</u> |
| Total fund balances | <u>42,735</u> | <u>-</u> | <u>5,000</u> | <u>147,430</u> | <u>276,428</u> |
| Total liabilities, deferred inflows of resources, and fund balances | <u>\$ 42,735</u> | <u>\$ -</u> | <u>\$ 5,000</u> | <u>\$ 147,430</u> | <u>\$ 276,548</u> |

| Emergency Planning | Innkeeper's Tax | Statewide 911 | County Computer Maintenance | Electronic Data | Digital Orthophotography | Highway County Option Income Tax |
|-----------------------|--------------------|---------------------|-----------------------------------|--------------------|-----------------------------|---|
| \$ 38,782 | \$ 344,809 | \$ 5,618,320 | \$ 972,922 | \$ 84,555 | \$ 621,393 | \$ 1,366,759 |
| - | 192,279 | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | 113,415 | - | - | - | - |
| <u>\$ 38,782</u> | <u>\$ 537,088</u> | <u>\$ 5,731,735</u> | <u>\$ 972,922</u> | <u>\$ 84,555</u> | <u>\$ 621,393</u> | <u>\$ 1,366,759</u> |
| \$ 2,247 | \$ - | \$ 47,123 | \$ - | \$ - | \$ - | \$ 499 |
| - | - | 206,411 | - | - | - | - |
| - | - | 76,148 | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | 2,893 | - | - | - | - |
| <u>2,247</u> | <u>-</u> | <u>332,575</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>499</u> |
| - | - | - | - | - | - | - |
| 36,535 | 537,088 | 5,246,977 | - | - | - | 59,428 |
| - | - | - | 972,922 | 84,555 | 621,393 | - |
| - | - | 152,183 | - | - | - | 1,306,832 |
| <u>36,535</u> | <u>537,088</u> | <u>5,399,160</u> | <u>972,922</u> | <u>84,555</u> | <u>621,393</u> | <u>1,366,260</u> |
| <u>\$ 38,782</u> | <u>\$ 537,088</u> | <u>\$ 5,731,735</u> | <u>\$ 972,922</u> | <u>\$ 84,555</u> | <u>\$ 621,393</u> | <u>\$ 1,366,759</u> |

Continued on next page

HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR SPECIAL REVENUE FUNDS
 December 31, 2013
 (Continued)

| <u>Assets</u> | <u>Highway Inspection</u> | <u>Park Nonreverting</u> | <u>Park Nonreverting Donation</u> | <u>Health Maintenance</u> |
|--|-------------------------------|------------------------------|---|-------------------------------|
| Cash and cash equivalents | \$ 2,652 | \$ 717,152 | \$ 74,616 | \$ 143,754 |
| Receivables: | | | | |
| Taxes | - | - | - | - |
| Accounts | - | 49,391 | 2,207 | - |
| Special assessments | - | - | - | - |
| Intergovernmental | - | - | - | - |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Total assets | <u>\$ 2,652</u> | <u>\$ 766,543</u> | <u>\$ 76,823</u> | <u>\$ 143,754</u> |
| <u>Liabilities and Fund Balances</u> | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ - | \$ 2,227 | \$ 10 | \$ - |
| Accrued payroll and withholdings payable | - | - | - | 3,364 |
| Contracts payable | - | - | - | - |
| Interfund payable: | | | | |
| Interfund payable | - | - | - | - |
| Compensated absences | - | - | - | - |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Total liabilities | <u>-</u> | <u>2,227</u> | <u>10</u> | <u>3,364</u> |
| Deferred inflow of resources: | | | | |
| Unavailable revenue | - | - | - | - |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Fund balances: | | | | |
| Restricted | 2,652 | 764,316 | 76,813 | 140,390 |
| Committed | - | - | - | - |
| Assigned | - | - | - | - |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Total fund balances | <u>2,652</u> | <u>764,316</u> | <u>76,813</u> | <u>140,390</u> |
| Total liabilities, deferred inflows of resources, and fund balances | <u>\$ 2,652</u> | <u>\$ 766,543</u> | <u>\$ 76,823</u> | <u>\$ 143,754</u> |

| Tobacco Settlement | Tobacco Prevention Grant | Health Donation Immunization | Jail Commissary | Service of Process | Accident Report | Firearms Training |
|--------------------|--------------------------|------------------------------|------------------|--------------------|-----------------|-------------------|
| \$ 121,273 | \$ 96,000 | \$ 2,279 | \$ 18,677 | \$ 170,831 | \$ - | \$ 96,975 |
| - | - | - | - | - | - | - |
| - | - | - | - | 6,041 | - | - |
| - | - | - | - | - | - | - |
| <u>\$ 121,273</u> | <u>\$ 96,000</u> | <u>\$ 2,279</u> | <u>\$ 18,677</u> | <u>\$ 176,872</u> | <u>\$ -</u> | <u>\$ 96,975</u> |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 121,273 | 96,000 | 2,279 | - | - | - | 96,975 |
| - | - | - | 18,677 | 176,872 | - | - |
| - | - | - | - | - | - | - |
| <u>121,273</u> | <u>96,000</u> | <u>2,279</u> | <u>18,677</u> | <u>176,872</u> | <u>-</u> | <u>96,975</u> |
| <u>\$ 121,273</u> | <u>\$ 96,000</u> | <u>\$ 2,279</u> | <u>\$ 18,677</u> | <u>\$ 176,872</u> | <u>\$ -</u> | <u>\$ 96,975</u> |

Continued on next page

HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR SPECIAL REVENUE FUNDS
 December 31, 2013
 (Continued)

| <u>Assets</u> | Vehicle Inspection | Law Enforcement Continuing Education | Sheriff Donation and Program | County Drug Free Community | Drug Enforcement Grant |
|--|-----------------------|---|------------------------------------|----------------------------------|------------------------------|
| Cash and cash equivalents | \$ 14,556 | \$ 17,820 | \$ 30,437 | \$ 182,257 | \$ - |
| Receivables: | | | | | |
| Taxes | - | - | - | - | - |
| Accounts | 295 | - | - | - | - |
| Special assessments | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - |
| Total assets | <u>\$ 14,851</u> | <u>\$ 17,820</u> | <u>\$ 30,437</u> | <u>\$ 182,257</u> | <u>\$ -</u> |
| <u>Liabilities and Fund Balances</u> | | | | | |
| Liabilities: | | | | | |
| Accounts payable | \$ - | \$ 3,401 | \$ - | \$ 6,326 | \$ - |
| Accrued payroll and withholdings payable | - | - | - | 4,187 | - |
| Contracts payable | - | - | - | - | - |
| Interfund payable: | | | | | |
| Interfund payable | - | - | - | - | - |
| Compensated absences | - | - | - | - | - |
| Total liabilities | <u>-</u> | <u>3,401</u> | <u>-</u> | <u>10,513</u> | <u>-</u> |
| Deferred inflow of resources: | | | | | |
| Unavailable revenue | - | - | - | - | - |
| Fund balances: | | | | | |
| Restricted | 14,851 | 14,419 | - | 166,746 | - |
| Committed | - | - | 30,437 | - | - |
| Assigned | - | - | - | 4,998 | - |
| Total fund balances | <u>14,851</u> | <u>14,419</u> | <u>30,437</u> | <u>171,744</u> | <u>-</u> |
| Total liabilities, deferred inflows of resources, and fund balances | <u>\$ 14,851</u> | <u>\$ 17,820</u> | <u>\$ 30,437</u> | <u>\$ 182,257</u> | <u>\$ -</u> |

| Sheriff Grant Proceeds | Drug and Alcohol Nonreverting | Fire Investigation Prosecutor | County Extradition | Deferral Program | Jury Pay | Child Advocacy |
|------------------------------|-------------------------------------|-------------------------------------|-----------------------|---------------------|-------------------|-------------------|
| \$ - | \$ 1,592 | \$ 473 | \$ 376,369 | \$ 482,751 | \$ 201,926 | \$ - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | 2,870 | - |
| <u>\$ -</u> | <u>\$ 1,592</u> | <u>\$ 473</u> | <u>\$ 376,369</u> | <u>\$ 482,751</u> | <u>\$ 204,796</u> | <u>\$ -</u> |

| | | | | | | |
|-------------|-----------------|---------------|-------------------|-------------------|-------------------|-------------|
| \$ - | \$ - | \$ - | \$ 131 | \$ 225 | \$ - | \$ - |
| - | - | - | - | 3,246 | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | 131 | 3,471 | - | - |
| - | - | - | - | - | - | - |
| - | 1,592 | - | 376,238 | 479,280 | 204,796 | - |
| - | - | 473 | - | - | - | - |
| - | 1,592 | 473 | 376,238 | 479,280 | 204,796 | - |
| <u>\$ -</u> | <u>\$ 1,592</u> | <u>\$ 473</u> | <u>\$ 376,369</u> | <u>\$ 482,751</u> | <u>\$ 204,796</u> | <u>\$ -</u> |

Continued on next page

HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR SPECIAL REVENUE FUNDS
 December 31, 2013
 (Continued)

| <u>Assets</u> | Court Appointed Special Advocate | Guardian Ad Litem | Pretrial Diversion | County Court User's Fee | Unified Probation User's Fee |
|--|---|----------------------|-----------------------|----------------------------|------------------------------------|
| Cash and cash equivalents | \$ 39,621 | \$ 4,397 | \$ 211,390 | \$ 295,698 | \$ 215,546 |
| Receivables: | | | | | |
| Taxes | - | - | - | - | - |
| Accounts | - | - | - | 450 | - |
| Special assessments | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - |
| Total assets | <u>\$ 39,621</u> | <u>\$ 4,397</u> | <u>\$ 211,390</u> | <u>\$ 296,148</u> | <u>\$ 215,546</u> |
| <u>Liabilities and Fund Balances</u> | | | | | |
| Liabilities: | | | | | |
| Accounts payable | \$ - | \$ 1,232 | \$ - | \$ 2,940 | \$ 33,650 |
| Accrued payroll and withholdings payable | - | - | 2,847 | 12,678 | 27,137 |
| Contracts payable | - | - | - | - | - |
| Interfund payable: | | | | | |
| Interfund payable | - | - | - | - | - |
| Compensated absences | - | - | - | - | - |
| Total liabilities | <u>-</u> | <u>1,232</u> | <u>2,847</u> | <u>15,618</u> | <u>60,787</u> |
| Deferred inflow of resources: | | | | | |
| Unavailable revenue | - | - | - | - | - |
| Fund balances: | | | | | |
| Restricted | - | 3,165 | 208,543 | - | - |
| Committed | 39,621 | - | - | 280,530 | 154,759 |
| Assigned | - | - | - | - | - |
| Total fund balances | <u>39,621</u> | <u>3,165</u> | <u>208,543</u> | <u>280,530</u> | <u>154,759</u> |
| Total liabilities, deferred inflows of resources, and fund balances | <u>\$ 39,621</u> | <u>\$ 4,397</u> | <u>\$ 211,390</u> | <u>\$ 296,148</u> | <u>\$ 215,546</u> |

| Supplemental Public Defender | Supplemental Juvenile Probation Services | Title IV-D Incentive | Campaign Finance Enforcement | Misdemeanant | Community Corrections Home Detention | Intermittent Detention |
|------------------------------------|---|-------------------------|------------------------------------|------------------|---|---------------------------|
| \$ 134,342 | \$ 66,173 | \$ 256,290 | \$ 800 | \$ 49,900 | \$ 1,648,147 | \$ 45,764 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | 12,519 | - |
| - | - | - | - | - | - | - |
| <u>\$ 134,342</u> | <u>\$ 66,173</u> | <u>\$ 256,290</u> | <u>\$ 800</u> | <u>\$ 49,900</u> | <u>\$ 1,660,666</u> | <u>\$ 45,764</u> |

| | | | | | | |
|-------------------|------------------|-------------------|---------------|------------------|---------------------|------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ 17,418 | \$ - |
| - | 12,643 | 2,123 | - | 6,605 | 12,184 | - |
| - | - | - | - | - | 6,670 | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | 12,643 | 2,123 | - | 6,605 | 36,272 | - |
| - | - | - | - | - | - | - |
| 134,342 | 53,530 | 254,167 | 800 | 43,295 | 1,624,394 | - |
| - | - | - | - | - | - | 45,764 |
| - | - | - | - | - | - | - |
| <u>134,342</u> | <u>53,530</u> | <u>254,167</u> | <u>800</u> | <u>43,295</u> | <u>1,624,394</u> | <u>45,764</u> |
| <u>\$ 134,342</u> | <u>\$ 66,173</u> | <u>\$ 256,290</u> | <u>\$ 800</u> | <u>\$ 49,900</u> | <u>\$ 1,660,666</u> | <u>\$ 45,764</u> |

Continued on next page

HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR SPECIAL REVENUE FUNDS
 December 31, 2013
 (Continued)

| <u>Assets</u> | Community Transition | IV-D Incentive Clerk | Drug Court | County Identification Security Protection |
|--|-------------------------|----------------------------|------------------|--|
| Cash and cash equivalents | \$ 1,600 | \$ 256,691 | \$ 20,481 | \$ 618,174 |
| Receivables: | | | | |
| Taxes | - | - | - | - |
| Accounts | - | - | - | - |
| Special assessments | - | - | - | - |
| Intergovernmental | 2,590 | - | - | - |
| | <u>4,190</u> | <u>256,691</u> | <u>20,481</u> | <u>618,174</u> |
| Total assets | <u>\$ 4,190</u> | <u>\$ 256,691</u> | <u>\$ 20,481</u> | <u>\$ 618,174</u> |
| <u>Liabilities and Fund Balances</u> | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ - | \$ 1,900 | \$ - | \$ - |
| Accrued payroll and withholdings payable | - | 140 | - | - |
| Contracts payable | - | - | - | - |
| Interfund payable: | | | | |
| Interfund payable | - | - | - | - |
| Compensated absences | - | - | - | - |
| | <u>-</u> | <u>2,040</u> | <u>-</u> | <u>-</u> |
| Total liabilities | <u>-</u> | <u>2,040</u> | <u>-</u> | <u>-</u> |
| Deferred inflow of resources: | | | | |
| Unavailable revenue | - | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balances: | | | | |
| Restricted | 4,190 | 254,651 | 20,481 | 618,174 |
| Committed | - | - | - | - |
| Assigned | - | - | - | - |
| | <u>4,190</u> | <u>254,651</u> | <u>20,481</u> | <u>618,174</u> |
| Total fund balances | <u>4,190</u> | <u>254,651</u> | <u>20,481</u> | <u>618,174</u> |
| Total liabilities, deferred inflows of resources, and fund balances | <u>\$ 4,190</u> | <u>\$ 256,691</u> | <u>\$ 20,481</u> | <u>\$ 618,174</u> |

| Indianapolis Executive Airport Nonreverting | Surveyor's Cash Surety | 2010 Interlocal 96th Street/ 421 TIF | US 31 Ramps EDA | Park and Recreation Grant | CDBG Noblesville Housing Authority | Hamilton County Traffic Safety Partnership |
|--|------------------------------|---|-----------------------|---------------------------------|---|--|
| \$ - | \$ 42,550 | \$ 4,130,461 | \$ 1,646,521 | \$ 47,550 | \$ - | \$ - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>\$ -</u> | <u>\$ 42,550</u> | <u>\$ 4,130,461</u> | <u>\$ 1,646,521</u> | <u>\$ 47,550</u> | <u>\$ -</u> | <u>\$ -</u> |
| \$ - | \$ - | \$ 499 | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - |
| - | - | 46,720 | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | 47,219 | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | 4,083,242 | 1,646,521 | 47,550 | - | - |
| - | 42,550 | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | 42,550 | 4,083,242 | 1,646,521 | 47,550 | - | - |
| <u>\$ -</u> | <u>\$ 42,550</u> | <u>\$ 4,130,461</u> | <u>\$ 1,646,521</u> | <u>\$ 47,550</u> | <u>\$ -</u> | <u>\$ -</u> |

Continued on next page

HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR SPECIAL REVENUE FUNDS
 December 31, 2013
 (Continued)

| <u>Assets</u> | 2008 State Criminal Alien Assistance | Solid Waste District | Special Task Team Pretrial | Special Task Team Forfeited |
|--|--|----------------------------|----------------------------------|-----------------------------------|
| Cash and cash equivalents | \$ - | \$ 1,890,066 | \$ 11,666 | \$ 20,455 |
| Receivables: | | | | |
| Taxes | - | 169,544 | - | - |
| Accounts | - | - | - | - |
| Special assessments | - | - | - | - |
| Intergovernmental | - | 16,953 | - | - |
| | <u>-</u> | <u>16,953</u> | <u>-</u> | <u>-</u> |
| Total assets | <u>\$ -</u> | <u>\$ 2,076,563</u> | <u>\$ 11,666</u> | <u>\$ 20,455</u> |
| <u>Liabilities and Fund Balances</u> | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - |
| Accrued payroll and withholdings payable | - | - | - | - |
| Contracts payable | - | - | - | - |
| Interfund payable: | | | | |
| Interfund payable | - | - | - | - |
| Compensated absences | - | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Deferred inflow of resources: | | | | |
| Unavailable revenue | - | 39,643 | - | - |
| | <u>-</u> | <u>39,643</u> | <u>-</u> | <u>-</u> |
| Fund balances: | | | | |
| Restricted | - | - | - | - |
| Committed | - | 2,036,920 | 11,666 | 20,455 |
| Assigned | - | - | - | - |
| | <u>-</u> | <u>2,036,920</u> | <u>11,666</u> | <u>20,455</u> |
| Total fund balances | <u>-</u> | <u>2,036,920</u> | <u>11,666</u> | <u>20,455</u> |
| Total liabilities, deferred inflows of resources, and fund balances | <u>\$ -</u> | <u>\$ 2,076,563</u> | <u>\$ 11,666</u> | <u>\$ 20,455</u> |

| Employee Wellness Benefit | Nonreverting Youth Assistance Program | Neighborhood Stabilization | EECBG LED Lighting | 2009 Community Development Block Grant | Monon Greenway | Traffic Safety Partnership 2009/2010 |
|---------------------------------|--|-------------------------------|--------------------------|---|-------------------|--|
| \$ 2,526 | \$ 134,885 | \$ - | \$ 1,500 | \$ - | \$ 48,171 | \$ 740 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | 17,664 | - |
| <u>\$ 2,526</u> | <u>\$ 134,885</u> | <u>\$ -</u> | <u>\$ 1,500</u> | <u>\$ -</u> | <u>\$ 65,835</u> | <u>\$ 740</u> |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | 6,413 | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | 6,413 | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | 1,500 | - | 65,835 | 740 |
| 2,526 | 128,472 | - | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>2,526</u> | <u>128,472</u> | <u>-</u> | <u>1,500</u> | <u>-</u> | <u>65,835</u> | <u>740</u> |
| <u>\$ 2,526</u> | <u>\$ 134,885</u> | <u>\$ -</u> | <u>\$ 1,500</u> | <u>\$ -</u> | <u>\$ 65,835</u> | <u>\$ 740</u> |

Continued on next page

HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR SPECIAL REVENUE FUNDS
 December 31, 2013
 (Continued)

| <u>Assets</u> | Elections Grant | Community Development Block Grant 2010 | State Criminal Alien Assistance 2010 | Traffic Safety Partnership 2010/2011 |
|--|--------------------|---|---|--|
| Cash and cash equivalents | \$ 107,021 | \$ - | \$ - | \$ 12,958 |
| Receivables: | | | | |
| Taxes | - | - | - | - |
| Accounts | - | - | - | - |
| Special assessments | - | - | - | - |
| Intergovernmental | - | 28,180 | - | - |
| | <u>-</u> | <u>28,180</u> | <u>-</u> | <u>-</u> |
| Total assets | <u>\$ 107,021</u> | <u>\$ 28,180</u> | <u>\$ -</u> | <u>\$ 12,958</u> |
| <u>Liabilities and Fund Balances</u> | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ - | \$ 28,180 | \$ - | \$ - |
| Accrued payroll and withholdings payable | - | - | - | - |
| Contracts payable | - | - | - | - |
| Interfund payable: | | | | |
| Interfund payable | - | - | - | - |
| Compensated absences | - | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total liabilities | <u>-</u> | <u>28,180</u> | <u>-</u> | <u>-</u> |
| Deferred inflow of resources: | | | | |
| Unavailable revenue | - | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balances: | | | | |
| Restricted | 107,021 | - | - | 12,958 |
| Committed | - | - | - | - |
| Assigned | - | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total fund balances | <u>107,021</u> | <u>-</u> | <u>-</u> | <u>12,958</u> |
| Total liabilities, deferred inflows of resources, and fund balances | <u>\$ 107,021</u> | <u>\$ 28,180</u> | <u>\$ -</u> | <u>\$ 12,958</u> |

| Community Development Block Grant 2011 | Urban Area Security Initiative FY2012 | Adult Drug Court Implementation | 2012 Janus Transit Grant | UASI Hamilton County Initiative | Community Development Block Grant 2012 | 2009 Hazard Mitigation Planning Grant |
|--|---------------------------------------|---------------------------------|--------------------------|---------------------------------|--|---------------------------------------|
| \$ - | \$ - | \$ 205,045 | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | 151,701 | - | 77,089 | 6,025 |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ 205,045</u> | <u>\$ 151,701</u> | <u>\$ -</u> | <u>\$ 77,089</u> | <u>\$ 6,025</u> |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ 51,045 | \$ - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | 4,820 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | 51,045 | 4,820 |
| - | - | - | - | - | - | - |
| - | - | 205,045 | 151,701 | - | 26,044 | 1,205 |
| - | - | - | - | - | - | - |
| - | - | 205,045 | 151,701 | - | 26,044 | 1,205 |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ 205,045</u> | <u>\$ 151,701</u> | <u>\$ -</u> | <u>\$ 77,089</u> | <u>\$ 6,025</u> |

Continued on next page

HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR SPECIAL REVENUE FUNDS
 December 31, 2013
 (Continued)

| <u>Assets</u> | State Criminal Alien Assistance 2012 | 2013 Janus Transit Grant | Airport Improvement AIP 23 | Cities Readiness 2012-2013 |
|--|---|-----------------------------------|----------------------------------|----------------------------------|
| Cash and cash equivalents | \$ 11,395 | \$ - | \$ - | \$ - |
| Receivables: | | | | |
| Taxes | - | - | - | - |
| Accounts | - | - | - | - |
| Special assessments | - | - | - | - |
| Intergovernmental | - | - | 15,934 | - |
| | <u>-</u> | <u>-</u> | <u>15,934</u> | <u>-</u> |
| Total assets | <u>\$ 11,395</u> | <u>\$ -</u> | <u>\$ 15,934</u> | <u>\$ -</u> |
| <u>Liabilities and Fund Balances</u> | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - |
| Accrued payroll and withholdings payable | - | - | - | - |
| Contracts payable | - | - | - | - |
| Interfund payable: | | | | |
| Interfund payable | - | - | - | - |
| Compensated absences | - | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Deferred inflow of resources: | | | | |
| Unavailable revenue | - | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balances: | | | | |
| Restricted | 11,395 | - | 15,934 | - |
| Committed | - | - | - | - |
| Assigned | - | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total fund balances | <u>11,395</u> | <u>-</u> | <u>15,934</u> | <u>-</u> |
| Total liabilities, deferred inflows of resources, and fund balances | <u>\$ 11,395</u> | <u>\$ -</u> | <u>\$ 15,934</u> | <u>\$ -</u> |

| BASE Public Health Preparedness 2012-2013 | Medical Reserve Corp 2012-2013 | Regional Collaboration /AHMT Training | Emergency Management Competive Performance | Traffic Safety Partnership 2012-2013 | DUI Taskforce Grant 2012-2013 | Hazardous Material Emergency Preparedness 2013 |
|--|---|--|---|--|-------------------------------------|---|
| \$ - | \$ - | \$ - | \$ - | \$ 4,167 | \$ 18,947 | \$ - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 4,167</u> | <u>\$ 18,947</u> | <u>\$ -</u> |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ 18,947 | \$ - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | 18,947 | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | 4,167 | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | 4,167 | - | - |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 4,167</u> | <u>\$ 18,947</u> | <u>\$ -</u> |

Continued on next page

HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR SPECIAL REVENUE FUNDS
 December 31, 2013
 (Continued)

| <u>Assets</u> | Medical Reserve Corp 2013 | Emergency Management Performance 2012 | SHSP District 5 Training Exercise | UASI EOC Outreach FY 2012 |
|--|------------------------------------|--|--|------------------------------------|
| Cash and cash equivalents | \$ 2,840 | \$ - | \$ - | \$ 23,743 |
| Receivables: | | | | |
| Taxes | - | - | - | - |
| Accounts | - | - | - | - |
| Special assessments | - | - | - | - |
| Intergovernmental | - | - | - | 15,758 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Total assets | <u>\$ 2,840</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 39,501</u> |
| <u>Liabilities and Fund Balances</u> | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ 39,501 |
| Accrued payroll and withholdings payable | - | - | - | - |
| Contracts payable | - | - | - | - |
| Interfund payable: | | | | |
| Interfund payable | - | - | - | - |
| Compensated absences | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Total liabilities | <u> </u> | <u> </u> | <u> </u> | <u>39,501</u> |
| Deferred inflow of resources: | | | | |
| Unavailable revenue | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Fund balances: | | | | |
| Restricted | 2,840 | - | - | - |
| Committed | - | - | - | - |
| Assigned | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Total fund balances | <u>2,840</u> | <u> </u> | <u> </u> | <u> </u> |
| Total liabilities, deferred inflows of resources, and fund balances | <u>\$ 2,840</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 39,501</u> |

| GIS Data Exchange Grant | Public Health Emergency Preparedness | Public Health Emergency Preparedness #2 | Child Nutrition Program Breakfast | Child Nutrition Program Lunch | INEHTRT Emergency Preparedness | Defensive Driving Grant FY 2013 |
|-------------------------|--------------------------------------|---|-----------------------------------|-------------------------------|--------------------------------|---------------------------------|
| \$ 2,000 | \$ - | \$ - | \$ - | \$ - | \$ 98 | \$ - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | 1,372 | 2,053 | - | - |
| <u>\$ 2,000</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,372</u> | <u>\$ 2,053</u> | <u>\$ 98</u> | <u>\$ -</u> |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 2,000 | - | - | 1,372 | 2,053 | 98 | - |
| - | - | - | - | - | - | - |
| <u>2,000</u> | <u>-</u> | <u>-</u> | <u>1,372</u> | <u>2,053</u> | <u>98</u> | <u>-</u> |
| <u>\$ 2,000</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,372</u> | <u>\$ 2,053</u> | <u>\$ 98</u> | <u>\$ -</u> |

Continued on next page

HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR SPECIAL REVENUE FUNDS
 December 31, 2013
 (Continued)

| <u>Assets</u> | State Criminal Alien Assistance 2013 | IV-D Incentive County | Community Corrections Grant 11/12 | Family Court Grant |
|--|---|-----------------------------|---|--------------------------|
| Cash and cash equivalents | \$ 13,029 | \$ 254,750 | \$ 13,035 | \$ - |
| Receivables: | | | | |
| Taxes | - | - | - | - |
| Accounts | - | - | - | - |
| Special assessments | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Total assets | <u>\$ 13,029</u> | <u>\$ 254,750</u> | <u>\$ 13,035</u> | <u>\$ -</u> |
| <u>Liabilities and Fund Balances</u> | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ - | \$ 93 | \$ - | \$ - |
| Accrued payroll and withholdings payable | - | 3,686 | - | - |
| Contracts payable | - | - | - | - |
| Interfund payable: | | | | |
| Interfund payable | - | - | - | - |
| Compensated absences | - | - | - | - |
| Total liabilities | <u>-</u> | <u>3,779</u> | <u>-</u> | <u>-</u> |
| Deferred inflow of resources: | | | | |
| Unavailable revenue | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balances: | | | | |
| Restricted | 13,029 | 250,971 | 13,035 | - |
| Committed | - | - | - | - |
| Assigned | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total fund balances | <u>13,029</u> | <u>250,971</u> | <u>13,035</u> | <u>-</u> |
| Total liabilities, deferred inflows of resources, and fund balances | <u>\$ 13,029</u> | <u>\$ 254,750</u> | <u>\$ 13,035</u> | <u>\$ -</u> |

| Court Reform Grant | Family Court Grant - 2013 | Community Corrections 2013/2014 | Foreign Language Interpreter 2013 | Problem Solving Court- Drug FY 2013 | 2013 IDHS Foundation Grant | Hamilton County Traffic Safety Partnership |
|--------------------|---------------------------|---------------------------------|-----------------------------------|-------------------------------------|----------------------------|--|
| \$ - | \$ 1,702 | \$ 57,383 | \$ 4,761 | \$ - | \$ - | \$ 1,438 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | 121,338 | - | - | - | - |
| <u>\$ -</u> | <u>\$ 1,702</u> | <u>\$ 178,721</u> | <u>\$ 4,761</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,438</u> |
| \$ - | \$ 192 | \$ 13,534 | \$ - | \$ - | \$ - | \$ - |
| - | - | 94,663 | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | 3,141 | - | - | - | - |
| - | 192 | 111,338 | - | - | - | - |
| - | - | - | - | - | - | - |
| - | 1,510 | 67,383 | 4,761 | - | - | 1,438 |
| - | - | - | - | - | - | - |
| - | 1,510 | 67,383 | 4,761 | - | - | 1,438 |
| <u>\$ -</u> | <u>\$ 1,702</u> | <u>\$ 178,721</u> | <u>\$ 4,761</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,438</u> |

Continued on next page

HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR SPECIAL REVENUE FUNDS
 December 31, 2013
 (Continued)

| <u>Assets</u> | State Criminal Alien Assistance 2011 | Airport Improvement AIP 22 | Community Development Block Program Income | Federal Equitable Shared Property |
|--|---|----------------------------------|---|--|
| Cash and cash equivalents | \$ - | \$ - | \$ 9,000 | \$ 52,876 |
| Receivables: | | | | |
| Taxes | - | - | - | - |
| Accounts | - | - | - | - |
| Special assessments | - | - | - | - |
| Intergovernmental | - | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total assets | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 9,000</u> | <u>\$ 52,876</u> |
| <u>Liabilities and Fund Balances</u> | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - |
| Accrued payroll and withholdings payable | - | - | - | - |
| Contracts payable | - | - | - | - |
| Interfund payable: | | | | |
| Interfund payable | - | - | - | - |
| Compensated absences | - | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Deferred inflow of resources: | | | | |
| Unavailable revenue | - | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balances: | | | | |
| Restricted | - | - | 9,000 | 52,876 |
| Committed | - | - | - | - |
| Assigned | - | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total fund balances | <u>-</u> | <u>-</u> | <u>9,000</u> | <u>52,876</u> |
| Total liabilities, deferred inflows of resources, and fund balances | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 9,000</u> | <u>\$ 52,876</u> |

| Auditor's Ineligible Deductions | Omitted Property Audits | County Offender Transportation | Cities Readiness Initiative 2013 - 2014 | DUI Taskforce 2013 - 2014 | Traffic Safety Partnership - 2013 - 2014 | Totals |
|---------------------------------------|-------------------------------|--------------------------------------|--|---------------------------------|--|----------------------|
| \$ 1,389,823 | \$ 131,489 | \$ 7,687 | \$ - | \$ - | \$ - | \$ 54,880,834 |
| - | - | - | - | - | - | 552,284 |
| - | - | - | - | - | - | 71,529 |
| - | - | - | - | - | - | 103,252 |
| - | - | - | 29,391 | 28,053 | 12,356 | 1,749,595 |
| <u>\$ 1,389,823</u> | <u>\$ 131,489</u> | <u>\$ 7,687</u> | <u>\$ 29,391</u> | <u>\$ 28,053</u> | <u>\$ 12,356</u> | <u>\$ 57,357,494</u> |
| \$ 37,534 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 502,147 |
| 5,763 | - | - | - | - | - | 745,118 |
| - | - | - | - | - | - | 196,683 |
| - | - | - | - | - | - | 272,404 |
| - | - | - | - | - | - | 6,034 |
| <u>43,297</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>1,722,386</u> |
| - | - | - | - | - | - | 372,404 |
| 1,346,526 | 131,489 | 7,687 | 29,391 | 28,053 | 12,356 | 47,959,425 |
| - | - | - | - | - | - | 4,809,605 |
| - | - | - | - | - | - | 2,493,674 |
| <u>1,346,526</u> | <u>131,489</u> | <u>7,687</u> | <u>29,391</u> | <u>28,053</u> | <u>12,356</u> | <u>55,262,704</u> |
| <u>\$ 1,389,823</u> | <u>\$ 131,489</u> | <u>\$ 7,687</u> | <u>\$ 29,391</u> | <u>\$ 28,053</u> | <u>\$ 12,356</u> | <u>\$ 57,357,494</u> |

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 NONMAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2013

| | County Highway | Local Road and Street | Property Reassessment 2015 | County Elected Officials Training | Park and Recreation |
|--|---------------------|--------------------------|----------------------------------|---|------------------------|
| Revenues: | | | | | |
| Taxes: | | | | | |
| Property | \$ - | \$ - | \$ 317,963 | \$ - | \$ 2,941,156 |
| Income | - | - | - | - | - |
| Other | - | - | - | - | - |
| Special assessments | - | - | - | - | - |
| Licenses and permits | 22,560 | - | - | - | - |
| Intergovernmental | 4,848,463 | 775,622 | 32,416 | - | 299,876 |
| Charges for services | 2,234 | - | - | 38,494 | 216,655 |
| Fines and forfeits | - | - | - | - | - |
| Other | 2,357 | - | 1,820 | - | 140,852 |
| Total revenues | 4,875,614 | 775,622 | 352,199 | 38,494 | 3,598,539 |
| Expenditures: | | | | | |
| Current: | | | | | |
| General government | - | - | - | - | - |
| Public safety | - | - | - | - | - |
| Highways and streets | 3,800,597 | 576,684 | - | - | - |
| Health and welfare | - | - | - | 370 | - |
| Culture and recreation | - | - | - | - | 2,747,972 |
| Capital outlay: | | | | | |
| General government | - | - | - | - | - |
| Public safety | - | - | - | - | - |
| Highways and streets | 170,635 | 5,419 | - | - | - |
| Culture and recreation | - | - | - | - | 136,044 |
| Total expenditures | 3,971,232 | 582,103 | - | 370 | 2,884,016 |
| Excess (deficiency) of revenues over (under) expenditures | 904,382 | 193,519 | 352,199 | 38,124 | 714,523 |
| Other financing sources (uses): | | | | | |
| Transfers in | - | - | - | - | - |
| Transfers out | - | - | - | - | - |
| Total other financing sources and (uses) | - | - | - | - | - |
| Net change in fund balances | 904,382 | 193,519 | 352,199 | 38,124 | 714,523 |
| Fund balances - beginning | 4,673,693 | 530,515 | 685,445 | 60,154 | 2,555,031 |
| Fund balances - ending | \$ 5,578,075 | \$ 724,034 | \$ 1,037,644 | \$ 98,278 | \$ 3,269,554 |

| County Health | Property Reassessment | Drainage Maintenance | Surveyor's Corner Perpetuation | Recorder's Perpetuation | Clerk's Perpetuation | Covered Bridge |
|-------------------|-----------------------|----------------------|--------------------------------|-------------------------|----------------------|------------------|
| \$ 1,144,666 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - |
| - | - | 2,824,403 | - | - | - | - |
| 397,336 | - | - | - | - | - | - |
| 116,709 | - | - | - | - | - | 1,850 |
| 344,680 | - | - | 68,330 | 742,937 | - | - |
| - | - | - | - | - | 60,212 | - |
| - | 1,392 | - | 474 | - | - | - |
| <u>2,003,391</u> | <u>1,392</u> | <u>2,824,403</u> | <u>68,804</u> | <u>742,937</u> | <u>60,212</u> | <u>1,850</u> |
| - | 474,923 | 1,348,276 | 70,609 | 210,931 | 96,827 | - |
| - | - | - | - | - | - | - |
| 1,708,000 | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | 9,619 | - | - | 55,930 | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>1,708,000</u> | <u>484,542</u> | <u>1,348,276</u> | <u>70,609</u> | <u>266,861</u> | <u>96,827</u> | <u>-</u> |
| <u>295,391</u> | <u>(483,150)</u> | <u>1,476,127</u> | <u>(1,805)</u> | <u>476,076</u> | <u>(36,615)</u> | <u>1,850</u> |
| - | - | - | - | - | - | - |
| <u>(11,459)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>(11,459)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 283,932 | (483,150) | 1,476,127 | (1,805) | 476,076 | (36,615) | 1,850 |
| <u>260,161</u> | <u>1,053,785</u> | <u>12,919,591</u> | <u>219,214</u> | <u>1,521,827</u> | <u>215,407</u> | <u>27,415</u> |
| <u>\$ 544,093</u> | <u>\$ 570,635</u> | <u>\$ 14,395,718</u> | <u>\$ 217,409</u> | <u>\$ 1,997,903</u> | <u>\$ 178,792</u> | <u>\$ 29,265</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, 2013
 (Continued)

| | Economic Development | Art Fund | Unsafe Building | County Sales Disclosure | Plat Book |
|--|-------------------------|--------------|--------------------|-------------------------------|-------------------|
| Revenues: | | | | | |
| Taxes: | | | | | |
| Property | \$ - | \$ - | \$ - | \$ - | \$ - |
| Income | - | - | - | - | - |
| Other | - | - | - | - | - |
| Special assessments | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - |
| Charges for services | 69,690 | - | - | 50,085 | 89,158 |
| Fines and forfeits | - | - | - | - | - |
| Other | - | - | - | - | - |
| Total revenues | <u>69,690</u> | <u>-</u> | <u>-</u> | <u>50,085</u> | <u>89,158</u> |
| Expenditures: | | | | | |
| Current: | | | | | |
| General government | 54,655 | - | - | - | 6,447 |
| Public safety | - | - | - | - | - |
| Highways and streets | - | - | - | - | - |
| Health and welfare | - | - | - | - | - |
| Culture and recreation | - | - | - | - | - |
| Capital outlay: | | | | | |
| General government | - | - | - | - | - |
| Public safety | - | - | - | - | - |
| Highways and streets | - | - | - | - | - |
| Culture and recreation | - | - | - | - | - |
| Total expenditures | <u>54,655</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>6,447</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>15,035</u> | <u>-</u> | <u>-</u> | <u>50,085</u> | <u>82,711</u> |
| Other financing sources (uses): | | | | | |
| Transfers in | - | - | - | - | - |
| Transfers out | - | (180) | - | - | - |
| Total other financing sources and (uses) | <u>-</u> | <u>(180)</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | 15,035 | (180) | - | 50,085 | 82,711 |
| Fund balances - beginning | <u>27,700</u> | <u>180</u> | <u>5,000</u> | <u>97,345</u> | <u>193,717</u> |
| Fund balances - ending | <u>\$ 42,735</u> | <u>\$ -</u> | <u>\$ 5,000</u> | <u>\$ 147,430</u> | <u>\$ 276,428</u> |

| Emergency Planning | Innkeeper's Tax | Statewide 911 | County Computer Maintenance | Electronic Data | Digital Orthophotography | Highway County Option Income Tax |
|-----------------------|--------------------|---------------------|-----------------------------------|--------------------|-----------------------------|---|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | 2,959,285 | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 7,109 | - | 3,942,423 | - | - | - | - |
| - | - | 3,193,194 | - | 15,650 | 24,334 | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>7,109</u> | <u>2,959,285</u> | <u>7,135,617</u> | <u>-</u> | <u>15,650</u> | <u>24,334</u> | <u>-</u> |
| - | 2,787,092 | - | 594,066 | 7,200 | 80,989 | - |
| 35,043 | - | 5,396,905 | - | - | - | - |
| - | - | - | - | - | - | 50,089 |
| - | - | - | - | - | - | - |
| - | - | - | - | 22,056 | - | - |
| - | - | 32,470 | - | - | - | - |
| - | - | - | - | - | - | 399,768 |
| - | - | - | - | - | - | - |
| <u>35,043</u> | <u>2,787,092</u> | <u>5,429,375</u> | <u>594,066</u> | <u>29,256</u> | <u>80,989</u> | <u>449,857</u> |
| <u>(27,934)</u> | <u>172,193</u> | <u>1,706,242</u> | <u>(594,066)</u> | <u>(13,606)</u> | <u>(56,655)</u> | <u>(449,857)</u> |
| - | - | - | - | - | - | 39,599 |
| - | (261,408) | - | - | - | - | (4,781,564) |
| - | (261,408) | - | - | - | - | (4,741,965) |
| (27,934) | (89,215) | 1,706,242 | (594,066) | (13,606) | (56,655) | (5,191,822) |
| <u>64,469</u> | <u>626,303</u> | <u>3,692,918</u> | <u>1,566,988</u> | <u>98,161</u> | <u>678,048</u> | <u>6,558,082</u> |
| <u>\$ 36,535</u> | <u>\$ 537,088</u> | <u>\$ 5,399,160</u> | <u>\$ 972,922</u> | <u>\$ 84,555</u> | <u>\$ 621,393</u> | <u>\$ 1,366,260</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, 2013
 (Continued)

| | Highway Inspection | Park Nonreverting | Park Nonreverting Donation | Health Maintenance | Tobacco Settlement |
|--|-----------------------|----------------------|----------------------------------|-----------------------|-----------------------|
| Revenues: | | | | | |
| Taxes: | | | | | |
| Property | \$ - | \$ - | \$ - | \$ - | \$ - |
| Income | - | - | - | - | - |
| Other | - | - | - | - | - |
| Special assessments | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental | - | - | - | 72,672 | 49,041 |
| Charges for services | - | 276,390 | - | - | - |
| Fines and forfeits | - | - | - | - | - |
| Other | - | - | 11,651 | - | - |
| Total revenues | <u>-</u> | <u>276,390</u> | <u>11,651</u> | <u>72,672</u> | <u>49,041</u> |
| Expenditures: | | | | | |
| Current: | | | | | |
| General government | - | - | - | - | - |
| Public safety | - | - | - | - | - |
| Highways and streets | 141,569 | - | - | - | - |
| Health and welfare | - | - | - | 72,572 | 112,663 |
| Culture and recreation | - | 149,751 | 14,647 | - | - |
| Capital outlay: | | | | | |
| General government | - | - | - | - | - |
| Public safety | - | - | - | - | - |
| Highways and streets | - | - | - | - | - |
| Culture and recreation | - | - | - | - | - |
| Total expenditures | <u>141,569</u> | <u>149,751</u> | <u>14,647</u> | <u>72,572</u> | <u>112,663</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(141,569)</u> | <u>126,639</u> | <u>(2,996)</u> | <u>100</u> | <u>(63,622)</u> |
| Other financing sources (uses): | | | | | |
| Transfers in | - | - | - | - | - |
| Transfers out | - | - | - | - | - |
| Total other financing sources and (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | (141,569) | 126,639 | (2,996) | 100 | (63,622) |
| Fund balances - beginning | <u>144,221</u> | <u>637,677</u> | <u>79,809</u> | <u>140,290</u> | <u>184,895</u> |
| Fund balances - ending | <u>\$ 2,652</u> | <u>\$ 764,316</u> | <u>\$ 76,813</u> | <u>\$ 140,390</u> | <u>\$ 121,273</u> |

| <u>Tobacco Prevention Grant</u> | <u>Health Donation Immunization</u> | <u>Jail Commissary</u> | <u>Service of Process</u> | <u>Accident Report</u> | <u>Firearms Training</u> | <u>Vehicle Inspection</u> |
|---|---|----------------------------|-------------------------------|----------------------------|------------------------------|-------------------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | 242,748 | - | 11,110 | 3,545 |
| - | 143 | 277,168 | - | - | - | - |
| - | <u>143</u> | <u>277,168</u> | <u>242,748</u> | <u>-</u> | <u>11,110</u> | <u>3,545</u> |
| - | - | - | - | - | - | - |
| - | - | 283,943 | 242,539 | - | - | - |
| 48,194 | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>48,194</u> | <u>-</u> | <u>283,943</u> | <u>242,539</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>(48,194)</u> | <u>143</u> | <u>(6,775)</u> | <u>209</u> | <u>-</u> | <u>11,110</u> | <u>3,545</u> |
| - | - | - | - | - | - | - |
| - | - | - | - | (714) | - | - |
| - | - | - | - | (714) | - | - |
| (48,194) | 143 | (6,775) | 209 | (714) | 11,110 | 3,545 |
| <u>144,194</u> | <u>2,136</u> | <u>25,452</u> | <u>176,663</u> | <u>714</u> | <u>85,865</u> | <u>11,306</u> |
| <u>\$ 96,000</u> | <u>\$ 2,279</u> | <u>\$ 18,677</u> | <u>\$ 176,872</u> | <u>\$ -</u> | <u>\$ 96,975</u> | <u>\$ 14,851</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, 2013
 (Continued)

| | Law Enforcement Continuing Education | Sheriff Donation and Program | County Drug Free Community | Drug Enforcement Grant |
|--|---|------------------------------------|----------------------------------|------------------------------|
| Revenues: | | | | |
| Taxes: | | | | |
| Property | \$ - | \$ - | \$ - | \$ - |
| Income | - | - | - | - |
| Other | - | - | - | - |
| Special assessments | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | - | - | 164 |
| Charges for services | 21,554 | 23,644 | 184,365 | - |
| Fines and forfeits | - | - | - | - |
| Other | - | - | - | - |
| Total revenues | <u>21,554</u> | <u>23,644</u> | <u>184,365</u> | <u>164</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 53,873 | 47,070 | 200,524 | 41,201 |
| Highways and streets | - | - | - | - |
| Health and welfare | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay: | | | | |
| General government | - | - | - | - |
| Public safety | - | - | - | - |
| Highways and streets | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Total expenditures | <u>53,873</u> | <u>47,070</u> | <u>200,524</u> | <u>41,201</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(32,319)</u> | <u>(23,426)</u> | <u>(16,159)</u> | <u>(41,037)</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 | (32,319) | (23,426) | (16,159) | (41,037) |
| Fund balances - beginning | <u>46,738</u> | <u>53,863</u> | <u>187,903</u> | <u>41,037</u> |
| Fund balances - ending | <u>\$ 14,419</u> | <u>\$ 30,437</u> | <u>\$ 171,744</u> | <u>\$ -</u> |

| <u>Sheriff Grant Proceeds</u> | <u>Drug and Alcohol Nonreverting</u> | <u>Fire Investigation Prosecutor</u> | <u>County Extradition</u> | <u>Deferral Program</u> | <u>Jury Pay</u> | <u>Child Advocacy</u> |
|---------------------------------------|--|--|-------------------------------|-----------------------------|-------------------|---------------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 22,562 | - | - | - | - | - | - |
| - | - | - | 8,983 | - | - | - |
| - | - | - | - | 103,285 | 47,389 | - |
| - | 1,000 | - | - | - | - | - |
| <u>22,562</u> | <u>1,000</u> | <u>-</u> | <u>8,983</u> | <u>103,285</u> | <u>47,389</u> | <u>-</u> |
| - | - | - | - | - | 49,125 | - |
| 105,854 | 1,200 | - | 19,983 | 103,542 | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>105,854</u> | <u>1,200</u> | <u>-</u> | <u>19,983</u> | <u>103,542</u> | <u>49,125</u> | <u>-</u> |
| (83,292) | (200) | - | (11,000) | (257) | (1,736) | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | (174) |
| - | - | - | - | - | - | (174) |
| (83,292) | (200) | - | (11,000) | (257) | (1,736) | (174) |
| <u>83,292</u> | <u>1,792</u> | <u>473</u> | <u>387,238</u> | <u>479,537</u> | <u>206,532</u> | <u>174</u> |
| <u>\$ -</u> | <u>\$ 1,592</u> | <u>\$ 473</u> | <u>\$ 376,238</u> | <u>\$ 479,280</u> | <u>\$ 204,796</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, 2013
 (Continued)

| | Court Appointed Special Advocate | Guardian Ad Litem | Pretrial Diversion | County Court User's Fee |
|--|---|----------------------|-----------------------|----------------------------|
| Revenues: | | | | |
| Taxes: | | | | |
| Property | \$ - | \$ - | \$ - | \$ - |
| Income | - | - | - | - |
| Other | - | - | - | - |
| Special assessments | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Charges for services | - | - | - | 170,331 |
| Fines and forfeits | 25,938 | 6,755 | 152,830 | - |
| Other | 550 | - | - | - |
| | <u>26,488</u> | <u>6,755</u> | <u>152,830</u> | <u>170,331</u> |
| Total revenues | | | | |
| Expenditures: | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 27,053 | 7,901 | 70,663 | 146,510 |
| Highways and streets | - | - | - | - |
| Health and welfare | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay: | | | | |
| General government | - | - | - | - |
| Public safety | - | - | - | - |
| Highways and streets | - | - | - | - |
| Culture and recreation | - | - | - | - |
| | <u>27,053</u> | <u>7,901</u> | <u>70,663</u> | <u>146,510</u> |
| Total expenditures | | | | |
| Excess (deficiency) of revenues over (under) expenditures | <u>(565)</u> | <u>(1,146)</u> | <u>82,167</u> | <u>23,821</u> |
| Other financing sources (uses): | | | | |
| Transfers in | - | - | - | - |
| Transfers out | - | - | (22,283) | - |
| | <u>-</u> | <u>-</u> | <u>(22,283)</u> | <u>-</u> |
| Total other financing sources and (uses) | | | | |
| Net change in fund balances | (565) | (1,146) | 59,884 | 23,821 |
| Fund balances - beginning | <u>40,186</u> | <u>4,311</u> | <u>148,659</u> | <u>256,709</u> |
| Fund balances - ending | <u>\$ 39,621</u> | <u>\$ 3,165</u> | <u>\$ 208,543</u> | <u>\$ 280,530</u> |

| Unified Probation User's Fee | Supplemental Public Defender | Supplemental Juvenile Probation Services | Title IV-D Incentive | Campaign Finance Enforcement | Misdemeanant | Community Corrections Home Detention |
|------------------------------------|------------------------------------|---|-------------------------|------------------------------------|------------------|---|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | 71,678 | - | 87,946 | - |
| 714,515 | - | 62,995 | - | - | - | - |
| - | 12,411 | - | - | - | - | 1,059,496 |
| - | - | - | - | - | - | - |
| <u>714,515</u> | <u>12,411</u> | <u>62,995</u> | <u>71,678</u> | <u>-</u> | <u>87,946</u> | <u>1,059,496</u> |
| - | - | - | 27,386 | - | - | - |
| 690,379 | - | 221,309 | - | - | 143,158 | 762,088 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | 6,660 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>690,379</u> | <u>-</u> | <u>221,309</u> | <u>27,386</u> | <u>-</u> | <u>143,158</u> | <u>768,748</u> |
| <u>24,136</u> | <u>12,411</u> | <u>(158,314)</u> | <u>44,292</u> | <u>-</u> | <u>(55,212)</u> | <u>290,748</u> |
| - | - | 168,450 | - | - | 33,143 | 132,046 |
| (168,450) | - | - | - | - | - | (488,656) |
| <u>(168,450)</u> | <u>-</u> | <u>168,450</u> | <u>-</u> | <u>-</u> | <u>33,143</u> | <u>(356,610)</u> |
| (144,314) | 12,411 | 10,136 | 44,292 | - | (22,069) | (65,862) |
| <u>299,073</u> | <u>121,931</u> | <u>43,394</u> | <u>209,875</u> | <u>800</u> | <u>65,364</u> | <u>1,690,256</u> |
| <u>\$ 154,759</u> | <u>\$ 134,342</u> | <u>\$ 53,530</u> | <u>\$ 254,167</u> | <u>\$ 800</u> | <u>\$ 43,295</u> | <u>\$ 1,624,394</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, 2013
 (Continued)

| | Intermittent Detention | Community Transition | IV-D Incentive Clerk | Drug Court |
|--|---------------------------|-------------------------|----------------------------|------------------|
| Revenues: | | | | |
| Taxes: | | | | |
| Property | \$ - | \$ - | \$ - | \$ - |
| Income | - | - | - | - |
| Other | - | - | - | - |
| Special assessments | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | 10,330 | 47,639 | - |
| Charges for services | - | - | - | - |
| Fines and forfeits | 2,905 | - | - | 9,420 |
| Other | - | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total revenues | <u>2,905</u> | <u>10,330</u> | <u>47,639</u> | <u>9,420</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General government | - | - | 15,371 | - |
| Public safety | 257 | - | - | - |
| Highways and streets | - | - | - | - |
| Health and welfare | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay: | | | | |
| General government | - | - | - | - |
| Public safety | - | - | - | - |
| Highways and streets | - | - | - | - |
| Culture and recreation | - | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total expenditures | <u>257</u> | <u>-</u> | <u>15,371</u> | <u>-</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>2,648</u> | <u>10,330</u> | <u>32,268</u> | <u>9,420</u> |
| Other financing sources (uses): | | | | |
| Transfers in | - | - | - | - |
| Transfers out | - | (12,970) | - | - |
| | <u>-</u> | <u>(12,970)</u> | <u>-</u> | <u>-</u> |
| Total other financing sources and (uses) | <u>-</u> | <u>(12,970)</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | 2,648 | (2,640) | 32,268 | 9,420 |
| Fund balances - beginning | <u>43,116</u> | <u>6,830</u> | <u>222,383</u> | <u>11,061</u> |
| Fund balances - ending | <u>\$ 45,764</u> | <u>\$ 4,190</u> | <u>\$ 254,651</u> | <u>\$ 20,481</u> |

| County Identification Security Protection | Indianapolis Executive Airport Nonreverting | Surveyor's Cash Surety | 2010 Interlocal 96th Street/ 421 TIF | US 31 Ramps EDA | Park and Recreation Grant | CDBG Noblesville Housing Authority |
|--|--|------------------------------|---|-----------------------|---------------------------------|---|
| \$ - | \$ - | \$ - | \$ 3,021,332 | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | 1,079 |
| 38,494 | - | - | - | 351,903 | - | - |
| - | - | 16,830 | - | - | - | - |
| <u>38,494</u> | <u>-</u> | <u>16,830</u> | <u>3,021,332</u> | <u>351,903</u> | <u>-</u> | <u>1,079</u> |
| - | - | - | - | - | - | 1,079 |
| - | - | - | - | - | - | - |
| - | - | - | 18,494 | 855,353 | - | - |
| 19,522 | - | - | - | - | - | - |
| - | - | - | - | - | 1,809 | - |
| - | 22,000 | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | 1,870,931 | - | - | - |
| <u>19,522</u> | <u>22,000</u> | <u>-</u> | <u>1,889,425</u> | <u>855,353</u> | <u>1,809</u> | <u>1,079</u> |
| <u>18,972</u> | <u>(22,000)</u> | <u>16,830</u> | <u>1,131,907</u> | <u>(503,450)</u> | <u>(1,809)</u> | <u>-</u> |
| - | - | - | 35,316 | 439,311 | - | - |
| - | - | - | (1,996,000) | - | - | - |
| - | - | - | (1,960,684) | 439,311 | - | - |
| 18,972 | (22,000) | 16,830 | (828,777) | (64,139) | (1,809) | - |
| <u>599,202</u> | <u>22,000</u> | <u>25,720</u> | <u>4,912,019</u> | <u>1,710,660</u> | <u>49,359</u> | <u>-</u> |
| <u>\$ 618,174</u> | <u>\$ -</u> | <u>\$ 42,550</u> | <u>\$ 4,083,242</u> | <u>\$ 1,646,521</u> | <u>\$ 47,550</u> | <u>\$ -</u> |

Continued on next page

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 NONMAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2013
 (Continued)

| | Hamilton County Traffic Safety Partnership | 2008 State Criminal Alien Assistance | Solid Waste District | Special Task Team Pretrial |
|--|--|--|----------------------------|----------------------------------|
| Revenues: | | | | |
| Taxes: | | | | |
| Property | \$ - | \$ - | \$ 524,583 | \$ - |
| Income | - | - | 409,566 | - |
| Other | - | - | - | - |
| Special assessments | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | - | 51,541 | - |
| Charges for services | - | - | 2,156 | - |
| Fines and forfeits | - | - | - | - |
| Other | - | - | - | - |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total revenues | - | - | 987,846 | - |
| Expenditures: | | | | |
| Current: | | | | |
| General government | - | - | 682,058 | 4,464 |
| Public safety | 89 | 22,726 | - | - |
| Highways and streets | - | - | - | - |
| Health and welfare | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay: | | | | |
| General government | - | - | - | - |
| Public safety | - | - | - | - |
| Highways and streets | - | - | - | - |
| Culture and recreation | - | - | - | - |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total expenditures | 89 | 22,726 | 682,058 | 4,464 |
| Excess (deficiency) of revenues over (under) expenditures | <hr/> | <hr/> | <hr/> | <hr/> |
| | (89) | (22,726) | 305,788 | (4,464) |
| Other financing sources (uses): | | | | |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total other financing sources and (uses) | - | - | - | - |
| Net change in fund balances | (89) | (22,726) | 305,788 | (4,464) |
| Fund balances - beginning | 89 | 22,726 | 1,731,132 | 16,130 |
| Fund balances - ending | <hr/> | <hr/> | <hr/> | <hr/> |
| | \$ - | \$ - | \$ 2,036,920 | \$ 11,666 |

| Special Task Team Forfeited | Employee Wellness Benefit | Nonreverting Youth Assistance Program | Neighborhood Stabilization | EECBG LED Lighting | 2009 Community Development Block Grant | Monon Greenway |
|-----------------------------------|---------------------------------|--|-------------------------------|--------------------------|---|-------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | 60,169 | - | 131,132 | 44,549 |
| - | - | 147,318 | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | 147,318 | 60,169 | - | 131,132 | 44,549 |
| 4,162 | 1,800 | 123,917 | 60,169 | - | 133,407 | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | 70,850 |
| 26,910 | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 31,072 | 1,800 | 123,917 | 60,169 | - | 133,407 | 70,850 |
| (31,072) | (1,800) | 23,401 | - | - | (2,275) | (26,301) |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| (31,072) | (1,800) | 23,401 | - | - | (2,275) | (26,301) |
| 51,527 | 4,326 | 105,071 | - | 1,500 | 2,275 | 92,136 |
| \$ 20,455 | \$ 2,526 | \$ 128,472 | \$ - | \$ 1,500 | \$ - | \$ 65,835 |

Continued on next page

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 NONMAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2013
 (Continued)

| | Traffic Safety Partnership 2009/2010 | Elections Grant | Community Development Block Grant 2010 | State Criminal Alien Assistance 2010 |
|--|--|--------------------|---|---|
| Revenues: | | | | |
| Taxes: | | | | |
| Property | \$ - | \$ - | \$ - | \$ - |
| Income | - | - | - | - |
| Other | - | - | - | - |
| Special assessments | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | - | 175,246 | - |
| Charges for services | - | - | - | - |
| Fines and forfeits | - | - | - | - |
| Other | - | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total revenues | <u>-</u> | <u>-</u> | <u>175,246</u> | <u>-</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General government | - | - | 175,396 | 3,693 |
| Public safety | 8,036 | - | - | - |
| Highways and streets | - | - | - | - |
| Health and welfare | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay: | | | | |
| General government | - | - | - | - |
| Public safety | - | - | - | - |
| Highways and streets | - | - | - | - |
| Culture and recreation | - | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total expenditures | <u>8,036</u> | <u>-</u> | <u>175,396</u> | <u>3,693</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(8,036)</u> | <u>-</u> | <u>(150)</u> | <u>(3,693)</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 | (8,036) | - | (150) | (3,693) |
| Fund balances - beginning | <u>8,776</u> | <u>107,021</u> | <u>150</u> | <u>3,693</u> |
| Fund balances - ending | <u>\$ 740</u> | <u>\$ 107,021</u> | <u>\$ -</u> | <u>\$ -</u> |

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 NONMAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2013
 (Continued)

| | 2009 Hazard Mitigation Planning Grant | State Criminal Alien Assistance 2012 | 2013 Janus Transit Grant | Airport Improvement AIP 23 |
|--|--|---|--------------------------------|----------------------------------|
| Revenues: | | | | |
| Taxes: | | | | |
| Property | \$ - | \$ - | \$ - | \$ - |
| Income | - | - | - | - |
| Other | - | - | - | - |
| Special assessments | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 45,188 | - | 463,601 | 97,761 |
| Charges for services | - | - | - | - |
| Fines and forfeits | - | - | - | - |
| Other | - | 95 | - | - |
| | <u>-</u> | <u>95</u> | <u>-</u> | <u>-</u> |
| Total revenues | <u>45,188</u> | <u>95</u> | <u>463,601</u> | <u>97,761</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General government | 43,983 | - | 463,601 | 102,107 |
| Public safety | - | 7,183 | - | - |
| Highways and streets | - | - | - | - |
| Health and welfare | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay: | | | | |
| General government | - | - | - | - |
| Public safety | - | - | - | - |
| Highways and streets | - | - | - | - |
| Culture and recreation | - | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total expenditures | <u>43,983</u> | <u>7,183</u> | <u>463,601</u> | <u>102,107</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>1,205</u> | <u>(7,088)</u> | <u>-</u> | <u>(4,346)</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 | 1,205 | (7,088) | - | (4,346) |
| Fund balances - beginning | <u>-</u> | <u>18,483</u> | <u>-</u> | <u>20,280</u> |
| Fund balances - ending | <u>\$ 1,205</u> | <u>\$ 11,395</u> | <u>\$ -</u> | <u>\$ 15,934</u> |

| Cities Readiness 2012-2013 | BASE Public Health Preparedness 2012/2013 | Medical Reserve Corp 2012/2013 | Regional Collaboration/ AHMT Training | Emergency Management Competitive Performance | Traffic Safety Partnership 2012-2013 | DUI Taskforce Grant 2012-2013 |
|----------------------------------|--|---|--|---|--|-------------------------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 81,596 | 19,504 | 4,743 | 35,567 | 4,042 | 66,356 | 40,685 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>81,596</u> | <u>19,504</u> | <u>4,743</u> | <u>35,567</u> | <u>4,042</u> | <u>66,356</u> | <u>40,685</u> |
| - | - | - | - | - | - | - |
| - | - | - | 35,567 | 4,042 | 62,782 | 40,685 |
| - | - | - | - | - | - | - |
| 93,327 | 19,504 | 4,743 | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>93,327</u> | <u>19,504</u> | <u>4,743</u> | <u>35,567</u> | <u>4,042</u> | <u>62,782</u> | <u>40,685</u> |
| (11,731) | - | - | - | - | 3,574 | - |
| 11,459 | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>11,459</u> | - | - | - | - | - | - |
| (272) | - | - | - | - | 3,574 | - |
| 272 | - | - | - | - | 593 | - |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 4,167</u> | <u>\$ -</u> |

Continued on next page

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 NONMAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2013
 (Continued)

| | Hazardous Material Emergency Preparedness 2013 | Medical Reserve Corp 2013 | Emergency Management Performance | SHSP District 5 Training Exercise |
|--|---|------------------------------------|--|--|
| Revenues: | | | | |
| Taxes: | | | | |
| Property | \$ - | \$ - | \$ - | \$ - |
| Income | - | - | - | - |
| Other | - | - | - | - |
| Special assessments | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 14,812 | 4,000 | 62,964 | 22,924 |
| Charges for services | - | - | - | - |
| Fines and forfeits | - | - | - | - |
| Other | - | - | - | - |
| Total revenues | 14,812 | 4,000 | 62,964 | 22,924 |
| Expenditures: | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | - | - | 62,964 | 22,924 |
| Highways and streets | - | - | - | - |
| Health and welfare | 14,812 | 1,160 | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay: | | | | |
| General government | - | - | - | - |
| Public safety | - | - | - | - |
| Highways and streets | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Total expenditures | 14,812 | 1,160 | 62,964 | 22,924 |
| Excess (deficiency) of revenues over (under) expenditures | - | 2,840 | - | - |
| Other financing sources (uses): | | | | |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources and (uses) | - | - | - | - |
| Net change in fund balances | - | 2,840 | - | - |
| Fund balances - beginning | - | - | - | - |
| Fund balances - ending | \$ - | \$ 2,840 | \$ - | \$ - |

| UASI EOC Outreach FY 2012 | GIS Data Exchange Grant | Public Health Emergency Preparedness | Public Health Emergency Preparedness #2 | Child Nutrition Program Breakfast | Child Nutrition Program Lunch | INEHTRT Emergency Preparedness |
|------------------------------------|-------------------------------|---|--|--|--|--------------------------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 127,472 | 2,000 | 17,398 | 24,053 | 11,193 | 16,945 | 237,717 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>127,472</u> | <u>2,000</u> | <u>17,398</u> | <u>24,053</u> | <u>11,193</u> | <u>16,945</u> | <u>237,717</u> |
| - | - | - | - | - | - | - |
| 127,472 | - | - | - | 9,821 | 14,892 | 237,619 |
| - | - | 17,398 | 24,053 | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>127,472</u> | <u>-</u> | <u>17,398</u> | <u>24,053</u> | <u>9,821</u> | <u>14,892</u> | <u>237,619</u> |
| - | 2,000 | - | - | 1,372 | 2,053 | 98 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | 2,000 | - | - | 1,372 | 2,053 | 98 |
| - | - | - | - | - | - | - |
| <u>\$ -</u> | <u>\$ 2,000</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,372</u> | <u>\$ 2,053</u> | <u>\$ 98</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, 2013
 (Continued)

| | Defensive Driving Grant FY 2013 | State Criminal Alien Assistance 2013 | IV-D Incentive County | Community Corrections Grant 11/12 |
|--|--|---|-----------------------------|---|
| Revenues: | | | | |
| Taxes: | | | | |
| Property | \$ - | \$ - | \$ - | \$ - |
| Income | - | - | - | - |
| Other | - | - | - | - |
| Special assessments | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 14,802 | 13,029 | 47,639 | 728,022 |
| Charges for services | - | - | - | - |
| Fines and forfeits | - | - | - | - |
| Other | - | - | - | 450 |
| | <u>14,802</u> | <u>13,029</u> | <u>47,639</u> | <u>728,472</u> |
| Total revenues | | | | |
| Expenditures: | | | | |
| Current: | | | | |
| General government | - | - | 50,753 | - |
| Public safety | 14,802 | - | - | 1,463,879 |
| Highways and streets | - | - | - | - |
| Health and welfare | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay: | | | | |
| General government | - | - | - | - |
| Public safety | - | - | - | 40,606 |
| Highways and streets | - | - | - | - |
| Culture and recreation | - | - | - | - |
| | <u>14,802</u> | <u>-</u> | <u>50,753</u> | <u>1,504,485</u> |
| Total expenditures | | | | |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>13,029</u> | <u>(3,114)</u> | <u>(776,013)</u> |
| Other financing sources (uses): | | | | |
| Transfers in | - | - | - | 455,513 |
| Transfers out | - | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>455,513</u> |
| Total other financing sources and (uses) | | | | |
| Net change in fund balances | - | 13,029 | (3,114) | (320,500) |
| Fund balances - beginning | <u>-</u> | <u>-</u> | <u>254,085</u> | <u>333,535</u> |
| Fund balances - ending | <u>\$ -</u> | <u>\$ 13,029</u> | <u>\$ 250,971</u> | <u>\$ 13,035</u> |

| Family Court Grant | Court Reform Grant | Family Court Grant - 2013 | Community Corrections 2012-2013 | Foreign Language Interpreter 2013 | Problem Solving Court - Drug FY 2013 | 2013 IDHS Foundation Grant |
|--------------------|--------------------|---------------------------|---------------------------------|-----------------------------------|--------------------------------------|----------------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | 2,000 | 1,213,375 | 26,400 | 4,000 | 1,930 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | 2,000 | 1,213,375 | 26,400 | 4,000 | 1,930 |
| - | - | 490 | - | 21,639 | 4,000 | - |
| 115 | - | - | 1,145,992 | - | - | 1,930 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | 17,611 | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 115 | 17,611 | 490 | 1,145,992 | 21,639 | 4,000 | 1,930 |
| (115) | (17,611) | 1,510 | 67,383 | 4,761 | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| (115) | (17,611) | 1,510 | 67,383 | 4,761 | - | - |
| 115 | 17,611 | - | - | - | - | - |
| \$ - | \$ - | \$ 1,510 | \$ 67,383 | \$ 4,761 | \$ - | \$ - |

Continued on next page

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 NONMAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2013
 (Continued)

| | Hamilton County Traffic Safety Partnership | State Criminal Alien Assistance 2011 | Airport Improvement AIP 22 | Community Development Block Program Income |
|--|---|---|----------------------------------|---|
| Revenues: | | | | |
| Taxes: | | | | |
| Property | \$ - | \$ - | \$ - | \$ - |
| Income | - | - | - | - |
| Other | - | - | - | - |
| Special assessments | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Charges for services | - | - | - | - |
| Fines and forfeits | - | - | - | - |
| Other | - | - | - | 9,000 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total revenues | - | - | - | 9,000 |
| Expenditures: | | | | |
| Current: | | | | |
| General government | - | - | 66,544 | - |
| Public safety | - | 15,857 | - | - |
| Highways and streets | - | - | - | - |
| Health and welfare | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay: | | | | |
| General government | - | - | - | - |
| Public safety | - | - | - | - |
| Highways and streets | - | - | - | - |
| Culture and recreation | - | - | - | - |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total expenditures | - | 15,857 | 66,544 | - |
| Excess (deficiency) of revenues over (under) expenditures | | | | |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| | - | (15,857) | (66,544) | 9,000 |
| Other financing sources (uses): | | | | |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total other financing sources and (uses) | - | - | - | - |
| Net change in fund balances | | | | |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| | - | (15,857) | (66,544) | 9,000 |
| Fund balances - beginning | | | | |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| | 1,438 | 15,857 | 66,544 | - |
| Fund balances - ending | | | | |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| | \$ 1,438 | \$ - | \$ - | \$ 9,000 |

| Federal Equitable Shared Property | Auditor's Ineligible Deductions | Omitted Property Audits | County Offender Transportation | Cities Readiness Initiative 2013 - 2014 | DUI Taskforce 2013 - 2014 | Traffic Safety Partnership 2013 - 2014 | Totals |
|--|---------------------------------------|-------------------------------|--------------------------------------|--|---------------------------------|--|----------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 7,949,700 |
| - | - | - | - | - | - | - | 409,566 |
| - | - | - | - | - | - | - | 2,959,285 |
| - | - | - | - | - | - | - | 2,824,403 |
| - | - | - | - | - | - | - | 419,896 |
| - | - | - | - | 29,391 | 28,053 | 12,356 | 18,622,144 |
| - | 2,854,702 | 131,489 | 3,124 | - | - | - | 10,104,807 |
| - | - | - | - | - | - | - | 1,480,641 |
| - | - | - | - | - | - | - | 463,782 |
| - | 2,854,702 | 131,489 | 3,124 | 29,391 | 28,053 | 12,356 | 45,234,224 |
| - | 164,634 | - | - | - | - | - | 8,999,001 |
| - | - | - | - | - | - | - | 14,426,118 |
| - | - | - | - | - | - | - | 5,442,786 |
| - | - | - | - | - | - | - | 2,136,318 |
| - | - | - | - | - | - | - | 2,985,029 |
| - | - | - | - | - | - | - | 154,126 |
| - | - | - | - | - | - | - | 541,171 |
| - | - | - | - | - | - | - | 2,446,753 |
| - | - | - | - | - | - | - | 136,044 |
| - | 164,634 | - | - | - | - | - | 37,267,346 |
| - | 2,690,068 | 131,489 | 3,124 | 29,391 | 28,053 | 12,356 | 7,966,878 |
| - | - | - | - | - | - | - | 1,314,837 |
| - | (1,951,395) | - | - | - | - | - | (9,695,253) |
| - | (1,951,395) | - | - | - | - | - | (8,380,416) |
| - | 738,673 | 131,489 | 3,124 | 29,391 | 28,053 | 12,356 | (413,538) |
| 52,876 | 607,853 | - | 4,563 | - | - | - | 55,676,242 |
| <u>\$ 52,876</u> | <u>\$ 1,346,526</u> | <u>\$ 131,489</u> | <u>\$ 7,687</u> | <u>\$ 29,391</u> | <u>\$ 28,053</u> | <u>\$ 12,356</u> | <u>\$ 55,262,704</u> |

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
 BALANCES - BUDGET AND ACTUAL - (NON-GAAP BASIS) -
 NONMAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2013

| | 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 | \$ 4,099,886 | \$ 4,564,343 | \$ 464,457 | \$ - | \$ - | \$ - |
| Licenses and permits | 19,000 | 22,560 | 3,560 | - | - | - |
| Intergovernmental | 20,000 | 20,000 | - | 904,909 | 768,758 | (136,151) |
| Charges for services | 1,000 | 2,234 | 1,234 | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other | - | 3,731 | 3,731 | - | - | - |
| Total revenues | 4,139,886 | 4,612,868 | 472,982 | 904,909 | 768,758 | (136,151) |
| 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 | 2,818,789 | 2,717,298 | 101,491 | - | - | - |
| Supplies | 826,798 | 790,205 | 36,593 | 790,000 | 483,647 | 306,353 |
| Other services and charges | 319,168 | 273,299 | 45,869 | 108,000 | 95,930 | 12,070 |
| Capital outlay | 175,958 | 170,635 | 5,323 | 10,944 | 5,419 | 5,525 |
| Total highways and streets | 4,140,713 | 3,951,437 | 189,276 | 908,944 | 584,996 | 323,948 |
| 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 | 4,140,713 | 3,951,437 | 189,276 | 908,944 | 584,996 | 323,948 |
| Other financing sources: | | | | | | |
| Transfers in | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - |
| Net change in fund balances | (827) | 661,431 | 662,258 | (4,035) | 183,762 | 187,797 |
| Fund balances - beginning | 4,377,842 | 4,377,842 | - | 404,121 | 404,121 | - |
| Fund balances - ending | \$ 4,377,015 | \$ 5,039,273 | \$ 662,258 | \$ 400,086 | \$ 587,883 | \$ 187,797 |

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
 BALANCES - BUDGET AND ACTUAL - (NON-GAAP BASIS) -
 NONMAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2013
 (Continued)

| | Property Reassessment | | | Surveyor's Corner Perpetuation | | |
|-------------------------------------|-----------------------|---|------------------------------------|--------------------------------|---|------------------------------------|
| | 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 | - | - | - | - | 68,804 | 68,804 |
| Fines and forfeits | - | - | - | - | - | - |
| Other | 3,000 | 1,392 | (1,608) | - | - | - |
| Total revenues | 3,000 | 1,392 | (1,608) | - | 68,804 | 68,804 |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| General government: | | | | | | |
| Personal services | 500,975 | 353,805 | 147,170 | 93,743 | 57,088 | 36,655 |
| Supplies | 33,000 | 12,507 | 20,493 | 16,000 | 10,230 | 5,770 |
| Other services and charges | 152,250 | 112,055 | 40,195 | 11,200 | 1,841 | 9,359 |
| Capital outlay | 9,619 | 9,619 | - | - | - | - |
| Total general government | 695,844 | 487,986 | 207,858 | 120,943 | 69,159 | 51,784 |
| Public safety: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Total public safety | - | - | - | - | - | - |
| 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 | 695,844 | 487,986 | 207,858 | 120,943 | 69,159 | 51,784 |
| Other financing sources: | | | | | | |
| Transfers in | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - |
| Net change in fund balances | (692,844) | (486,594) | 206,250 | (120,943) | (355) | 120,588 |
| Fund balances - beginning | 1,074,560 | 1,074,560 | - | 220,895 | 220,895 | - |
| Fund balances - ending | \$ 381,716 | \$ 587,966 | \$ 206,250 | \$ 99,952 | \$ 220,540 | \$ 120,588 |

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
 BALANCES - BUDGET AND ACTUAL - (NON-GAAP BASIS) -
 NONMAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2013
 (Continued)

| | Emergency Planning | | | Innkeeper's Tax | | |
|------------------------------|--------------------|---|------------------------------------|--------------------|---|------------------------------------|
| | Amended Budget | Actual Budgetary Basis Amounts | Variance Positive (Negative) | Amended Budget | Actual Budgetary Basis Amounts | Variance Positive (Negative) |
| Revenues: | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ 2,800,000 | \$ 2,940,971 | \$ 140,971 |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | 30,000 | 7,109 | (22,891) | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other | - | - | - | - | - | - |
| Total revenues | <u>30,000</u> | <u>7,109</u> | <u>(22,891)</u> | <u>2,800,000</u> | <u>2,940,971</u> | <u>140,971</u> |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| General government: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | 3,048,500 | 2,787,092 | 261,408 |
| Capital outlay | - | - | - | - | - | - |
| Total general government | <u>-</u> | <u>-</u> | <u>-</u> | <u>3,048,500</u> | <u>2,787,092</u> | <u>261,408</u> |
| Public safety: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | 16,400 | 13,496 | 2,904 | - | - | - |
| Other services and charges | 24,575 | 19,354 | 5,221 | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Total public safety | <u>40,975</u> | <u>32,850</u> | <u>8,125</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Highways and streets: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Total highways and streets | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Culture and recreation: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Total culture and recreation | <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> |
| Total expenditures | <u>40,975</u> | <u>32,850</u> | <u>8,125</u> | <u>3,048,500</u> | <u>2,787,092</u> | <u>261,408</u> |
| Other financing sources: | | | | | | |
| Transfers in | - | - | - | - | - | - |
| Transfers out | - | - | - | (261,408) | (261,408) | - |
| Net change in fund balances | (10,975) | (25,741) | (14,766) | (509,908) | (107,529) | 402,379 |
| Fund balances - beginning | <u>64,523</u> | <u>64,523</u> | <u>-</u> | <u>452,338</u> | <u>452,338</u> | <u>-</u> |
| Fund balances - ending | <u>\$ 53,548</u> | <u>\$ 38,782</u> | <u>\$ (14,766)</u> | <u>\$ (57,570)</u> | <u>\$ 344,809</u> | <u>\$ 402,379</u> |

| Statewide 911 | | | Highway County Option Income Tax | | | Highway Inspection | | |
|---------------------|--------------------------------|------------------------------|----------------------------------|--------------------------------|------------------------------|--------------------|--------------------------------|------------------------------|
| 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) |
| \$ - | \$ - | \$ - | \$ - | \$ 919,039 | \$ 919,039 | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - | - | - |
| 7,200,000 | 7,002,982 | (197,018) | - | - | - | - | - | - |
| - | 19,220 | 19,220 | - | - | - | 75,000 | - | (75,000) |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| <u>7,200,000</u> | <u>7,022,202</u> | <u>(177,798)</u> | <u>-</u> | <u>919,039</u> | <u>919,039</u> | <u>75,000</u> | <u>-</u> | <u>(75,000)</u> |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| 4,556,569 | 4,293,601 | 262,968 | - | - | - | - | - | - |
| 111,740 | 11,483 | 100,257 | - | - | - | - | - | - |
| 2,215,567 | 959,368 | 1,256,199 | - | - | - | - | - | - |
| 131,054 | 32,470 | 98,584 | - | - | - | - | - | - |
| <u>7,014,930</u> | <u>5,296,922</u> | <u>1,718,008</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | 50,090 | 50,090 | - | 144,222 | 141,569 | 2,653 |
| - | - | - | <u>564,679</u> | <u>544,350</u> | <u>20,329</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| - | - | - | <u>614,769</u> | <u>594,440</u> | <u>20,329</u> | <u>144,222</u> | <u>141,569</u> | <u>2,653</u> |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| <u>7,014,930</u> | <u>5,296,922</u> | <u>1,718,008</u> | <u>614,769</u> | <u>594,440</u> | <u>20,329</u> | <u>144,222</u> | <u>141,569</u> | <u>2,653</u> |
| - | - | - | 39,599 | 39,599 | - | - | - | - |
| - | - | - | <u>(4,781,564)</u> | <u>(4,781,564)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 185,070 | 1,725,280 | 1,540,210 | (5,356,734) | (4,417,366) | 939,368 | (69,222) | (141,569) | (72,347) |
| <u>3,893,040</u> | <u>3,893,040</u> | <u>-</u> | <u>5,784,125</u> | <u>5,784,125</u> | <u>-</u> | <u>144,221</u> | <u>144,221</u> | <u>-</u> |
| <u>\$ 4,078,110</u> | <u>\$ 5,618,320</u> | <u>\$ 1,540,210</u> | <u>\$ 427,391</u> | <u>\$ 1,366,759</u> | <u>\$ 939,368</u> | <u>\$ 74,999</u> | <u>\$ 2,652</u> | <u>\$ (72,347)</u> |

Continued on next page

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
 BALANCES - BUDGET AND ACTUAL - (NON-GAAP BASIS) -
 NONMAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2013
 (Continued)

| | Park Nonreverting | | | Park Nonreverting Donation | | |
|-------------------------------------|-------------------|---|------------------------------------|----------------------------|---|------------------------------------|
| | 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 | 58,800 | 245,809 | 187,009 | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other | - | - | - | 15,000 | 9,494 | (5,506) |
| Total revenues | 58,800 | 245,809 | 187,009 | 15,000 | 9,494 | (5,506) |
| 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 | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Total highways and streets | - | - | - | - | - | - |
| Culture and recreation: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | 101,750 | 62,788 | 38,962 | 3,000 | 2,252 | 748 |
| Other services and charges | 123,250 | 84,736 | 38,514 | 27,000 | 12,385 | 14,615 |
| Capital outlay | - | - | - | - | - | - |
| Total culture and recreation | 225,000 | 147,524 | 77,476 | 30,000 | 14,637 | 15,363 |
| Health and welfare: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Total health and welfare | - | - | - | - | - | - |
| Total expenditures | 225,000 | 147,524 | 77,476 | 30,000 | 14,637 | 15,363 |
| Other financing sources: | | | | | | |
| Transfers in | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - |
| Net change in fund balances | (166,200) | 98,285 | 264,485 | (15,000) | (5,143) | 9,857 |
| Fund balances - beginning | 618,867 | 618,867 | - | 79,759 | 79,759 | - |
| Fund balances - ending | \$ 452,667 | \$ 717,152 | \$ 264,485 | \$ 64,759 | \$ 74,616 | \$ 9,857 |

| Health Maintenance | | | Tobacco Settlement | | | County Drug Free Community | | |
|--------------------|--------------------------------|------------------------------|--------------------|--------------------------------|------------------------------|----------------------------|--------------------------------|------------------------------|
| 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) |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 70,000 | 72,672 | 2,672 | 100,000 | 49,041 | (50,959) | - | - | - |
| - | - | - | - | - | - | 200,000 | 184,665 | (15,335) |
| - | - | - | - | - | - | - | - | - |
| 70,000 | 72,672 | 2,672 | 100,000 | 49,041 | (50,959) | 200,000 | 184,665 | (15,335) |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | 114,081 | 112,663 | 1,418 | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | 114,081 | 112,663 | 1,418 | - | - | - |
| - | - | - | - | - | - | 99,286 | 76,771 | 22,515 |
| - | - | - | - | - | - | 600 | - | 600 |
| - | - | - | - | - | - | 208,102 | 118,511 | 89,591 |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | 307,988 | 195,282 | 112,706 |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| 72,672 | 71,933 | 739 | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| 72,672 | 71,933 | 739 | - | - | - | - | - | - |
| 72,672 | 71,933 | 739 | 114,081 | 112,663 | 1,418 | 307,988 | 195,282 | 112,706 |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| (2,672) | 739 | 3,411 | (14,081) | (63,622) | (49,541) | (107,988) | (10,617) | 97,371 |
| 143,015 | 143,015 | - | 184,895 | 184,895 | - | 192,874 | 192,874 | - |
| \$ 140,343 | \$ 143,754 | \$ 3,411 | \$ 170,814 | \$ 121,273 | \$ (49,541) | \$ 84,886 | \$ 182,257 | \$ 97,371 |

Continued on next page

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
 BALANCES - BUDGET AND ACTUAL - (NON-GAAP BASIS) -
 NONMAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2013
 (Continued)

| | Deferral Program | | | Jury Pay | | |
|-------------------------------------|-------------------|---|------------------------------------|-------------------|---|------------------------------------|
| | 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 | - | - | - | - | - | - |
| Fines and forfeits | 750,000 | 123,715 | (626,285) | 50,000 | 47,262 | (2,738) |
| Other | - | - | - | - | - | - |
| Total revenues | 750,000 | 123,715 | (626,285) | 50,000 | 47,262 | (2,738) |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| General government: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Total general government | - | - | - | - | - | - |
| Public safety: | | | | | | |
| Personal services | 153,957 | 64,477 | 89,480 | - | - | - |
| Supplies | 28,286 | 2,742 | 25,544 | 125,000 | 49,874 | 75,126 |
| Other services and charges | 58,000 | 37,147 | 20,853 | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Total public safety | 240,243 | 104,366 | 135,877 | 125,000 | 49,874 | 75,126 |
| 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 | 240,243 | 104,366 | 135,877 | 125,000 | 49,874 | 75,126 |
| Other financing sources: | | | | | | |
| Transfers in | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - |
| Net change in fund balances | 509,757 | 19,349 | (490,408) | (75,000) | (2,612) | 72,388 |
| Fund balances - beginning | 463,402 | 463,402 | - | 204,538 | 204,538 | - |
| Fund balances - ending | \$ 973,159 | \$ 482,751 | \$ (490,408) | \$ 129,538 | \$ 201,926 | \$ 72,388 |

| Guardian Ad Litem | | | Pretrial Diversion | | | County Court User's Fee | | |
|-------------------|--------------------------------|------------------------------|--------------------|--------------------------------|------------------------------|-------------------------|--------------------------------|------------------------------|
| Amended Budget | Actual Budgetary Basis Amounts | Variance Positive (Negative) | Amended Budget | Actual Budgetary Basis Amounts | Variance Positive (Negative) | Amended Budget | Actual Budgetary Basis Amounts | Variance Positive (Negative) |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| 4,000 | 6,755 | 2,755 | 88,000 | 159,040 | 71,040 | 175,000 | 169,881 | (5,119) |
| - | - | - | - | - | - | - | - | - |
| <u>4,000</u> | <u>6,755</u> | <u>2,755</u> | <u>88,000</u> | <u>159,040</u> | <u>71,040</u> | <u>175,000</u> | <u>169,881</u> | <u>(5,119)</u> |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | 81,993 | 70,368 | 11,625 | 112,145 | 104,373 | 7,772 |
| 6,750 | 6,669 | 81 | 22,283 | 22,283 | - | 60,000 | 34,520 | 25,480 |
| - | - | - | - | - | - | - | - | - |
| <u>6,750</u> | <u>6,669</u> | <u>81</u> | <u>104,276</u> | <u>92,651</u> | <u>11,625</u> | <u>172,145</u> | <u>138,893</u> | <u>33,252</u> |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| 6,750 | 6,669 | 81 | 104,276 | 92,651 | 11,625 | 172,145 | 138,893 | 33,252 |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| (2,750) | 86 | 2,836 | (16,276) | 66,389 | 82,665 | 2,855 | 30,988 | 28,133 |
| 4,311 | 4,311 | - | 145,001 | 145,001 | - | 264,710 | 264,710 | - |
| <u>\$ 1,561</u> | <u>\$ 4,397</u> | <u>\$ 2,836</u> | <u>\$ 128,725</u> | <u>\$ 211,390</u> | <u>\$ 82,665</u> | <u>\$ 267,565</u> | <u>\$ 295,698</u> | <u>\$ 28,133</u> |

Continued on next page

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
 BALANCES - BUDGET AND ACTUAL - (NON-GAAP BASIS) -
 NONMAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2013
 (Continued)

| | Unified Probation User's Fee | | | Supplemental Public Defender | | |
|-------------------------------------|------------------------------|---|------------------------------------|------------------------------|---|------------------------------------|
| | 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 | 850,000 | 714,515 | (135,485) | - | - | - |
| Fines and forfeits | - | - | - | 20,000 | 12,411 | (7,589) |
| Other | - | - | - | - | - | - |
| Total revenues | 850,000 | 714,515 | (135,485) | 20,000 | 12,411 | (7,589) |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| General government: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Total general government | - | - | - | - | - | - |
| Public safety: | | | | | | |
| Personal services | 402,853 | 335,287 | 67,566 | - | - | - |
| Supplies | 57,031 | 12,055 | 44,976 | - | - | - |
| Other services and charges | 472,000 | 341,495 | 130,505 | 60,000 | - | 60,000 |
| Capital outlay | - | - | - | - | - | - |
| Total public safety | 931,884 | 688,837 | 243,047 | 60,000 | - | 60,000 |
| 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 | 931,884 | 688,837 | 243,047 | 60,000 | - | 60,000 |
| Other financing sources: | | | | | | |
| Transfers in | - | - | - | - | - | - |
| Transfers out | (168,450) | (168,450) | - | - | - | - |
| Net change in fund balances | (250,334) | (142,772) | 107,562 | (40,000) | 12,411 | 52,411 |
| Fund balances - beginning | 358,318 | 358,318 | - | 121,931 | 121,931 | - |
| Fund balances - ending | \$ 107,984 | \$ 215,546 | \$ 107,562 | \$ 81,931 | \$ 134,342 | \$ 52,411 |

| Supplemental Juvenile Probation Services | | | Misdemeanant | | | Intermittent Detention | | |
|--|--------------------------------|------------------------------|------------------|--------------------------------|------------------------------|------------------------|--------------------------------|------------------------------|
| 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) |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| 230,000 | 62,995 | (167,005) | - | - | - | - | - | - |
| - | - | - | 120,000 | 87,946 | (32,054) | - | 2,905 | 2,905 |
| - | - | - | - | - | - | - | - | - |
| <u>230,000</u> | <u>62,995</u> | <u>(167,005)</u> | <u>120,000</u> | <u>87,946</u> | <u>(32,054)</u> | <u>-</u> | <u>2,905</u> | <u>2,905</u> |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| 226,206 | 223,029 | 3,177 | 143,322 | 141,925 | 1,397 | - | - | - |
| - | - | - | - | - | - | 300 | 257 | 43 |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| <u>226,206</u> | <u>223,029</u> | <u>3,177</u> | <u>143,322</u> | <u>141,925</u> | <u>1,397</u> | <u>300</u> | <u>257</u> | <u>43</u> |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| 226,206 | 223,029 | 3,177 | 143,322 | 141,925 | 1,397 | 300 | 257 | 43 |
| 168,450 | 168,450 | - | 33,143 | 33,143 | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| 172,244 | 8,416 | (163,828) | 9,821 | (20,836) | (30,657) | (300) | 2,648 | 2,948 |
| <u>57,757</u> | <u>57,757</u> | <u>-</u> | <u>70,736</u> | <u>70,736</u> | <u>-</u> | <u>43,116</u> | <u>43,116</u> | <u>-</u> |
| <u>\$ 230,001</u> | <u>\$ 66,173</u> | <u>\$ (163,828)</u> | <u>\$ 80,557</u> | <u>\$ 49,900</u> | <u>\$ (30,657)</u> | <u>\$ 42,816</u> | <u>\$ 45,764</u> | <u>\$ 2,948</u> |

Continued on next page

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
 BALANCES - BUDGET AND ACTUAL - (NON-GAAP BASIS) -
 NONMAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2013
 (Continued)

| | County Identification Security Protection | | | Auditor's Ineligible Deductions | | |
|------------------------------|---|--------------------------------|------------------------------|---------------------------------|--------------------------------|------------------------------|
| | Amended Budget | Actual Budgetary Basis Amounts | Variance Positive (Negative) | Amended Budget | Actual Budgetary Basis Amounts | Variance Positive (Negative) |
| Revenues: | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | 35,000 | 38,494 | 3,494 | - | - | - |
| Charges for services | - | - | - | 390,000 | 2,854,702 | 2,464,702 |
| Fines and forfeits | - | - | - | - | - | - |
| Other | - | - | - | - | - | - |
| Total revenues | <u>35,000</u> | <u>38,494</u> | <u>3,494</u> | <u>390,000</u> | <u>2,854,702</u> | <u>2,464,702</u> |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| General government: | | | | | | |
| Personal services | - | - | - | 153,000 | 119,163 | 33,837 |
| Supplies | - | - | - | - | - | - |
| Other services and charges | 75,000 | 19,522 | 55,478 | 15,112 | 6,968 | 8,144 |
| Capital outlay | - | - | - | - | - | - |
| Total general government | <u>75,000</u> | <u>19,522</u> | <u>55,478</u> | <u>168,112</u> | <u>126,131</u> | <u>41,981</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> |
| Highways and streets: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Total highways and streets | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Culture and recreation: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Total culture and recreation | <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> |
| Total expenditures | <u>75,000</u> | <u>19,522</u> | <u>55,478</u> | <u>168,112</u> | <u>126,131</u> | <u>41,981</u> |
| Other financing sources: | | | | | | |
| Transfers in | - | - | - | - | - | - |
| Transfers out | - | - | - | (1,951,395) | (1,951,395) | - |
| Net change in fund balances | (40,000) | 18,972 | 58,972 | (1,729,507) | 777,176 | 2,506,683 |
| Fund balances - beginning | <u>599,202</u> | <u>599,202</u> | <u>-</u> | <u>612,647</u> | <u>612,647</u> | <u>-</u> |
| Fund balances - ending | <u>\$ 559,202</u> | <u>\$ 618,174</u> | <u>\$ 58,972</u> | <u>\$ (1,116,860)</u> | <u>\$ 1,389,823</u> | <u>\$ 2,506,683</u> |

| Totals | | |
|----------------------|---|------------------------------------|
| Amended Budget | Actual Budgetary Basis Amounts | Variance Positive (Negative) |
| \$ 11,682,060 | \$ 12,828,138 | \$ 1,146,078 |
| 444,500 | 419,896 | (24,604) |
| 8,743,428 | 8,408,057 | (335,371) |
| 2,204,300 | 4,914,292 | 2,709,992 |
| 1,207,000 | 609,915 | (597,085) |
| 18,000 | 157,289 | 139,289 |
| <u>24,299,288</u> | <u>27,337,587</u> | <u>3,038,299</u> |
| 843,514 | 613,230 | 230,284 |
| 83,553 | 36,459 | 47,094 |
| 3,523,484 | 3,044,883 | 478,601 |
| 569,994 | 9,619 | 560,375 |
| <u>5,020,545</u> | <u>3,704,191</u> | <u>1,316,354</u> |
| 5,776,331 | 5,309,831 | 466,500 |
| 339,357 | 89,907 | 249,450 |
| 3,127,277 | 1,539,347 | 1,587,930 |
| 131,054 | 32,470 | 98,584 |
| <u>9,374,019</u> | <u>6,971,555</u> | <u>2,402,464</u> |
| 2,818,789 | 2,717,298 | 101,491 |
| 1,616,798 | 1,273,852 | 342,946 |
| 621,480 | 560,888 | 60,592 |
| 751,581 | 720,404 | 31,177 |
| <u>5,808,648</u> | <u>5,272,442</u> | <u>536,206</u> |
| 1,669,229 | 1,512,822 | 156,407 |
| 470,199 | 428,203 | 41,996 |
| 1,077,848 | 984,120 | 93,728 |
| 146,116 | 136,044 | 10,072 |
| <u>3,363,392</u> | <u>3,061,189</u> | <u>302,203</u> |
| 1,762,701 | 1,698,559 | 64,142 |
| 61,660 | 35,365 | 26,295 |
| 57,544 | 30,882 | 26,662 |
| <u>1,881,905</u> | <u>1,764,806</u> | <u>117,099</u> |
| <u>25,448,509</u> | <u>20,774,183</u> | <u>4,674,326</u> |
| 241,192 | 241,192 | - |
| (7,174,276) | (7,174,276) | - |
| (8,082,305) | (369,680) | 7,712,625 |
| <u>24,773,821</u> | <u>24,773,821</u> | <u>-</u> |
| <u>\$ 16,691,516</u> | <u>\$ 24,404,141</u> | <u>\$ 7,712,625</u> |

HAMILTON COUNTY
COMBINING BALANCE SHEET -
NONMAJOR DEBT SERVICE FUNDS
December 31, 2013

| <u>Assets</u> | <u>Lease Rental</u> | <u>Jail Lease Rental</u> | <u>146th Street Bond</u> | <u>2002 Animal Control Bond</u> | <u>2011 Park District Refunding Bond</u> | <u>2009 Park Bond Debt Service</u> | <u>2008 First Mortgage Bonds</u> |
|--|----------------------------|----------------------------------|------------------------------|---|--|--|--|
| Cash and cash equivalents | \$ 1,907,861 | \$ - | \$ 3,298,498 | \$ 74,586 | \$ 151,778 | \$ 209,077 | \$ 1,243,648 |
| Receivables: | | | | | | | |
| Taxes | 129,266 | 2,750 | - | 7,564 | 14,439 | 19,940 | 168,458 |
| Intergovernmental | 96,578 | 2,055 | - | 5,651 | 10,788 | 14,898 | 125,862 |
| Total assets | <u>\$ 2,133,705</u> | <u>\$ 4,805</u> | <u>\$ 3,298,498</u> | <u>\$ 87,801</u> | <u>\$ 177,005</u> | <u>\$ 243,915</u> | <u>\$ 1,537,968</u> |
| <u>Deferred Inflows of Resources and Fund Balances</u> | | | | | | | |
| Deferred Inflow of Resources: | | | | | | | |
| Unavailable revenue | \$ 225,844 | \$ 4,805 | \$ - | \$ 13,215 | \$ 25,227 | \$ 34,838 | \$ 294,320 |
| Total deferred inflows of resources | <u>225,844</u> | <u>4,805</u> | <u>-</u> | <u>13,215</u> | <u>25,227</u> | <u>34,838</u> | <u>294,320</u> |
| Fund balances: | | | | | | | |
| Restricted for: | | | | | | | |
| Debt services | 1,907,861 | - | 3,298,498 | 74,586 | 151,778 | 209,077 | 1,243,648 |
| Total fund balances | <u>1,907,861</u> | <u>-</u> | <u>3,298,498</u> | <u>74,586</u> | <u>151,778</u> | <u>209,077</u> | <u>1,243,648</u> |
| Total deferred inflows of resources and fund balances | <u>\$ 2,133,705</u> | <u>\$ 4,805</u> | <u>\$ 3,298,498</u> | <u>\$ 87,801</u> | <u>\$ 177,005</u> | <u>\$ 243,915</u> | <u>\$ 1,537,968</u> |

| 2011 Hamilton County Visitors and Convention Bureau Sinking | 2011 Hamilton County Visitors and Convention Bureau Debt Service Reserve | 2012 First Mortgage Refunding Bonds | Redevelopment Commission Debt Service | Redevelopment Authority Debt Service | Building Authority Debt Service | Totals |
|--|--|--|---|--|---------------------------------------|----------------------|
| \$ 152,367 | \$ 132,181 | \$ 844,860 | \$ 5,619,807 | \$ 3,042,922 | \$ 1,604,733 | \$ 18,282,318 |
| - | - | 87,323 | - | - | - | 429,740 |
| - | - | 65,242 | - | - | - | 321,074 |
| <u>\$ 152,367</u> | <u>\$ 132,181</u> | <u>\$ 997,425</u> | <u>\$ 5,619,807</u> | <u>\$ 3,042,922</u> | <u>\$ 1,604,733</u> | <u>\$ 19,033,132</u> |
| \$ - | \$ - | \$ 152,565 | \$ - | \$ - | \$ - | \$ 750,814 |
| - | - | 152,565 | - | - | - | 750,814 |
| <u>152,367</u> | <u>132,181</u> | <u>844,860</u> | <u>5,619,807</u> | <u>3,042,922</u> | <u>1,604,733</u> | <u>18,282,318</u> |
| <u>152,367</u> | <u>132,181</u> | <u>844,860</u> | <u>5,619,807</u> | <u>3,042,922</u> | <u>1,604,733</u> | <u>18,282,318</u> |
| <u>\$ 152,367</u> | <u>\$ 132,181</u> | <u>\$ 997,425</u> | <u>\$ 5,619,807</u> | <u>\$ 3,042,922</u> | <u>\$ 1,604,733</u> | <u>\$ 19,033,132</u> |

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 NONMAJOR DEBT SERVICE FUNDS
 For The Year Ended December 31, 2013

| | Lease Rental | Jail Lease Rental | 146th Street Bond | 2002 Animal Control Bond | 2011 Park District Refunding Bond | 2009 Park Bond Debt Service | 2008 First Mortgage Bonds |
|--|---------------------|-------------------------|----------------------|-----------------------------------|---|-----------------------------------|---------------------------------|
| Revenues: | | | | | | | |
| Taxes: | | | | | | | |
| Property | \$ 2,988,851 | \$ 63,593 | \$ 1,113,266 | \$ 174,880 | \$ 333,861 | \$ 461,046 | \$ 3,895,044 |
| Intergovernmental | 304,770 | 6,374 | - | 17,829 | 34,038 | 47,004 | 397,218 |
| Other | - | - | 4,273 | - | - | - | - |
| Total revenues | <u>3,293,621</u> | <u>69,967</u> | <u>1,117,539</u> | <u>192,709</u> | <u>367,899</u> | <u>508,050</u> | <u>4,292,262</u> |
| Expenditures: | | | | | | | |
| Current: | | | | | | | |
| General government | - | - | - | - | - | - | - |
| Debt service: | | | | | | | |
| Principal | - | - | 3,555,000 | 130,000 | 275,000 | 495,000 | - |
| Interest | - | - | 1,250,065 | 64,495 | 88,775 | 13,050 | - |
| Total expenditures | <u>-</u> | <u>-</u> | <u>4,805,065</u> | <u>194,495</u> | <u>363,775</u> | <u>508,050</u> | <u>-</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>3,293,621</u> | <u>69,967</u> | <u>(3,687,526)</u> | <u>(1,786)</u> | <u>4,124</u> | <u>-</u> | <u>4,292,262</u> |
| Other financing sources (uses): | | | | | | | |
| Transfers in | 469,562 | 71,422 | 4,455,863 | - | - | - | - |
| Transfers out | (2,893,050) | (636,450) | (543,945) | - | - | - | (3,048,614) |
| Total other financing sources and (uses) | <u>(2,423,488)</u> | <u>(565,028)</u> | <u>3,911,918</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(3,048,614)</u> |
| Net change in fund balances | <u>870,133</u> | <u>(495,061)</u> | <u>224,392</u> | <u>(1,786)</u> | <u>4,124</u> | <u>-</u> | <u>1,243,648</u> |
| Fund balances - beginning | <u>1,037,728</u> | <u>495,061</u> | <u>3,074,106</u> | <u>76,372</u> | <u>147,654</u> | <u>209,077</u> | <u>-</u> |
| Fund balances - ending | <u>\$ 1,907,861</u> | <u>\$ -</u> | <u>\$ 3,298,498</u> | <u>\$ 74,586</u> | <u>\$ 151,778</u> | <u>\$ 209,077</u> | <u>\$ 1,243,648</u> |

| 2011 Hamilton County Visitors and Convention Bureau Sinking | 2011 Hamilton County Visitors and Convention Bureau Debt Service Reserve | 2012 First Mortgage Refunding Bonds | Redevelopment Commission Debt Service | Redevelopment Authority Debt Service | Building Authority Debt Service | Totals |
|--|--|--|---|--|---------------------------------------|----------------------|
| \$ - | \$ - | \$ 2,019,064 | \$ 2,301,350 | \$ - | \$ - | \$ 13,350,955 |
| - | - | 205,824 | - | - | - | 1,013,057 |
| - | - | - | 5,145 | 239 | 58 | 9,715 |
| - | - | <u>2,224,888</u> | <u>2,306,495</u> | <u>239</u> | <u>58</u> | <u>14,373,727</u> |
| - | - | - | 5,599 | 1,500 | 5,038 | 12,137 |
| 140,000 | - | - | 1,900,000 | 395,000 | 6,130,000 | 13,020,000 |
| <u>123,511</u> | - | - | <u>1,935,395</u> | <u>888,975</u> | <u>2,757,301</u> | <u>7,121,567</u> |
| <u>263,511</u> | - | - | <u>3,840,994</u> | <u>1,285,475</u> | <u>8,892,339</u> | <u>20,153,704</u> |
| <u>(263,511)</u> | - | <u>2,224,888</u> | <u>(1,534,499)</u> | <u>(1,285,236)</u> | <u>(8,892,281)</u> | <u>(5,779,977)</u> |
| 261,408 | - | - | 2,355,580 | 1,516,000 | 8,913,987 | 18,043,822 |
| - | - | (2,335,873) | (439,311) | (50) | (22,350) | (9,919,643) |
| <u>261,408</u> | - | <u>(2,335,873)</u> | <u>1,916,269</u> | <u>1,515,950</u> | <u>8,891,637</u> | <u>8,124,179</u> |
| (2,103) | - | (110,985) | 381,770 | 230,714 | (644) | 2,344,202 |
| <u>154,470</u> | <u>132,181</u> | <u>955,845</u> | <u>5,238,037</u> | <u>2,812,208</u> | <u>1,605,377</u> | <u>15,938,116</u> |
| <u>\$ 152,367</u> | <u>\$ 132,181</u> | <u>\$ 844,860</u> | <u>\$ 5,619,807</u> | <u>\$ 3,042,922</u> | <u>\$ 1,604,733</u> | <u>\$ 18,282,318</u> |

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
 BALANCES - BUDGET AND ACTUAL - (NON-GAAP BASIS) -
 DEBT SERVICE FUNDS
 For The Year Ended December 31, 2013

| | Lease Rental | | | Jail Lease Rental | | |
|--------------------------------------|---------------------|---|------------------------------------|-------------------|---|------------------------------------|
| | Amended Budget | Actual Budgetary Basis Amounts | Variance Positive (Negative) | Amended Budget | Actual Budgetary Basis Amounts | Variance Positive (Negative) |
| Revenues: | | | | | | |
| Taxes | \$ 3,245,664 | \$ 2,988,851 | \$ (256,813) | \$ 69,057 | \$ 63,593 | \$ (5,464) |
| Intergovernmental | 236,858 | 304,770 | 67,912 | 97,917 | 6,374 | (91,543) |
| Other | - | - | - | - | - | - |
| Total revenues | <u>3,482,522</u> | <u>3,293,621</u> | <u>(188,901)</u> | <u>166,974</u> | <u>69,967</u> | <u>(97,007)</u> |
| Expenditures: | | | | | | |
| General Government | - | - | - | - | - | - |
| Debt service: | | | | | | |
| Principal | - | - | - | - | - | - |
| Interest and fiscal charges | - | - | - | - | - | - |
| Total expenditures | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Other financing sources (uses): | | | | | | |
| Transfers in | 469,562 | 469,562 | - | 71,422 | 71,422 | - |
| Transfers out | (2,893,050) | (2,893,050) | - | (636,450) | (636,450) | - |
| Total other financing sources (uses) | <u>(2,423,488)</u> | <u>(2,423,488)</u> | <u>-</u> | <u>(565,028)</u> | <u>(565,028)</u> | <u>-</u> |
| Net change in fund balances | 1,059,034 | 870,133 | (188,901) | (398,054) | (495,061) | (97,007) |
| Fund balances - beginning | <u>1,037,728</u> | <u>1,037,728</u> | <u>-</u> | <u>495,061</u> | <u>495,061</u> | <u>-</u> |
| Fund balances - ending | <u>\$ 2,096,762</u> | <u>\$ 1,907,861</u> | <u>\$ (188,901)</u> | <u>\$ 97,007</u> | <u>\$ -</u> | <u>\$ (97,007)</u> |

| 146th Street Bond | | | 2002 Animal Control Bond | | | 2011 Park District Refunding 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) |
| \$ - | \$ - | \$ - | \$ 189,906 | \$ 174,880 | \$ (15,026) | \$ 362,548 | \$ 333,861 | \$ (28,687) |
| - | 1,113,266 | 1,113,266 | 17,391 | 17,829 | 438 | 27,970 | 34,038 | 6,068 |
| - | 4,272 | 4,272 | - | - | - | - | - | - |
| - | 1,117,538 | 1,117,538 | 207,297 | 192,709 | (14,588) | 390,518 | 367,899 | (22,619) |
| - | - | - | - | - | - | - | - | - |
| 3,555,000 | 3,555,000 | - | 130,000 | 130,000 | - | 275,000 | 275,000 | - |
| 1,250,065 | 1,250,065 | - | 64,496 | 64,495 | 1 | 93,907 | 88,775 | 5,132 |
| 4,805,065 | 4,805,065 | - | 194,496 | 194,495 | 1 | 368,907 | 363,775 | 5,132 |
| 4,455,864 | 4,455,864 | - | - | - | - | - | - | - |
| (543,945) | (543,945) | - | - | - | - | - | - | - |
| 3,911,919 | 3,911,919 | - | - | - | - | - | - | - |
| (893,146) | 224,392 | 1,117,538 | 12,801 | (1,786) | (14,587) | 21,611 | 4,124 | (17,487) |
| 3,074,106 | 3,074,106 | - | 76,372 | 76,372 | - | 147,654 | 147,654 | - |
| <u>\$ 2,180,960</u> | <u>\$ 3,298,498</u> | <u>\$ 1,117,538</u> | <u>\$ 89,173</u> | <u>\$ 74,586</u> | <u>\$ (14,587)</u> | <u>\$ 169,265</u> | <u>\$ 151,778</u> | <u>\$ (17,487)</u> |

Continued on next page

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
 BALANCES - BUDGET AND ACTUAL - (NON-GAAP BASIS) -
 DEBT SERVICE FUNDS
 For The Year Ended December 31, 2013
 (Continued)

| | 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) |
| Revenues: | | | | | | |
| Taxes | \$ 500,661 | \$ 461,046 | \$ (39,615) | \$ 4,229,722 | \$ 3,895,045 | \$ (334,677) |
| Intergovernmental | 41,882 | 47,004 | 5,122 | 313,269 | 397,217 | 83,948 |
| Other | - | - | - | - | - | - |
| Total revenues | <u>542,543</u> | <u>508,050</u> | <u>(34,493)</u> | <u>4,542,991</u> | <u>4,292,262</u> | <u>(250,729)</u> |
| Expenditures: | | | | | | |
| General Government | - | - | - | - | - | - |
| Debt service: | | | | | | |
| Principal | 495,000 | 495,000 | - | - | - | - |
| Interest and fiscal charges | 13,550 | 13,050 | 500 | - | - | - |
| Total expenditures | <u>508,550</u> | <u>508,050</u> | <u>500</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Other financing sources (uses): | | | | | | |
| Operating transfers in | - | - | - | - | - | - |
| Operating transfers out | - | - | - | (3,048,614) | (3,048,614) | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>(3,048,614)</u> | <u>(3,048,614)</u> | <u>-</u> |
| Net change in fund balances | 33,993 | - | (33,993) | 1,494,377 | 1,243,648 | (250,729) |
| Fund balances - beginning | 209,077 | 209,077 | - | - | - | - |
| Fund balances - ending | <u>\$ 243,070</u> | <u>\$ 209,077</u> | <u>\$ (33,993)</u> | <u>\$ 1,494,377</u> | <u>\$ 1,243,648</u> | <u>\$ (250,729)</u> |

| 2011 Hamilton County Visitors and Convention Bureau Sinking | | | 2012 First Mortgage Refunding Bonds | | | Totals | | |
|--|---|------------------------------------|-------------------------------------|---|------------------------------------|---------------------|---|------------------------------------|
| 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) |
| \$ - | \$ - | \$ - | \$ 2,192,550 | \$ 2,019,064 | \$ (173,486) | \$ 10,790,108 | \$ 9,936,340 | \$ (853,768) |
| - | - | - | 188,877 | 205,824 | 16,947 | 924,164 | 2,126,322 | 1,202,158 |
| - | - | - | - | - | - | - | 4,272 | 4,272 |
| - | - | - | 2,381,427 | 2,224,888 | (156,539) | 11,714,272 | 12,066,934 | 352,662 |
| - | - | - | - | - | - | - | - | - |
| 140,000 | 140,000 | - | - | - | - | 4,595,000 | 4,595,000 | - |
| 123,512 | 123,511 | 1 | - | - | - | 1,545,530 | 1,539,896 | 5,634 |
| 263,512 | 263,511 | 1 | - | - | - | 6,140,530 | 6,134,896 | 5,634 |
| 261,408 | 261,408 | - | - | - | - | 5,258,256 | 5,258,256 | - |
| - | - | - | (2,335,873) | (2,335,873) | - | (9,457,932) | (9,457,932) | - |
| 261,408 | 261,408 | - | (2,335,873) | (2,335,873) | - | (4,199,676) | (4,199,676) | - |
| (2,104) | (2,103) | 1 | 45,554 | (110,985) | (156,539) | 1,374,066 | 1,732,362 | 358,296 |
| 154,470 | 154,470 | - | 955,845 | 955,845 | - | 6,150,313 | 6,150,313 | - |
| <u>\$ 152,366</u> | <u>\$ 152,367</u> | <u>\$ 1</u> | <u>\$ 1,001,399</u> | <u>\$ 844,860</u> | <u>\$ (156,539)</u> | <u>\$ 7,524,379</u> | <u>\$ 7,882,675</u> | <u>\$ 358,296</u> |

HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR CAPITAL PROJECTS FUNDS
 December 31, 2013

| <u>Assets</u> | <u>Cumulative Capital Development</u> | <u>General Drain Improvement</u> | <u>County Major Bridge</u> | <u>96th Street/ US 421 Carmel Retail Parkway</u> |
|---|---|--|------------------------------------|--|
| Cash and cash equivalents | \$ 1,798,851 | \$ 3,347,487 | \$ 7,183,208 | \$ 252,976 |
| Receivables: | | | | |
| Taxes | 108,638 | - | 108,638 | - |
| Special assessments | - | 228,097 | - | - |
| Intergovernmental | 102,002 | - | 81,168 | - |
| Interfund receivable: | | | | |
| Interfund receivable | - | 272,404 | - | - |
| Total assets | <u>\$ 2,009,491</u> | <u>\$ 3,847,988</u> | <u>\$ 7,373,014</u> | <u>\$ 252,976</u> |
| <u>Liabilities and Fund Balances</u> | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ 36,464 | \$ 9,218 | \$ - | \$ - |
| Contracts payable | <u>135,063</u> | <u>-</u> | <u>-</u> | <u>166,373</u> |
| Total liabilities | <u>171,527</u> | <u>9,218</u> | <u>-</u> | <u>166,373</u> |
| Deferred inflow of resources: | | | | |
| Unavailable revenue | <u>189,806</u> | <u>-</u> | <u>189,806</u> | <u>-</u> |
| Fund balances: | | | | |
| Restricted for: | | | | |
| Capital projects | <u>1,648,158</u> | <u>3,838,770</u> | <u>7,183,208</u> | <u>86,603</u> |
| Total fund balances | <u>1,648,158</u> | <u>3,838,770</u> | <u>7,183,208</u> | <u>86,603</u> |
| Total liabilities, deferred inflow of resources, and fund balances | <u>\$ 2,009,491</u> | <u>\$ 3,847,988</u> | <u>\$ 7,373,014</u> | <u>\$ 252,976</u> |

| 146th Street Construction | Hazel Dell Road Improvement | 96th Street/ US 421 | Clay Township Trailways | 2013 GO Bonds Series A Proceeds | 2013 GO Bonds Series B Proceeds | 2013 GO Bonds Series C Proceeds |
|------------------------------|-----------------------------------|------------------------|-------------------------------|--|--|--|
| \$ - | \$ - | \$ - | \$ 64,785 | \$ 11,934,035 | \$ 11,118,010 | \$ 9,639,454 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 64,785</u> | <u>\$ 11,934,035</u> | <u>\$ 11,118,010</u> | <u>\$ 9,639,454</u> |
| \$ - | \$ - | \$ - | \$ - | \$ 9,750 | \$ 8,500 | \$ - |
| - | - | - | - | - | - | - |
| - | - | - | - | 9,750 | 8,500 | - |
| - | - | - | - | - | - | - |
| - | - | - | 64,785 | 11,924,285 | 11,109,510 | 9,639,454 |
| - | - | - | 64,785 | 11,924,285 | 11,109,510 | 9,639,454 |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 64,785</u> | <u>\$ 11,934,035</u> | <u>\$ 11,118,010</u> | <u>\$ 9,639,454</u> |

Continued on next page

HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR CAPITAL PROJECTS FUNDS
 December 31, 2013
 (Continued)

| <u>Assets</u> | 2013 GO Bonds Series D Proceeds | Airport Capital | Cumulative Courthouse | Olio Road Bridge/ I-69 |
|---|--|--------------------|----------------------------|------------------------------|
| Cash and cash equivalents | \$ 11,776,684 | \$ - | \$ 1,080,724 | \$ - |
| Receivables: | | | | |
| Taxes | - | - | 17,878 | - |
| Special assessments | - | - | - | - |
| Intergovernmental | - | - | 13,357 | - |
| Interfund receivable: | | | | |
| Interfund receivable | - | - | - | - |
| Total assets | <u>\$ 11,776,684</u> | <u>\$ -</u> | <u>\$ 1,111,959</u> | <u>\$ -</u> |
| <u>Liabilities and Fund Balances</u> | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ - | \$ - | \$ 7,990 | \$ - |
| Contracts payable | - | - | - | - |
| Total liabilities | - | - | 7,990 | - |
| Deferred inflow of resources: | | | | |
| Unavailable revenue | - | - | 31,235 | - |
| Fund balances: | | | | |
| Restricted for: | | | | |
| Capital projects | 11,776,684 | - | 1,072,734 | - |
| Total fund balances | 11,776,684 | - | 1,072,734 | - |
| Total liabilities, deferred inflow of resources, and fund balances | <u>\$ 11,776,684</u> | <u>\$ -</u> | <u>\$ 1,111,959</u> | <u>\$ -</u> |

| 2009 Park Bond Proceeds | Redevelopment Commission Capital Projects | Redevelopment Authority Capital Projects | Building Authority Capital Projects | Totals |
|-------------------------------|--|---|--|----------------------|
| \$ 678,913 | \$ 1,385,420 | \$ 2,368,276 | \$ 361,867 | \$ 62,990,690 |
| - | - | - | - | 235,154 |
| - | - | - | - | 228,097 |
| - | - | - | - | 196,527 |
| - | - | - | - | 272,404 |
| <u>\$ 678,913</u> | <u>\$ 1,385,420</u> | <u>\$ 2,368,276</u> | <u>\$ 361,867</u> | <u>\$ 63,922,872</u> |
| \$ - | \$ - | \$ - | \$ - | \$ 71,922 |
| - | - | - | - | 301,436 |
| - | - | - | - | 373,358 |
| - | - | - | - | 410,847 |
| <u>678,913</u> | <u>1,385,420</u> | <u>2,368,276</u> | <u>361,867</u> | <u>63,138,667</u> |
| <u>678,913</u> | <u>1,385,420</u> | <u>2,368,276</u> | <u>361,867</u> | <u>63,138,667</u> |
| <u>\$ 678,913</u> | <u>\$ 1,385,420</u> | <u>\$ 2,368,276</u> | <u>\$ 361,867</u> | <u>\$ 63,922,872</u> |

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 NONMAJOR CAPITAL PROJECTS FUNDS
 For The Year Ended December 31, 2013

| | Cumulative Capital Development | General Drain Improvement | County Major Bridge | 96th Street/ US 421 Carmel Retail Parkway |
|--|--------------------------------------|---------------------------------|---------------------------|--|
| Revenues: | | | | |
| Taxes: | | | | |
| Property | \$ 2,511,906 | \$ - | \$ 2,511,906 | \$ - |
| Special assessments | - | 410,758 | - | - |
| Intergovernmental | 276,920 | - | 256,086 | - |
| Charges for services | - | 645 | - | - |
| Other | - | 44,964 | - | - |
| Total revenues | <u>2,788,826</u> | <u>456,367</u> | <u>2,767,992</u> | <u>-</u> |
| Expenditures: | | | | |
| General government | 461,936 | 230,955 | - | - |
| Debt Service: | | | | |
| Interest | - | - | - | - |
| Bond issue costs | - | - | - | - |
| Capital outlay: | | | | |
| General government | - | - | - | - |
| Highways and streets | 3,019,919 | - | - | 393,397 |
| Culture and recreation | - | - | - | - |
| Total expenditures | <u>3,481,855</u> | <u>230,955</u> | <u>-</u> | <u>393,397</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(693,029)</u> | <u>225,412</u> | <u>2,767,992</u> | <u>(393,397)</u> |
| Other financing sources (uses): | | | | |
| Issuance of debt | - | - | - | - |
| Bond premium | - | - | - | - |
| Transfers in | - | 18,210 | 345,889 | 480,000 |
| Transfers out | - | - | (1,000,000) | - |
| Total other financing sources and (uses) | <u>-</u> | <u>18,210</u> | <u>(654,111)</u> | <u>480,000</u> |
| Net change in fund balances | (693,029) | 243,622 | 2,113,881 | 86,603 |
| Fund balances - beginning | <u>2,341,187</u> | <u>3,595,148</u> | <u>5,069,327</u> | <u>-</u> |
| Fund balances - ending | <u>\$ 1,648,158</u> | <u>\$ 3,838,770</u> | <u>\$ 7,183,208</u> | <u>\$ 86,603</u> |

| 146th Street Construction | Hazel Dell Road Improvement | 96th Street/ US 421 | Clay Township Trailways | 2013 GO Bonds Series A Proceeds | 2013 GO Bonds Series B Proceeds | 2013 GO Bonds Series C Proceeds |
|------------------------------|-----------------------------------|------------------------|-------------------------------|--|--|--|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | 9,750 | 8,500 | - |
| - | - | - | - | - | - | - |
| - | - | - | - | 96,758 | 266,788 | 168,123 |
| - | - | - | - | 4,176 | - | - |
| - | 39,599 | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | 39,599 | - | - | 110,684 | 275,288 | 168,123 |
| - | (39,599) | - | - | (110,684) | (275,288) | (168,123) |
| - | - | - | - | 11,845,000 | 11,240,000 | 9,750,000 |
| - | - | - | - | 659,531 | 144,798 | 57,577 |
| - | - | - | - | - | - | - |
| (5,947) | (39,599) | (15,387) | - | (469,562) | - | - |
| (5,947) | (39,599) | (15,387) | - | 12,034,969 | 11,384,798 | 9,807,577 |
| (5,947) | (79,198) | (15,387) | - | 11,924,285 | 11,109,510 | 9,639,454 |
| 5,947 | 79,198 | 15,387 | 64,785 | - | - | - |
| \$ - | \$ - | \$ - | \$ 64,785 | \$ 11,924,285 | \$ 11,109,510 | \$ 9,639,454 |

Continued on next page

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 NONMAJOR CAPITAL PROJECTS FUNDS
 For The Year Ended December 31, 2013
 (Continued)

| | 2013 GO Bonds Series D Proceeds | Airport Capital | Cumulative Courthouse | Olio Road Bridge/ I-69 |
|--|--|--------------------|--------------------------|------------------------------|
| Revenues: | | | | |
| Taxes: | | | | |
| Property | \$ - | \$ - | \$ 413,352 | \$ - |
| Special assessments | - | - | - | - |
| Intergovernmental | - | - | 42,138 | - |
| Charges for services | - | 30,000 | - | - |
| Other | - | - | - | - |
| Total revenues | <u>-</u> | <u>30,000</u> | <u>455,490</u> | <u>-</u> |
| Expenditures: | | | | |
| General government | - | 208,569 | 94,091 | - |
| Debt Service: | | | | |
| Interest | - | - | - | - |
| Bond issue costs | 330,689 | - | - | - |
| Capital outlay: | | | | |
| General government | - | - | 54,773 | - |
| Highways and streets | - | - | - | 74,287 |
| Culture and recreation | - | - | - | - |
| Total expenditures | <u>330,689</u> | <u>208,569</u> | <u>148,864</u> | <u>74,287</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(330,689)</u> | <u>(178,569)</u> | <u>306,626</u> | <u>(74,287)</u> |
| Other financing sources (uses): | | | | |
| Issuance of debt | 11,900,000 | - | - | - |
| Bond premium | 207,373 | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | (345,889) |
| Total other financing sources and (uses) | <u>12,107,373</u> | <u>-</u> | <u>-</u> | <u>(345,889)</u> |
| Net change in fund balances | 11,776,684 | (178,569) | 306,626 | (420,176) |
| Fund balances - beginning | <u>-</u> | <u>178,569</u> | <u>766,108</u> | <u>420,176</u> |
| Fund balances - ending | <u>\$ 11,776,684</u> | <u>\$ -</u> | <u>\$ 1,072,734</u> | <u>\$ -</u> |

| 2009 Park Bond Proceeds | Redevelopment Commission Capital Projects | Redevelopment Authority Capital Projects | Building Authority Capital Projects | Totals |
|-------------------------------|--|---|--|---------------|
| \$ - | \$ 1,896,577 | \$ - | \$ - | \$ 7,333,741 |
| - | - | - | - | 410,758 |
| - | - | - | - | 575,144 |
| - | - | - | - | 30,645 |
| - | 7,255 | 443 | 1,084 | 53,746 |
| - | 1,903,832 | 443 | 1,084 | 8,404,034 |
| - | 50,482 | 8,000 | 2,687 | 1,074,970 |
| - | - | 88,948 | - | 88,948 |
| - | - | - | - | 862,358 |
| - | - | - | - | 58,949 |
| - | 1,099,826 | 2,780,108 | - | 7,407,136 |
| 64,235 | - | - | - | 64,235 |
| 64,235 | 1,150,308 | 2,877,056 | 2,687 | 9,556,596 |
| (64,235) | 753,524 | (2,876,613) | (1,603) | (1,152,562) |
| - | - | - | - | 44,735,000 |
| - | - | - | - | 1,069,279 |
| - | - | 50 | 22,350 | 866,499 |
| - | (1,831,564) | - | - | (3,707,948) |
| - | (1,831,564) | 50 | 22,350 | 42,962,830 |
| (64,235) | (1,078,040) | (2,876,563) | 20,747 | 41,810,268 |
| 743,148 | 2,463,460 | 5,244,839 | 341,120 | 21,328,399 |
| \$ 678,913 | \$ 1,385,420 | \$ 2,368,276 | \$ 361,867 | \$ 63,138,667 |

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
 BALANCES - BUDGET AND ACTUAL - (NON-GAAP BASIS) -
 CAPITAL PROJECTS FUNDS
 For The Year Ended December 31, 2013

| | Cumulative Capital Development | | | County Major Bridge | | |
|---------------------------------|--------------------------------|---|--|---------------------|---|--|
| | Final | Actual Budgetary Basis Amounts | Variance With Final Budget Positive (Negative) | Final | Actual Budgetary Basis Amounts | Variance With Final Budget Positive (Negative) |
| Revenues: | | | | | | |
| Taxes | \$ 2,727,739 | \$ 2,511,906 | \$ (215,833) | \$ 2,727,436 | \$ 2,511,906 | \$ (215,530) |
| Intergovernmental | 204,489 | 256,086 | 51,597 | 204,489 | 256,086 | 51,597 |
| Other | - | - | - | - | - | - |
| Total revenues | <u>2,932,228</u> | <u>2,767,992</u> | <u>(164,236)</u> | <u>2,931,925</u> | <u>2,767,992</u> | <u>(163,933)</u> |
| Expenditures: | | | | | | |
| Capital outlay | <u>3,839,918</u> | <u>3,483,363</u> | <u>356,555</u> | <u>1,001,946</u> | <u>-</u> | <u>1,001,946</u> |
| Total expenditures | <u>3,839,918</u> | <u>3,483,363</u> | <u>356,555</u> | <u>1,001,946</u> | <u>-</u> | <u>1,001,946</u> |
| Other financing sources (uses): | | | | | | |
| Transfers in | - | - | - | 345,889 | 345,889 | - |
| Transfers out | - | - | - | (1,000,000) | (1,000,000) | - |
| Total other financing uses | <u>-</u> | <u>-</u> | <u>-</u> | <u>(654,111)</u> | <u>(654,111)</u> | <u>-</u> |
| Net change in fund balances | (907,690) | (715,371) | 192,319 | 1,275,868 | 2,113,881 | 838,013 |
| Fund balances - beginning | <u>2,514,222</u> | <u>2,514,222</u> | <u>-</u> | <u>5,069,327</u> | <u>5,069,327</u> | <u>-</u> |
| Fund balances - ending | <u>\$ 1,606,532</u> | <u>\$ 1,798,851</u> | <u>\$ 192,319</u> | <u>\$ 6,345,195</u> | <u>\$ 7,183,208</u> | <u>\$ 838,013</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) |
| \$ 448,868 | \$ 413,352 | \$ (35,516) | \$ 5,904,043 | \$ 5,437,164 | \$ (466,879) |
| 35,068 | 42,138 | 7,070 | 444,046 | 554,310 | 110,264 |
| - | - | - | - | - | - |
| 483,936 | 455,490 | (28,446) | 6,348,089 | 5,991,474 | (356,615) |
| 355,781 | 176,110 | 179,671 | 5,197,645 | 3,659,473 | 1,538,172 |
| 355,781 | 176,110 | 179,671 | 5,197,645 | 3,659,473 | 1,538,172 |
| - | - | - | 345,889 | 345,889 | - |
| - | - | - | (1,000,000) | (1,000,000) | - |
| - | - | - | (654,111) | (654,111) | - |
| 128,155 | 279,380 | 151,225 | 496,333 | 1,677,890 | 1,181,557 |
| 801,344 | 801,344 | - | 8,384,893 | 8,384,893 | - |
| <u>\$ 929,499</u> | <u>\$ 1,080,724</u> | <u>\$ 151,225</u> | <u>\$ 8,881,226</u> | <u>\$ 10,062,783</u> | <u>\$ 1,181,557</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.

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.

Tax Sale Fees - To account for monies for properties sold at tax sale as set by Indiana Code 6-1.1-24.

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)

| | |
|---|---|
| Special Death Benefit Fee - | To account for fees collected and paid by Clerk of Circuit court as set out in Indiana Code 35-33-8. |
| 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. |
| 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. |
| City and Town Court Costs - | To account for monies collected by the Clerk of the Circuit Court, City or Town courts within the County and distributed as set by Indiana Code 33-37-7. |
| DLGF Homestead Property Database - | To account for monies received from tax and, if applicable, penalty due after the termination of deduction and, if applicable, from homestead credit per Indiana Code 6-1.1-36. |

FIDUCIARY FUNDS
(Continued)

- 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 POSITION -
 PENSION TRUST FUNDS
 December 31, 2013

| <u>Assets</u> | Sheriff's Retirement Plan | Sheriff's Benefit Plan | Totals |
|---------------------------------|---------------------------------|------------------------------|---------------|
| Cash and cash equivalents | \$ 1,151,339 | \$ 12,974 | \$ 1,164,313 |
| Investments at fair value: | | | |
| U.S. Government securities | 829,999 | - | 829,999 |
| Municipal bonds and notes | 737,056 | - | 737,056 |
| Corporate bonds and notes | 2,857,218 | - | 2,857,218 |
| Corporate equity instruments | 18,019,693 | 543,756 | 18,563,449 |
| Total investments | 22,443,966 | 543,756 | 22,987,722 |
| Receivables: | | | |
| Interest | 63,229 | 49 | 63,278 |
| Total assets | 23,658,534 | 556,779 | 24,215,313 |
| <u>Net Position</u> | | | |
| Net position held in trust for: | | | |
| Employees' pension benefits | 23,658,534 | 556,779 | 24,215,313 |
| Total net position | \$ 23,658,534 | \$ 556,779 | \$ 24,215,313 |

HAMILTON COUNTY
 COMBINING STATEMENT OF CHANGES IN PLAN NET POSITION -
 PENSION TRUST FUNDS
 For The Year Ended December 31, 2013

| <u>Additions</u> | <u>Sheriff's Retirement Plan</u> | <u>Sheriff's Benefit Plan</u> | <u>Totals</u> |
|---|--|---------------------------------------|----------------------|
| Contributions: | | | |
| Employer | \$ 1,182,633 | \$ 26,503 | \$ 1,209,136 |
| Investment income: | | | |
| Net increase in fair value of investments | 1,759,428 | 44,968 | 1,804,396 |
| Interest | <u>1,710,200</u> | <u>18,168</u> | <u>1,728,368</u> |
| Total investment income | <u>3,469,628</u> | <u>63,136</u> | <u>3,532,764</u> |
| Total additions | <u>4,652,261</u> | <u>89,639</u> | <u>4,741,900</u> |
| <u>Deductions</u> | | | |
| Benefits | 806,098 | 7,560 | 813,658 |
| Administrative expense | <u>140,633</u> | <u>28,768</u> | <u>169,401</u> |
| Total deductions | <u>946,731</u> | <u>36,328</u> | <u>983,059</u> |
| Changes in net position | 3,705,530 | 53,311 | 3,758,841 |
| Net position - beginning | <u>19,953,004</u> | <u>503,468</u> | <u>20,456,472</u> |
| Net position - ending | <u>\$ 23,658,534</u> | <u>\$ 556,779</u> | <u>\$ 24,215,313</u> |

HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 AGENCY FUNDS
 December 31, 2013

| <u>Assets</u> | <u>Tax Sale Surplus</u> | <u>Tax Sale Redemption</u> | <u>Surplus Tax</u> | <u>Tax Sales Fees</u> | <u>State Fines and Forfeitures</u> | <u>Clerk of the Circuit Court</u> | <u>County Sheriff</u> |
|---------------------------|-----------------------------|--------------------------------|--------------------|---------------------------|--|---------------------------------------|---------------------------|
| Cash and cash equivalents | \$ 6,615,614 | \$ 118,422 | \$ 1,363 | \$ 65,115 | \$ 45,153 | \$ 1,930,707 | \$ 18,025 |
| Receivables: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | 12,971 | - | - |
| Total assets | <u>\$ 6,615,614</u> | <u>\$ 118,422</u> | <u>\$ 1,363</u> | <u>\$ 65,115</u> | <u>\$ 58,124</u> | <u>\$ 1,930,707</u> | <u>\$ 18,025</u> |
| | | | | | | | |
| <u>Liabilities</u> | | | | | | | |
| Liabilities: | | | | | | | |
| State fees payable | \$ - | \$ - | \$ - | \$ 65,115 | \$ 58,124 | \$ - | \$ - |
| Trust funds payable | 6,615,614 | 118,422 | 1,363 | - | - | 1,930,707 | 18,025 |
| Total liabilities | <u>\$ 6,615,614</u> | <u>\$ 118,422</u> | <u>\$ 1,363</u> | <u>\$ 65,115</u> | <u>\$ 58,124</u> | <u>\$ 1,930,707</u> | <u>\$ 18,025</u> |

| County Treasurer | County Prosecutor | Infraction Judgment | Adult Offender Interstate Compact | Special Death Benefit Fee | Child Restraint System Fine | Mortgage Fee | Inheritance Tax |
|----------------------|----------------------|------------------------|--|---------------------------------|--------------------------------------|-----------------|--------------------|
| \$ 12,479,037 | \$ 225 | \$ 39,680 | \$ 250 | \$ 1,580 | \$ 125 | \$ 6,717 | \$ 129,180 |
| 13,374,270 | - | - | - | - | - | - | - |
| <u>9,755,698</u> | <u>-</u> | <u>24,481</u> | <u>-</u> | <u>1,220</u> | <u>250</u> | <u>-</u> | <u>-</u> |
| <u>\$ 35,609,005</u> | <u>\$ 225</u> | <u>\$ 64,161</u> | <u>\$ 250</u> | <u>\$ 2,800</u> | <u>\$ 375</u> | <u>\$ 6,717</u> | <u>\$ 129,180</u> |

| | | | | | | | |
|----------------------|---------------|------------------|---------------|-----------------|---------------|-----------------|-------------------|
| \$ - | \$ - | \$ 64,161 | \$ 250 | \$ 2,800 | \$ 375 | \$ 6,717 | \$ 129,180 |
| <u>35,609,005</u> | <u>225</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>\$ 35,609,005</u> | <u>\$ 225</u> | <u>\$ 64,161</u> | <u>\$ 250</u> | <u>\$ 2,800</u> | <u>\$ 375</u> | <u>\$ 6,717</u> | <u>\$ 129,180</u> |

Continued on next page

HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 AGENCY FUNDS
 December 31, 2013
 (Continued)

| <u>Assets</u> | <u>Tax Distribution</u> | <u>Overweight Vehicles</u> | <u>State Sales Disclosure Fee</u> | <u>Coroner's Training and Education</u> | <u>Education Plate Fee</u> | <u>Payroll Withholding</u> | <u>HEA 1001-2008 State Homestead Credit</u> |
|---------------------------|-----------------------------|--------------------------------|---|---|--------------------------------|--------------------------------|---|
| Cash and cash equivalents | \$ 265 | \$ 870 | \$ 4,625 | \$ 1,111 | \$ - | \$ - | \$ 5,985 |
| Receivables: | | | | | | | |
| Taxes | 33,687,912 | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | 300 | - | - |
| Total assets | <u>\$ 33,688,177</u> | <u>\$ 870</u> | <u>\$ 4,625</u> | <u>\$ 1,111</u> | <u>\$ 300</u> | <u>\$ -</u> | <u>\$ 5,985</u> |
| <u>Liabilities</u> | | | | | | | |
| Liabilities: | | | | | | | |
| State fees payable | \$ - | \$ 870 | \$ 4,625 | \$ 1,111 | \$ 300 | \$ - | \$ - |
| Trust funds payable | 33,688,177 | - | - | - | - | - | 5,985 |
| Total liabilities | <u>\$ 33,688,177</u> | <u>\$ 870</u> | <u>\$ 4,625</u> | <u>\$ 1,111</u> | <u>\$ 300</u> | <u>\$ -</u> | <u>\$ 5,985</u> |

| City and Town Court Costs | DLGF Homestead Property Database | Inmate Trust | Juvenile Inmate Trust | Totals |
|---------------------------------|---|-----------------|-----------------------------|----------------------|
| \$ 3,378 | \$ 190,862 | \$ 7,481 | \$ 392 | \$ 21,666,162 |
| - | - | - | - | 47,062,182 |
| - | - | - | - | 9,794,920 |
| <u>\$ 3,378</u> | <u>\$ 190,862</u> | <u>\$ 7,481</u> | <u>\$ 392</u> | <u>\$ 78,523,264</u> |

| | | | | |
|-----------------|-------------------|-----------------|---------------|----------------------|
| \$ - | \$ - | \$ - | \$ - | \$ 333,628 |
| <u>3,378</u> | <u>190,862</u> | <u>7,481</u> | <u>392</u> | <u>78,189,636</u> |
| <u>\$ 3,378</u> | <u>\$ 190,862</u> | <u>\$ 7,481</u> | <u>\$ 392</u> | <u>\$ 78,523,264</u> |

HAMILTON COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
 AGENCY FUNDS
 For The Year Ended December 31, 2013

| | Tax Sale Surplus | Tax Sale Redemption | Surplus Tax | Tax Sales Fees | State Fines And Forfeitures | Clerk of the Circuit Court | County Sheriff |
|---|---------------------|------------------------|-----------------|-------------------|-----------------------------------|-------------------------------|-------------------|
| Assets: | | | | | | | |
| Cash and cash equivalents, January 1 | \$ 5,491,699 | \$ 7,473 | \$ 2,003 | \$ 33,784 | \$ 47,366 | \$ 1,468,318 | \$ 19,026 |
| Additions | 7,972,574 | 648,677 | 2,743,072 | 31,331 | 234,460 | 60,585,536 | 28,549,466 |
| Deductions | (6,848,659) | (537,728) | (2,743,712) | - | (236,673) | (60,123,147) | (28,550,467) |
| Cash and cash equivalents, December 31 | <u>6,615,614</u> | <u>118,422</u> | <u>1,363</u> | <u>65,115</u> | <u>45,153</u> | <u>1,930,707</u> | <u>18,025</u> |
| Taxes receivable, January 1 | - | - | - | - | - | - | - |
| Additions | - | - | - | - | - | - | - |
| Deductions | - | - | - | - | - | - | - |
| Taxes receivable, December 31 | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Intergovernmental receivable, January 1 | - | - | - | - | 17,400 | - | - |
| Additions | - | - | - | - | 12,971 | - | - |
| Deductions | - | - | - | - | (17,400) | - | - |
| Intergovernmental receivable, December 31 | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>12,971</u> | <u>-</u> | <u>-</u> |
| Total assets, December 31 | <u>\$ 6,615,614</u> | <u>\$ 118,422</u> | <u>\$ 1,363</u> | <u>\$ 65,115</u> | <u>\$ 58,124</u> | <u>\$ 1,930,707</u> | <u>\$ 18,025</u> |
| Liabilities: | | | | | | | |
| State fees payable, January 1 | \$ - | \$ - | \$ - | \$ 33,784 | \$ 64,766 | \$ - | \$ - |
| Additions | - | - | - | 31,331 | 247,431 | - | - |
| Deductions | - | - | - | - | (254,073) | - | - |
| State fees payable, December 31 | <u>-</u> | <u>-</u> | <u>-</u> | <u>65,115</u> | <u>58,124</u> | <u>-</u> | <u>-</u> |
| Trust funds payable, January 1 | 5,491,699 | 7,473 | 2,003 | - | - | 1,468,318 | 19,026 |
| Additions | 7,972,574 | 648,677 | 2,743,072 | - | - | 60,585,536 | 28,549,466 |
| Deductions | (6,848,659) | (537,728) | (2,743,712) | - | - | (60,123,147) | (28,550,467) |
| Trust funds payable, December 31 | <u>6,615,614</u> | <u>118,422</u> | <u>1,363</u> | <u>-</u> | <u>-</u> | <u>1,930,707</u> | <u>18,025</u> |
| Total liabilities, December 31 | <u>\$ 6,615,614</u> | <u>\$ 118,422</u> | <u>\$ 1,363</u> | <u>\$ 65,115</u> | <u>\$ 58,124</u> | <u>\$ 1,930,707</u> | <u>\$ 18,025</u> |

| County Treasurer | County Prosecutor | Infraction Judgment | Adult Offender Interstate Compact | Special Death Benefit Fee | Child Restraint System Fine | Mortgage Fee | Inheritance Tax |
|----------------------|----------------------|------------------------|--|---------------------------------|--------------------------------------|-----------------|--------------------|
| \$ 10,221,869 | \$ 225 | \$ 40,855 | \$ 500 | \$ 910 | \$ 202 | \$ 11,790 | \$ 1,916,879 |
| 491,656,636 | 45,486 | 444,400 | 3,125 | 17,430 | 3,470 | 52,445 | 3,180,534 |
| (489,399,468) | (45,486) | (445,575) | (3,375) | (16,760) | (3,547) | (57,518) | (4,968,233) |
| <u>12,479,037</u> | <u>225</u> | <u>39,680</u> | <u>250</u> | <u>1,580</u> | <u>125</u> | <u>6,717</u> | <u>129,180</u> |
| 13,023,980 | - | - | - | - | - | - | - |
| 422,199,145 | - | - | - | - | - | - | - |
| (421,848,855) | - | - | - | - | - | - | - |
| <u>13,374,270</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 9,103,156 | - | 19,869 | - | - | 250 | - | - |
| 51,229,144 | - | 24,481 | - | 1,220 | 250 | - | - |
| (50,576,602) | - | (19,869) | - | - | (250) | - | - |
| <u>9,755,698</u> | <u>-</u> | <u>24,481</u> | <u>-</u> | <u>1,220</u> | <u>250</u> | <u>-</u> | <u>-</u> |
| <u>\$ 35,609,005</u> | <u>\$ 225</u> | <u>\$ 64,161</u> | <u>\$ 250</u> | <u>\$ 2,800</u> | <u>\$ 375</u> | <u>\$ 6,717</u> | <u>\$ 129,180</u> |
| \$ - | \$ - | \$ 60,724 | \$ 500 | \$ 910 | \$ 452 | \$ 11,790 | \$ 1,916,879 |
| - | - | 468,881 | 3,125 | 18,650 | 3,720 | 52,445 | 3,180,534 |
| - | - | (465,444) | (3,375) | (16,760) | (3,797) | (57,518) | (4,968,233) |
| <u>-</u> | <u>-</u> | <u>64,161</u> | <u>250</u> | <u>2,800</u> | <u>375</u> | <u>6,717</u> | <u>129,180</u> |
| 32,349,005 | 225 | - | - | - | - | - | - |
| 492,309,178 | 45,486 | - | - | - | - | - | - |
| (489,049,178) | (45,486) | - | - | - | - | - | - |
| <u>35,609,005</u> | <u>225</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>\$ 35,609,005</u> | <u>\$ 225</u> | <u>\$ 64,161</u> | <u>\$ 250</u> | <u>\$ 2,800</u> | <u>\$ 375</u> | <u>\$ 6,717</u> | <u>\$ 129,180</u> |

Continued on next page

HAMILTON COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
 AGENCY FUNDS
 For The Year Ended December 31, 2013
 (Continued)

| | Tax Distribution | Overweight Vehicles | State Sales Disclosure Fee | Coroner's Training and Education | Education Plate Fee | Payroll Withholding |
|---|-----------------------------|------------------------|----------------------------------|--|------------------------|------------------------|
| Assets: | | | | | | |
| Cash and cash equivalents, January 1 | \$ 265 | \$ - | \$ 4,140 | \$ 854 | \$ - | \$ - |
| Additions | 475,017,564 | 1,181 | 50,085 | 11,866 | 8,906 | 72,418 |
| Deductions | <u>(475,017,564)</u> | <u>(311)</u> | <u>(49,600)</u> | <u>(11,609)</u> | <u>(8,906)</u> | <u>(72,418)</u> |
| Cash and cash equivalents, December 31 | <u>265</u> | <u>870</u> | <u>4,625</u> | <u>1,111</u> | <u>-</u> | <u>-</u> |
| Taxes receivable, January 1 | 15,164,770 | - | - | - | - | - |
| Additions | 33,687,912 | - | - | - | - | - |
| Deductions | <u>(15,164,770)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Taxes receivable, December 31 | <u>33,687,912</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Intergovernmental receivable, January 1 | - | - | - | - | 863 | - |
| Additions | - | - | - | - | 300 | - |
| Deductions | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(863)</u> | <u>-</u> |
| Intergovernmental receivable, December 31 | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>300</u> | <u>-</u> |
| Total assets, December 31 | <u>\$ 33,688,177</u> | <u>\$ 870</u> | <u>\$ 4,625</u> | <u>\$ 1,111</u> | <u>\$ 300</u> | <u>\$ -</u> |
| Liabilities: | | | | | | |
| State fees payable, January 1 | \$ - | \$ - | \$ 4,140 | \$ 854 | \$ 863 | \$ - |
| Additions | - | 1,181 | 50,085 | 11,866 | 9,206 | - |
| Deductions | <u>-</u> | <u>(311)</u> | <u>(49,600)</u> | <u>(11,609)</u> | <u>(9,769)</u> | <u>-</u> |
| State fees payable, December 31 | <u>-</u> | <u>870</u> | <u>4,625</u> | <u>1,111</u> | <u>300</u> | <u>-</u> |
| Trust funds payable, January 1 | 15,165,035 | - | - | - | - | - |
| Additions | 475,017,564 | - | - | - | - | 72,418 |
| Deductions | <u>(456,494,422)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(72,418)</u> |
| Trust funds payable, December 31 | <u>33,688,177</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total liabilities, December 31 | <u>\$ 33,688,177</u> | <u>\$ 870</u> | <u>\$ 4,625</u> | <u>\$ 1,111</u> | <u>\$ 300</u> | <u>\$ -</u> |

| HEA 1001-2008 State Homestead Credit | City and Town Court Costs | DLGF Homestead Property Database | Inmate Trust | Juvenile Inmate Trust | Totals |
|---|---------------------------------|---|-----------------|-----------------------------|----------------------|
| \$ 5,293 | \$ 3,272 | \$ 504 | \$ 21,389 | \$ 282 | \$ 19,298,898 |
| 692 | 43,931 | 227,896 | 644,583 | 11,086 | 1,072,258,850 |
| - | (43,825) | (37,538) | (658,491) | (10,976) | (1,069,891,586) |
| <u>5,985</u> | <u>3,378</u> | <u>190,862</u> | <u>7,481</u> | <u>392</u> | <u>21,666,162</u> |
| - | - | - | - | - | 28,188,750 |
| - | - | - | - | - | 455,887,057 |
| - | - | - | - | - | (437,013,625) |
| - | - | - | - | - | <u>47,062,182</u> |
| - | - | - | - | - | 9,141,538 |
| - | - | - | - | - | 51,268,366 |
| - | - | - | - | - | (50,614,984) |
| - | - | - | - | - | <u>9,794,920</u> |
| <u>\$ 5,985</u> | <u>\$ 3,378</u> | <u>\$ 190,862</u> | <u>\$ 7,481</u> | <u>\$ 392</u> | <u>\$ 78,523,264</u> |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,095,662 |
| - | - | - | - | - | 4,078,455 |
| - | - | - | - | - | (5,840,489) |
| - | - | - | - | - | <u>333,628</u> |
| 5,293 | 3,272 | 504 | 21,389 | 282 | 54,533,524 |
| 692 | 43,931 | 227,896 | 644,583 | 11,086 | 1,068,872,159 |
| - | (43,825) | (37,538) | (658,491) | (10,976) | (1,045,216,047) |
| <u>5,985</u> | <u>3,378</u> | <u>190,862</u> | <u>7,481</u> | <u>392</u> | <u>78,189,636</u> |
| <u>\$ 5,985</u> | <u>\$ 3,378</u> | <u>\$ 190,862</u> | <u>\$ 7,481</u> | <u>\$ 392</u> | <u>\$ 78,523,264</u> |

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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. | 199-205 |
| Revenue Capacity These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax. | 206-209 |
| 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. | 210-216 |
| 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. | 217-219 |
| 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. | 220-221 |

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

HAMILTON COUNTY
Net Position by Component
As of December 31,

| | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Primary Government | | | | | | | | | | |
| Governmental Activities: | | | | | | | | | | |
| Net investment in capital assets | \$ 656,847,789 | \$ 640,241,102 | \$ 631,749,768 | \$ 639,950,344 | \$ 671,245,107 | \$ 653,431,968 | \$ 626,162,324 | \$ 616,426,261 | \$ 617,340,959 | \$ 587,501,012 |
| Restricted | 112,939,898 | 63,637,654 | 60,464,254 | 80,663,541 | 85,063,021 | 92,258,357 | 107,049,897 | 94,266,822 | 82,721,769 | 85,245,850 |
| Unrestricted | 39,361,036 | 73,014,690 | 58,514,325 | 18,996,955 | 40,182,481 | 30,971,460 | 27,669,770 | 25,186,044 | 35,020,252 | 17,985,349 |
| Total governmental activities net position | \$ 809,148,723 | \$ 776,893,446 | \$ 750,728,347 | \$ 739,610,840 | \$ 796,490,609 | \$ 776,661,785 | \$ 760,881,991 | \$ 735,879,127 | \$ 735,082,980 | \$ 690,732,211 |
| Component Unit-Activities | | | | | | | | | | |
| Riverview Hospital: | | | | | | | | | | |
| Net investment in capital assets | \$ 56,167,053 | \$ 48,472,711 | \$ 41,702,124 | \$ 37,690,317 | \$ 35,981,705 | \$ 37,846,292 | \$ 31,118,419 | \$ 32,392,046 | \$ 21,221,464 | \$ 8,224,358 |
| Restricted | 7,254,137 | 5,704,712 | 6,376,685 | 6,865,899 | 11,226,658 | 10,604,933 | 9,144,852 | 5,691,411 | 9,370,894 | 24,521,745 |
| Unrestricted | 103,509,121 | 83,748,285 | 72,805,987 | 71,365,996 | 62,454,798 | 50,502,391 | 59,737,270 | 61,853,425 | 60,622,512 | 53,957,678 |
| Total component unit net position | \$ 166,930,311 | \$ 137,925,708 | \$ 120,884,796 | \$ 115,922,212 | \$ 109,663,161 | \$ 98,953,616 | \$ 100,000,541 | \$ 99,936,882 | \$ 91,214,870 | \$ 86,703,781 |

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.

e Restated to reflect prior period adjustments for implementation of GASB 65.

f Four bonds issued at the end of the year increased the restricted portion of net position

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

| | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 |
|--|----------------------|----------------------|----------------------|------------------------|----------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Governmental Activities | | | | | | | | | | |
| Expenses: | | | | | | | | | | |
| General government | \$ 62,890,150 | \$ 56,996,317 | \$ 61,160,722 | \$ 57,742,466 | \$ 64,275,635 | \$ 56,095,188 | \$ 44,501,958 | \$ 78,305,736 | \$ 39,058,376 | \$ 43,073,650 |
| Public safety | 35,733,346 | 27,954,023 | 28,835,492 | 32,614,575 | 30,778,837 | 35,800,786 | 24,863,518 | 20,730,240 | 21,600,044 | 20,298,770 |
| Highways and streets | 10,450,387 | 11,367,240 | 33,678,114 | 74,094,190 | 18,265,047 | 43,931,328 | 15,881,328 | 22,554,847 | 12,433,892 | 14,143,946 |
| Health and welfare | 2,741,453 | 2,677,777 | 2,367,713 | 2,579,909 | 2,381,604 | 5,841,820 | 4,406,379 | 5,279,507 | 5,148,726 | 2,798,603 |
| Culture and recreation | 3,672,916 | 3,468,018 | 3,028,004 | 4,567,425 | 3,705,491 | 3,120,330 | 3,578,215 | 3,120,330 | 3,475,719 | 5,993,096 |
| Interest on long-term debt | 8,254,211 | 9,840,027 | 8,018,984 | 7,954,808 | 6,633,468 | 7,597,809 | 8,060,855 | 7,478,008 | 4,273,378 | 6,109,918 |
| Total expenses | 123,742,463 | 112,303,402 | 137,089,329 | 179,640,062 | 126,040,062 | 125,335,837 | 129,346,284 | 137,468,668 | 85,990,135 | 92,418,183 |
| Program Revenues: | | | | | | | | | | |
| Charges for services: | | | | | | | | | | |
| General government | 10,450,121 | 9,082,830 | 6,724,074 | 5,295,050 | 5,978,833 | 6,417,911 | 6,809,858 | 5,772,715 | 5,495,772 | 5,279,096 |
| Public safety | 7,749,126 | 7,057,481 | 8,199,404 | 9,339,202 | 8,729,255 | 8,603,567 | 7,047,065 | 7,163,620 | 7,439,263 | 4,958,027 |
| Highways and streets | 376,697 | 155,400 | 30,940 | 54,480 | 16,885 | 44,598 | 139,137 | 137,480 | 174,164 | 248,107 |
| Health and welfare | 742,016 | 1,061,752 | 507,408 | 494,444 | 655,412 | 1,823,422 | 1,275,293 | 1,181,456 | 1,035,839 | 782,791 |
| Culture and recreation | 493,045 | 417,388 | 389,021 | 403,009 | 437,488 | 391,469 | 360,053 | 353,909 | 357,531 | 330,418 |
| Operating grants and contributions: | | | | | | | | | | |
| General government | 8,379,248 | 6,640,982 | 7,175,204 | 9,926,144 | 16,530,733 | 8,374,431 | 5,850,488 | 6,886,829 | 6,872,737 | 5,027,642 |
| Public safety | 8,473,259 | 5,468,771 | 4,605,601 | 5,808,703 | 2,995,526 | 2,420,434 | 2,517,268 | 3,129,883 | 4,003,709 | 2,953,142 |
| Highways and streets | 5,924,720 | 5,182,643 | 5,170,357 | 5,902,268 | 10,093,469 | 5,642,258 | 17,306,626 | 7,625,202 | 6,698,387 | 8,406,831 |
| Health and welfare | 659,833 | 368,967 | 831,486 | 1,006,190 | 1,091,017 | 1,052,840 | 722,049 | 851,595 | 844,948 | 822,611 |
| Culture and recreation | 398,747 | 287,591 | 369,366 | 790,632 | 333,545 | 315,316 | 401,307 | 227,049 | 569,904 | 256,090 |
| Capital grants and contributions: | 6,794,143 | 4,423,892 | 9,867,149 | 4,812,385 | 3,763,146 | 7,926,545 | 12,395,932 | 12,309,383 | 12,213,468 | - |
| Total revenues | 50,440,955 | 40,147,697 | 43,870,010 | 43,832,507 | 50,569,309 | 43,012,791 | 54,825,076 | 45,639,121 | 45,706,722 | 29,065,355 |
| Net revenues (expenses): | (73,301,508) | (72,155,705) | (93,219,319) | (135,720,866) | (75,470,753) | (82,323,046) | (74,523,208) | (91,829,547) | (40,283,413) | (63,352,828) |
| General revenues and other changes in net position: | | | | | | | | | | |
| Taxes: | | | | | | | | | | |
| Property taxes | 57,844,937 | 56,348,053 | 55,268,441 | 54,843,844 | 55,031,562 | 51,016,072 | 52,501,650 | 45,297,573 | 42,910,222 | 35,990,357 |
| County option income tax | 40,714,823 | 34,780,439 | 43,005,739 | 17,603,371 | 32,705,361 | 36,860,794 | 32,254,052 | 32,565,870 | 33,796,846 | 25,068,745 |
| Other taxes | 5,955,657 | 5,978,131 | 5,084,045 | 4,753,964 | 4,217,961 | 4,483,627 | 4,178,416 | 3,216,489 | 1,781,189 | 929,290 |
| Other | 616,801 | 826,901 | 468,076 | 752,466 | 2,121,652 | 580,834 | 559,484 | 530,609 | 1,922,822 | 1,093,985 |
| Reimbursements | - | - | - | - | - | - | 1,054,744 | 3,055,265 | - | - |
| Unrestricted investment earnings | 424,567 | 387,280 | 510,525 | 887,452 | 1,223,061 | 5,861,513 | 8,977,726 | 8,622,501 | 4,221,366 | 2,120,745 |
| Total general revenue | 105,556,785 | 98,320,804 | 104,336,826 | 78,841,097 | 95,295,997 | 98,802,840 | 99,525,072 | 93,286,307 | 84,634,445 | 65,203,022 |
| Changes in net position for Governmental Activities | \$ 32,255,277 | \$ 26,165,099 | \$ 11,117,507 | \$ (56,879,769) | \$ 19,828,824 | \$ 15,779,794 | \$ 25,002,864 | \$ 1,458,760 | \$ 44,351,032 | \$ 1,850,194 |

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

| Component Unit Activities | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenses: | | | | | | | | | | |
| Riverview Hospital | \$ 410,863,416 | \$ 342,256,960 | \$ 183,731,790 | \$ 136,289,260 | \$ 133,641,110 | \$ 141,201,590 | \$ 131,104,784 | \$ 122,927,204 | \$ 116,744,220 | \$ 104,899,403 |
| Total expenses | 410,863,416 | 342,256,960 | 183,731,790 | 136,289,260 | 133,641,110 | 141,201,590 | 131,104,784 | 122,927,204 | 116,744,220 | 104,899,403 |
| Program Revenues: | | | | | | | | | | |
| Charges for services | 434,284,519 | 354,958,084 | 188,021,203 | 138,246,885 | 137,073,497 | 138,554,069 | 128,470,518 | 128,303,583 | 118,820,212 | 110,545,926 |
| Total revenues | 434,284,519 | 354,958,084 | 188,021,203 | 138,246,885 | 137,073,497 | 138,554,069 | 128,470,518 | 128,303,583 | 118,820,212 | 110,545,926 |
| Net revenues (expenses): | 23,421,103 | 12,701,124 | 4,289,413 | 1,957,625 | 3,432,387 | (2,647,521) | (2,634,266) | 5,376,379 | 2,075,992 | 5,646,523 |
| General revenues and other changes in net position: | | | | | | | | | | |
| Non-capital contributions | 172,555 | - | - | - | - | - | - | - | - | - |
| Capital contributions | - | - | 345,000 | - | - | - | - | - | - | 1,500,000 |
| Miscellaneous | - | - | 328,171 | 393,496 | - | - | - | - | - | - |
| Unrestricted investment earnings | 6,234,588 | 4,339,788 | - | 3,907,930 | 7,277,158 | 1,600,596 | 2,799,579 | 3,345,633 | 2,435,097 | 1,809,352 |
| Total general revenues | 6,407,143 | 4,339,788 | 673,171 | 4,301,426 | 7,277,158 | 1,600,596 | 2,799,579 | 3,345,633 | 2,435,097 | 3,309,352 |
| Changes in net position for Component Unit Activities | \$ 29,828,246 | \$ 17,040,912 | \$ 4,962,584 | \$ 6,259,051 | \$ 10,709,545 | \$ (1,046,925) | \$ 165,313 | \$ 8,722,012 | \$ 4,511,089 | \$ 8,955,875 |

- a The increase in property tax revenues related mainly to new debt services levies and additional tax increment revenue captured.
- b Includes contributed storm drain infrastructure and federal grant funds for park improvements.
- c Includes county roads that were annexed into municipalities.
- d Reimbursement from City of Noblesville for the 146th Street extension project.
- e Includes interest earnings generated by higher interest rates on short term investments.
- f 2006 includes the impact of \$36 million in disposals of roadways assets which were annexed by municipalities.
- g 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.
- h Increase in appeals for adjustment to the levy were over the standard 4% increase allowed due to juvenile detention center, superior court and growth.
- i Reflects \$9.8 million Federal Highway Fund grant for 146th Street project.
- j 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.
- k 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.
- l 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.
- m Majority of this increase was a result of 16 new employees and numerous capital expenditures.
- n Reflects Runway construction grant as large part of this increase.
- o Majority of this increase reflects the contributions for Ohio Road Bridge.
- p Shift in investment earnings from 2008 to 2009 reflects change in net market value realized gains and losses on investment fund.
- q 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.
- r COT revenues decreased due to the economic downturn and the overpayment in distributions.
- s COT revenues increased due to the economic improvement and the correction of a calculation error at the State.
- t The increase in revenues and expenses for the discretely presented component unit is due to the entrance of the unit into long-term care
- u The decrease in Highways and Street is attributed to the disposal of roadway/bridge assets which were annexed by other municipalities.
- v Increase attributable to increase in special assessments collected and increase in internal service funds
- w Increase in permits issued in 2012
- x Conversion from local collections from phone companies for 911 system to State collection
- y Decrease in contributions from private developers in 2012
- z Decrease in the amount of grants funds received in 2012
- aa Adjusted expense for the implementation of GASB 65
- ab Increase in collections for non-verification from home owners of the homestead credit, unit by statute can collect back three years plus civil penalty
- ac Increase in amount of grants from Federal and state
- ad Increase in contributions from private developers in 2013
- ae COT revenues increased due to the economic improvement and employment.
- af Decrease due to the retirement of bond issues
- ag Initial outlay for airport buildings for airport authority; fiber optic ring upgrade; performance bonuses; increase in economic development; increase in contributions for PBF
- ah Increase due to Statewide 911 addition of employees and benefits

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

| | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 |
|------------------------------------|--------------------------|----------------|----------------|----------------|----------------|----------------|--------------------------|----------------|---------------|-------------------------|
| General Fund | | | | | | | | | | |
| Assigned | \$ 389,658 | \$ 593,893 | \$ 937,768 | \$ 788,554 | \$ 2,085,804 | \$ 2,770,998 | \$ 1,189,545 | \$ 2,768,446 | \$ 631,986 | \$ 1,446,112 |
| Unassigned | 24,850,647 ^e | 33,941,215 | 28,946,402 | 10,886,344 | 18,448,068 | 23,991,517 | 24,334,664 | 21,876,315 | 18,384,484 | 7,914,885 |
| Total general fund | \$ 25,240,305 | \$ 34,535,108 | \$ 29,884,170 | \$ 11,674,898 | \$ 20,533,872 | \$ 26,762,515 | \$ 25,524,209 | \$ 24,644,761 | \$ 19,016,470 | \$ 9,360,997 |
| All other governmental funds: | | | | | | | | | | |
| Nonspendable | | | | | | | | | | |
| Restricted | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 28,476 | \$ 28,476 | \$ 28,476 | \$ 28,476 | \$ 28,476 |
| Committed | 151,650,508 ^c | 101,800,900 | 79,137,031 | 74,333,097 | 78,982,684 | 87,005,804 | 112,678,562 ^b | 97,644,128 | 87,937,721 | 83,893,045 ^a |
| Assigned | 25,172,710 ^d | 5,282,846 | 15,694,304 | 16,938,643 | 18,054,388 | 12,111,834 | 2,440,932 | 3,064,253 | 2,067,423 | 3,700,348 |
| Unassigned | 2,493,674 | 3,583,781 | 5,304,176 | 8,774,045 | 8,880,702 | 12,842,681 | 8,385,843 | 5,689,028 | 6,701,442 | 5,583,012 |
| | - | - | - | - | - | (14,447) | (262,207) | - | (9,720) | (340,250) |
| Total all other governmental funds | \$ 179,316,892 | \$ 110,667,527 | \$ 100,135,511 | \$ 100,045,785 | \$ 105,917,774 | \$ 111,974,348 | \$ 123,271,606 | \$ 106,425,885 | \$ 96,725,342 | \$ 92,864,631 |

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.

c Includes the proceeds from the general obligation bonds series A - D issued at the end of the year.

d Includes the new fund committed for public safety

e Decrease reflects the removal of COIT revenues and expenses for the clerk (general government) and public safety

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

| | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 |
|--|-----------------------------|----------------------------|-----------------------------|----------------------------|-----------------|----------------------------|-------------------------|----------------------------|----------------------------|----------------|
| Revenues | | | | | | | | | | |
| Taxes | \$ 104,398,474 ⁿ | \$ 96,539,771 ⁱ | \$ 103,363,265 ^j | \$ 78,311,876 ⁱ | \$ 90,366,481 | \$ 91,096,496 | \$ 88,799,368 | \$ 80,699,734 ^b | \$ 78,323,165 ^a | \$ 62,883,816 |
| License and permits | 454,412 | 447,799 | 359,595 | 346,595 | 234,679 | 334,110 | 334,450 | 270,880 | 253,955 | 289,132 |
| Intergovernmental | 23,835,807 ^m | 17,948,954 | 18,152,014 ^k | 23,433,937 | 32,488,290 | 17,805,279 | 26,797,738 ^e | 19,418,342 | 18,990,685 | 17,466,316 |
| Charges for services | 13,225,204 ^o | 9,753,071 | 9,035,329 | 10,084,179 | 10,430,427 | 11,382,143 | 10,561,668 | 9,633,793 | 10,270,077 | 7,435,997 |
| Fines and forfeits | 2,431,387 | 2,196,665 | 2,474,841 | 2,927,277 | 2,710,634 | 2,448,768 | 1,913,909 | 1,999,846 | 2,144,504 | 2,100,170 |
| Special assessments | 3,235,161 | 3,357,882 ^l | 2,719,047 | 2,228,134 | 1,758,937 | 2,521,739 | 2,159,681 | 1,884,473 | 1,547,029 | 904,464 |
| Miscellaneous | 1,041,368 | 1,214,181 | 978,601 | 1,639,918 | 3,344,713 | 6,442,347 | 10,591,954 | 12,208,375 | 6,144,188 | 3,214,730 |
| Total revenues | \$ 148,621,813 | \$ 131,458,323 | \$ 137,082,692 | \$ 118,971,916 | \$ 141,334,161 | \$ 132,030,882 | \$ 141,158,768 | \$ 126,115,443 | \$ 117,673,603 | \$ 94,094,625 |
| Expenditures | | | | | | | | | | |
| Current: | | | | | | | | | | |
| General government | \$ 52,857,117 | \$ 51,519,392 | \$ 48,834,461 | \$ 52,056,141 | \$ 56,047,316 | \$ 48,165,127 ^g | \$ 37,685,322 | \$ 38,010,353 | \$ 33,088,848 | \$ 35,158,144 |
| Public safety | 33,403,568 ^p | 27,209,499 | 26,334,037 | 28,719,122 | 28,093,082 | 27,325,688 ^h | 20,749,463 | 19,241,551 | 20,609,920 | 19,116,279 |
| Highways and streets | 5,660,290 | 5,511,815 | 4,559,749 | 5,569,390 | 12,164,106 | 7,469,724 | 4,722,372 | 21,988,884 ^c | 7,048,995 | 8,007,748 |
| Health and welfare | 2,778,524 | 2,646,651 | 2,345,495 | 2,774,047 | 3,481,318 | 5,821,709 | 4,382,814 | 5,271,473 | 5,142,700 | 3,659,547 |
| Culture and recreation | 2,985,029 | 2,812,597 | 2,792,214 | 3,337,371 | 3,061,318 | 3,133,379 | 2,566,844 | 2,334,293 | 2,122,797 | 2,162,431 |
| Capital outlay | 16,294,129 | 9,825,789 | 23,735,160 | 34,199,537 | 30,864,954 | 48,118,634 | 50,512,284 | 36,687,687 | 31,153,451 | 20,477,613 |
| Debt service: | | | | | | | | | | |
| Principal | 13,020,000 | 12,470,000 | 12,530,000 | 12,160,000 | 13,155,000 | 38,330,000 ^f | 24,975,000 ^d | 12,060,000 | 10,880,000 | 9,015,000 |
| Interest | 7,210,515 | 10,500,930 | 7,769,015 | 9,363,892 | 8,820,728 | 8,532,355 | 8,139,986 | 6,236,620 | 6,678,187 | 5,664,672 |
| Issuance cost | 862,358 | 446,913 | 565,071 | 410,128 | 97,071 | 437,483 | 99,514 | 369,723 | 970,222 | - |
| Total expenditures | \$ 135,071,530 | \$ 122,943,586 | \$ 129,465,202 | \$ 148,589,628 | \$ 155,784,893 | \$ 187,334,099 | \$ 153,833,599 | \$ 142,200,584 | \$ 117,695,120 | \$ 103,261,434 |
| Excess (deficiency) of revenues over (under) expenditures | \$ 13,550,283 | \$ 8,514,737 | \$ 7,617,490 | \$ (29,617,712) | \$ (14,450,732) | \$ (55,303,217) | \$ (12,674,831) | \$ (16,085,141) | \$ (21,517) | \$ (9,166,809) |

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

| | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 |
|--|----------------------------------|----------------------|----------------------|------------------------|------------------------|------------------------|----------------------|----------------------|----------------------|----------------------|
| Other Financing Sources (Uses) | | | | | | | | | | |
| Transfers in | 39,028,286 | 41,307,641 | 24,099,144 | 22,542,840 | 42,545,302 | 49,459,013 | 24,119,588 | 28,869,366 | 22,370,927 | 29,912,796 |
| Transfers out | (39,028,286) | (41,307,641) | (24,099,144) | (22,542,840) | (42,545,302) | (49,459,013) | (24,119,588) | (28,869,366) | (22,370,927) | (29,912,796) |
| Issuance of debt | 44,735,000 | 28,000,000 | 23,625,000 | 26,610,000 | 2,150,000 | 41,655,000 | 30,400,000 | 31,180,000 | 60,670,000 | 35,010,000 |
| Bond premiums/discounts | 1,069,279 | 2,768,217 | (63,492) | 71,749 | 15,515 | 1,960,735 | - | (158,247) | 1,975,164 | 1,001,259 |
| Contributions | - | - | - | - | - | 1,628,530 | - | - | - | - |
| Payment to refunded bond escrow | - | (24,100,000) | (12,880,000) | (11,795,000) | - | - | - | - | (49,107,200) | - |
| Total other financing sources (uses) | \$ 45,804,279 | \$ 6,668,217 | \$ 10,681,508 | \$ 14,886,749 | \$ 2,165,515 | \$ 45,244,265 | \$ 30,400,000 | \$ 31,021,753 | \$ 13,537,964 | \$ 36,011,259 |
| Net change in fund balance | \$ 59,354,562^a | \$ 15,182,954 | \$ 18,298,998 | \$ (14,730,963) | \$ (12,285,217) | \$ (10,058,952) | \$ 17,725,169 | \$ 14,936,612 | \$ 13,516,447 | \$ 26,844,450 |
| Debt service as a percentage of noncapital expenditures | 17.0% | 20.3% | 19.2% | 18.8% | 17.6% | 33.7% | 32.1% | 17.3% | 20.3% | 17.7% |

a Taxes increased primarily due to \$8.7 million increase in COIT and \$6.9 million increase in property taxes.

b Taxes increased primarily due to \$2.4 million increase in property taxes offset by a reduction of \$1.2 million in COIT.

c Increase in Highway and Streets were due to road and infrastructure improvements for various projects throughout the County, most notably those serving the Thomson Economic Development area.

d The County redeemed a \$13.8 million bond anticipation note in 2007.

e Includes \$9.8 million in federal highway funds for 146th street project.

f County redeemed \$28 million in bond anticipation notes in 2008.

g Increase is a result of implementation of GASB 45 and the addition of 19 new positions throughout various County departments.

h Due to the addition of personnel to staff the north section of the new community corrections center and new juvenile corrections facility.

i Due primarily to decrease in COIT distribution.

j Due to increase in COIT distribution due to error in calculation of distribution at state level in 2011

k Due to decrease in grant funds from federal and state

l Increase in special assessment rates in 2012

m Due to increase in grant funds from federal and state

n Due to an increase in income tax revenue

o Increase due to Statewide 911 interlocal agreements and increase in non-verification by homeowners of Homestead Credit (unit by statute could go back and collect three years plus civil penalty)

p Increase due to the addition of employees and benefits for the Statewide 911

q Fund balance includes bond issues of \$44,375,000

HAMILTON COUNTY

Assessed Value and True Value of Taxable Property

For the years ending December 31,

Real Property

| Year Payable | Real Property | | | | Other (1) | Less: Appeals Withheld | Total |
|--------------|--------------------|------------------|----------------|----------------|----------------|------------------------|-------|
| | Residential | Commercial | Industry | Other (1) | | | |
| 2013 | \$ 12,291,952,678 | \$ 5,592,028,672 | \$ 374,896,300 | \$ 446,004,912 | \$ 495,094,618 | \$ 18,209,787,944 | |
| 2012 | 12,264,017,166 | 5,716,776,272 | 381,169,428 | 447,178,677 | 301,731,195 | 18,507,410,348 | |
| 2011 | 11,794,909,914 | 5,717,344,071 | 354,902,433 | 414,941,472 | 304,040,862 | 17,978,057,028 | |
| 2010 | 12,396,224,453 | 5,755,695,533 | 404,225,903 | 415,448,349 | 600,866,683 | 18,370,727,555 | |
| 2009 | 12,258,805,624 (3) | 5,469,112,940 | 379,896,375 | 413,614,113 | 258,776,450 | 18,262,652,599 | |
| 2008 | 16,773,504,215 | 5,101,737,575 | 359,993,538 | 466,178,994 | 476,630,170 | 22,224,784,152 | |
| 2007 | 15,421,105,681 | 4,845,717,397 | 352,722,867 | 462,767,205 | 737,904,105 | 20,344,409,045 | |
| 2006 | 12,656,917,950 | 3,599,932,884 | 301,677,234 | 439,281,216 | - | 16,997,809,284 | |
| 2005 | 11,687,330,034 | 3,307,674,474 | 291,548,403 | 468,646,104 | - | 15,755,199,015 | |
| 2004 | 10,975,409,861 | 3,222,847,661 | 289,877,313 | 624,494,535 | 156,653,992 | 14,955,975,378 | |

| Year Payable | Total Real and Personal Property (2) | | | | Less: Tax Increment District | True Tax Value | Assessed Value (4) | Total Direct Tax Rate |
|--------------|--------------------------------------|-------------------|------------------|-------------------|------------------------------|----------------|--------------------|-----------------------|
| | Personal Property (2) | Commercial | Industry | Other (1) | | | | |
| 2013 | \$ 1,212,175,510 | \$ 19,421,963,454 | \$ 2,157,793,945 | \$ 17,264,169,509 | \$ 5,754,723,170 | \$ 0.3074 | | |
| 2012 | 1,199,590,124 | 19,707,000,472 | 2,200,923,200 | 17,506,077,272 | 5,835,359,091 | 0.2901 | | |
| 2011 | 1,288,677,886 | 19,266,734,914 | 2,180,807,436 | 17,085,927,478 | 5,695,309,159 | 0.2769 | | |
| 2010 | 1,206,989,103 | 19,577,716,658 | 1,915,574,707 | 17,662,141,951 | 5,887,380,650 | 0.2724 | | |
| 2009 | 1,195,664,865 | 19,458,317,464 | 1,908,810,930 | 17,549,506,534 | 5,849,835,511 | 0.2753 | | |
| 2008 | 1,134,090,918 | 23,358,875,070 | 1,461,412,812 | 21,897,462,258 | 7,299,154,086 | 0.2131 | | |
| 2007 | 1,057,597,194 | 21,402,006,239 | 1,105,723,107 | 20,296,283,132 | 6,765,427,711 | 0.2191 | | |
| 2006 | 1,363,593,593 | 18,361,402,877 | 869,947,086 | 17,491,455,791 | 5,830,485,264 | 0.2338 | | |
| 2005 | 1,314,424,440 | 17,069,623,455 | 732,287,622 | 16,337,335,833 | 5,445,778,611 | 0.2375 | | |
| 2004 | 1,306,536,621 | 16,262,511,999 | 639,537,520 | 15,622,974,479 | 5,207,658,160 | 0.2305 | | |

(1) Included assessed values from property classes of agriculture, exempt, utility and other as defined by the County Auditor's office.

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

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

(4) Assessed value is one third the true tax value.

Source: Hamilton County Auditor's Office - Total True and Assessed 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.

HAMILTON COUNTY
Direct and Overlapping Property Tax Rates
Last Ten Years

| | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 |
|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| County Direct Rates | | | | | | | | | | |
| General | \$ 0.1830 | \$ 0.1779 | \$ 0.1712 | \$ 0.1648 | \$ 0.1529 | \$ 0.1136 | \$ 0.1147 | \$ 0.1200 | \$ 0.1167 | \$ 0.1184 |
| 2008 1st Mortgage Bond | 0.0245 | - | - | - | - | - | - | - | - | - |
| Property Reassessment | - | - | - | - | 0.0027 | 0.0021 | 0.0022 | 0.0024 | 0.0031 | 0.0030 |
| Property Reassessment - 2015 | 0.0020 | 0.0019 | 0.0019 | 0.0004 | 0.0010 | 0.0008 | 0.0009 | 0.0010 | 0.0010 | 0.0011 |
| 2002 Animal Control Bond | 0.0011 | 0.0010 | 0.0011 | 0.0158 | 0.0159 | - | - | 0.0039 | 0.0091 | - |
| Debt Service | - | 0.0161 | 0.0080 | 0.0158 | 0.0141 | - | - | 0.0141 | 0.0154 | 0.0174 |
| Lease Rental Payment | 0.0188 | 0.0143 | 0.0161 | 0.0130 | 0.0141 | 0.0113 | 0.0127 | 0.0141 | 0.0154 | - |
| Cumulative Courthouse | 0.0026 | 0.0026 | 0.0026 | 0.0026 | 0.0022 | 0.0022 | 0.0023 | 0.0027 | 0.0029 | - |
| County Major Bridge | 0.0158 | 0.0150 | 0.0158 | 0.0158 | 0.0158 | 0.0158 | 0.0158 | 0.0172 | 0.0172 | 0.0172 |
| Health | 0.0072 | 0.0061 | 0.0050 | 0.0058 | 0.0041 | 0.0057 | 0.0073 | 0.0039 | 0.0054 | 0.0054 |
| Jail Lease Rental | 0.0004 | 0.0067 | 0.0067 | 0.0065 | 0.0068 | 0.0053 | 0.0059 | 0.0066 | 0.0071 | 0.0081 |
| Juvenile Detention Lease | 0.0127 | - | - | - | - | - | - | - | - | - |
| Cum Bridge Bldg. | - | - | - | - | - | - | - | - | - | 0.0030 |
| Jail Bond | - | 0.0130 | 0.0130 | 0.0097 | 0.0161 | 0.0094 | 0.0087 | 0.0076 | - | - |
| Park and Recreation | 0.0185 | 0.0159 | 0.0152 | 0.0164 | 0.0159 | 0.0114 | 0.0123 | 0.0084 | 0.0106 | 0.0108 |
| 2002 Park Bond | - | 0.0027 | 0.0021 | 0.0020 | 0.0018 | 0.0016 | 0.0018 | 0.0020 | 0.0022 | 0.0018 |
| 2004 Park Bond #2 | - | 0.0019 | 0.0024 | 0.0038 | - | - | 0.0018 | 0.0012 | 0.0030 | - |
| 2011 Park Dist Refunding | 0.0021 | - | - | - | - | - | - | - | - | - |
| 2009 Park Bond Debt Service | 0.0029 | - | - | - | - | - | - | - | - | - |
| Cumulative Capital Development | 0.0158 | 0.0150 | 0.0158 | 0.0158 | 0.0158 | 0.0158 | 0.0158 | 0.0172 | 0.0172 | 0.0172 |
| County Redevelopment TIF | - | - | - | - | 0.0102 | 0.0085 | 0.0070 | 0.0072 | 0.0058 | 0.0059 |
| Welfare | - | - | - | - | - | 0.0096 | 0.0099 | 0.0184 | 0.0208 | 0.0212 |
| Total Direct Rate | \$ 0.3074 | \$ 0.2901 | \$ 0.2769 | \$ 0.2724 | \$ 0.2753 | \$ 0.2131 | \$ 0.2191 | \$ 0.2338 | \$ 0.2375 | \$ 0.2305 |
| Solid Waste | 0.0033 | 0.0032 | 0.0030 | 0.0030 | 0.0029 | 0.0023 | 0.0024 | 0.0027 | 0.0028 | 0.0029 |
| City Rates | | | | | | | | | | |
| Noblesville | 1.1534 | 1.1502 | 1.0521 | 1.0276 | 1.0615 | 0.7814 | 0.7670 | 0.8189 | 0.7770 | 0.7571 |
| Carmel | 0.7007 | 0.6788 | 0.6664 | 0.6664 | 0.6664 | 0.5033 | 0.4329 | 0.5282 | 0.5299 | 0.5284 |
| Westfield (1) | 0.8424 | 0.7599 | 0.7621 | 0.6606 | 0.6606 | 0.3700 | - | - | - | - |
| Town Rates | .6398 - 1.5061 | .5597 - 1.6837 | .5022 - 1.4028 | .5070 - 1.3685 | .4562 - 1.3543 | .3376 - 1.0534 | .3234 - .5947 | 3592 - 1.2419 | 35920 - 1.2238 | 3440 - 1.1482 |
| Township Rates | .1042 - .3641 | .1041 - .3363 | .0841 - .3287 | .0663 - .2378 | .0722 - .3079 | .0503 - .2547 | .0478 - .2627 | .0652 - .2761 | .0597 - .2838 | .0037 - .1381 |
| Library Rates | .0486 - .0960 | .0439 - .1034 | .04360 - .09910 | .0350 - .0823 | .0365 - .1040 | .040 - .0606 | .0405 - .0742 | .052 - .0840 | .0332 - .0716 | .0322 - .0717 |
| School Districts | .8591 - 1.4584 | .7900 - 1.8900 | .8990 - 1.8295 | .6460 - 1.4890 | .6373 - 1.4890 | 1.1895 - 1.8799 | 1.1519 - 1.9161 | 1.2601 - 2.1189 | 1.2103 - 2.0869 | 1.1548 - 2.0100 |

(1) Westfield became a City in 2006; in prior years their rate was included in the Town data.

HAMILTON COUNTY
Principal Taxpayers
Current and Nine Years Ago

| Taxpayer | 2013 | | 2004 | |
|---|-------------------------|---|------------------------|---|
| | Taxable Assessed Value | Percent of Total County Assessed Value* | Taxable Assessed Value | Percent of Total County Assessed Value* |
| Duke Realty/Duke Weeks Realty LP | \$ 180,466,640 | 1.05% | \$ 132,001,050 | 0.84% |
| IU Health North (formerly Clarian Health North LLC) | 149,243,100 | 0.86% | | |
| Duke Energy, formerly PSI Energy | 146,323,070 | 0.85% | 221,036,150 | 1.41% |
| Sallie Mae Inc./RE Services LLC | 89,197,100 | 0.52% | 40,280,800 | 0.26% |
| Washington National Life Insurance | 87,934,160 | 0.51% | 100,523,750 | 0.64% |
| Clay Terrace Partners LLC | 78,758,740 | 0.46% | | |
| Hamilton Town Center | 77,097,400 | 0.45% | | |
| Pedcor Property Acquisition LLC | 72,743,355 | 0.42% | | |
| Regency Windsor Sunblest II/Woods of Britton Sunblest | 63,857,320 | 0.37% | 69,298,610 | 0.44% |
| MSI Crosspoint Indianapolis Grocery/Marsh/JL Capital | 54,906,433 | 0.32% | 43,370,710 | 0.28% |
| Conseco/Bankers National Life | | | 83,461,030 | 0.53% |
| Thomson Consumer Electronics | | | 42,952,200 | 0.27% |
| Wal Mart Stores | | | 26,422,900 | 0.17% |
| AML at Conner Farms, LP/Landmark on Spring Mill | | | 43,724,950 | 0.28% |
| Totals | \$ 1,000,527,318 | 5.80% | \$ 803,072,150 | 5.14% |

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

| | <u>Total Taxes Levied for Current Fiscal Year</u> | <u>Current Year Taxes Collected</u> | <u>Percentage of Levy</u> | <u>Collections for Subsequent Years</u> | <u>Total Taxes Collected</u> | <u>Percentage of Levy</u> |
|------|---|-------------------------------------|---------------------------|---|------------------------------|---------------------------|
| 2013 | 49,480,559 | 47,333,775 | 95.66% | 1,537,110 | 48,870,885 | 98.77% |
| 2012 | 47,996,414 | 45,822,494 | 95.47% | 1,737,798 | 47,560,292 | 99.09% |
| 2011 | 46,057,151 | 43,256,963 | 93.92% | 2,258,351 | 45,515,314 | 98.82% |
| 2010 | 47,474,576 | 42,622,923 | 89.78% | 2,448,403 | 45,071,326 | 94.94% |
| 2009 | 47,951,250 | 42,686,876 | 89.02% | 2,705,334 | 45,392,210 | 94.66% |
| 2008 | 45,883,049 | 41,903,618 | 91.33% | 1,530,658 | 43,434,276 | 94.66% |
| 2007 | 44,346,099 | 41,513,308 | 93.61% | 1,123,073 | 42,636,381 | 96.14% |
| 2006 | 40,087,080 | 37,584,521 | 93.76% | 1,059,903 | 38,644,424 | 96.40% |
| 2005 | 37,956,600 | 36,911,614 | 97.25% | 1,044,986 | 37,956,600 | 100.00% |
| 2004 | 34,729,874 | 33,494,842 | 96.44% | 1,235,032 | 34,729,874 | 100.00% |

Source: Hamilton County Auditor's Office

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

| Fiscal Year | Governmental Activities | | | | | | | | | |
|-------------|----------------------------|--------------|--------------------------|---------------|-----------------------|---------------|-------------------------|-------------------------------|--|------------------------------|
| | Property Tax | | | | | Revenue Bonds | | | | |
| | Building Corporation Bonds | Park Bonds | General Obligation Bonds | COIT Bonds | Tax Incremental Bonds | Revenue Bonds | Bond Anticipation Notes | Total Governmental Activities | Percentage of Personal Income ¹ | Debt Per Capita ¹ |
| 2013 | \$ 58,787,202 | \$ 2,980,000 | \$ 46,085,000 | \$ 22,570,000 | \$ 62,115,000 | \$ 3,190,000 | - | \$ 195,727,202 | 1.29% | 660 |
| 2012 | 64,917,202 | 3,750,000 | 1,480,000 | 26,125,000 | 64,410,000 | 3,330,000 | - | 164,012,202 | 1.12% | 579 |
| 2011 | 72,082,202 | 4,515,000 | 1,605,000 | 29,510,000 | 61,475,000 | 3,395,000 | - | 172,582,202 | 1.36% | 624 |
| 2010 | 77,942,202 | 5,165,000 | 1,725,000 | 33,310,000 | 46,565,000 | - | 9,660,000 | 174,367,202 | 1.39% | 635 |
| 2009 | 83,607,202 | 5,840,000 | 1,845,000 | 37,510,000 | 42,910,000 | - | - | 171,712,202 | 1.30% | 615 |
| 2008 | 87,972,202 | 3,910,000 | 2,395,000 | 41,535,000 | 46,905,000 | - | - | 182,717,202 | 1.46% | 677 |
| 2007 | 50,507,202 | 4,120,000 | 3,360,000 | 45,395,000 | 47,810,000 | - | 28,200,000 | 179,392,202 | 1.56% | 686 |
| 2006 | 54,012,202 | 4,715,000 | 5,500,000 | 49,460,000 | 48,680,000 | - | 11,600,000 | 173,967,202 | 1.63% | 696 |
| 2005 | 56,857,202 | 5,290,000 | 7,565,000 | 54,550,000 | 30,810,000 | - | - | 155,072,202 | 1.55% | 644 |
| 2004 | 59,797,202 | 5,830,000 | 9,510,000 | 56,975,000 | 19,940,000 | - | - | 152,052,202 | 1.65% | 661 |

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 | | Less Debt Service Funds | | Net Bonded Debt | | Ratio of Net Bonded Debt to Assessed Value | | Net Bonded Debt Per Capita | | |
|------|----------------------------|------------|---------------------|-----------|--------------------------|------------|-------------------------|-------------|-----------------|-----------|--|-------------|----------------------------|-------|-----|
| | | | | | | | | | | | | | | | |
| 2013 | \$ | 58,787,202 | \$ | 2,980,000 | \$ | 46,085,000 | \$ | 107,852,202 | \$ | 3,948,035 | \$ | 103,904,167 | | 1.81% | 350 |
| 2012 | | 64,917,202 | | 3,750,000 | | 1,480,000 | | 70,147,202 | | 3,555,796 | | 66,591,406 | | 1.14% | 235 |
| 2011 | | 72,082,202 | | 4,515,000 | | 1,605,000 | | 78,202,202 | | 4,892,337 | | 73,309,865 | | 1.24% | 265 |
| 2010 | | 77,942,202 | | 5,165,000 | | 1,725,000 | | 84,832,202 | | 6,586,368 | | 78,245,834 | | 1.33% | 285 |
| 2009 | | 83,607,202 | | 5,840,000 | | 1,845,000 | | 91,292,202 | | 7,409,475 | | 83,882,727 | | 1.43% | 300 |
| 2008 | | 87,792,202 | | 3,910,000 | | 2,395,000 | | 94,097,202 | | 5,904,734 | | 88,192,468 | | 1.21% | 328 |
| 2007 | | 50,507,202 | | 4,120,000 | | 3,360,000 | | 57,987,202 | | 3,651,778 | | 54,335,424 | | 0.80% | 208 |
| 2006 | | 54,012,202 | | 4,715,000 | | 5,500,000 | | 64,227,202 | | 4,423,834 | | 59,803,368 | | 1.03% | 238 |
| 2005 | | 56,857,202 | | 5,290,000 | | 7,565,000 | | 69,712,202 | | 5,058,841 | | 64,653,361 | | 1.19% | 269 |
| 2004 | | 59,797,202 | | 5,830,000 | | 9,510,000 | | 75,137,202 | | 5,729,972 | | 69,407,230 | | 1.33% | 302 |

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, 2012 is not reflected on the computation of legal debt margin. Building Corporation Bonds were issued as lease rental obligations which are exempt from the 2% limitation. The Park District has its own 2% capacity separate from the County.

HAMILTON COUNTY
Direct and Overlapping Debt

| | Debt Outstanding | Percentage Applicable to County ^a | Amount of Direct and Overlapping Debt |
|--|---------------------|--|--|
| Direct Debt | | | |
| Hamilton County | \$ 195,727,202 | 100.0% | \$ 195,727,202 (1) |
| Total Direct Debt | \$ 195,727,202 | | \$ 195,727,202 |
| Overlapping Debt: | | | |
| Tax Supported Debt: | | | |
| City of Carmel | 453,542,030 | 100.0% | 453,542,030 |
| City of Noblesville | 190,409,986 | 100.0% | 190,409,986 |
| City of Westfield | 21,786,000 | 100.0% | 21,786,000 |
| Town of Atlanta | 134,270 | 100.0% | 134,270 |
| Town of Cicero | 164,396 | 100.0% | 164,396 |
| Town of Fishers | 154,097,305 | 100.0% | 154,097,305 |
| Town of Sheridan | 460,016 | 100.0% | 460,016 |
| Carmel Clay School Corporation | 153,345,000 | 100.0% | 153,345,000 |
| Hamilton Heights School Corporation | 16,145,700 | 100.0% | 16,145,700 |
| Hamilton Southeastern School Corporation | 318,074,314 | 100.0% | 318,074,314 |
| Noblesville Schools | 178,561,352 | 100.0% | 178,561,352 |
| Sheridan Community Schools | 27,193,463 | 64.81% (2) | 17,625,332 |
| Westfield Washington School Corporation | 183,100,000 | 100.0% | 183,100,000 |
| Carmel Clay Public Library | 10,560,000 | 100.0% | 10,560,000 |
| Hamilton East Public Library | 19,020,000 | 100.0% | 19,020,000 |
| Hamilton North Public Library | 1,285,000 | 100.0% | 1,285,000 |
| Sheridan Public Library | 1,475,000 | 100.0% | 1,475,000 |
| Westfield Washington Public Library | 2,675,000 | 100.0% | 2,675,000 |
| Clay Township | 42,425,000 | 100.0% | 42,425,000 |
| Delaware Township | 2,135,000 | 100.0% | 2,135,000 |
| Jackson Township | 668,988 | 100.0% | 668,988 |
| Wayne Township | 24,000 | 100.0% | 24,000 |
| White River Township | 895,000 | 100.0% | 895,000 |
| Total Tax Supported Debt | \$ 1,778,176,820 | | \$ 1,768,608,689 |

HAMILTON COUNTY
Direct and Overlapping Debt

| | | | |
|--|-------------------------|--------|-------------------------|
| Overlapping Debt (continued): | | | |
| Revenue-Supported Debt | | | |
| City of Carmel | 134,861,113 | 100.0% | 134,861,113 |
| City of Noblesville | 45,085,000 | 100.0% | 45,085,000 |
| City of Westfield | 39,855,665 | 100.0% | 39,855,665 |
| Town of Arcadia | 854,243 | 100.0% | 854,243 |
| Town of Atlanta | 581,000 | 100.0% | 581,000 |
| Town of Cicero | 3,210,000 | 100.0% | 3,210,000 |
| Town of Fishers | 4,075,000 | 100.0% | 4,075,000 |
| Town of Sheridan | 6,170,625 | 100.0% | 6,170,625 |
| Total Revenue Supported Debt | \$ 234,692,646 | | \$ 234,692,646 |
| Subtotal Overlapping Debt | \$ 2,012,869,466 | | \$ 2,003,301,335 |
| Total Direct and Overlapping Debt | \$ 2,208,596,668 | | \$ 2,199,028,537 |

- (1) Includes \$62,115,000 of outstanding principal for bond issues secured by TIF Revenues only.
- (2) Approximately 65% of Sheridan Community Schools' net assessed value is located in Sheridan Town and Adams Township taxing districts in Hamilton County. The remaining 35% of net assessed value is located in Marion Township taxing district in Boone County.

Source: Hamilton County Auditors Office

Notes: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Hamilton County. This process recognizes that, when considering the County's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident - and therefore responsible for repaying the debt - of each overlapping government.

^a For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value which is within the County's boundaries and dividing it by each unit's total taxable assessed value using the 2012 payable 2013 assessed valuation of the respective taxing units.

HAMILTON COUNTY
Legal Debt Margin

Legal Debt Margin Calculation for Fiscal Year 2013

| | | |
|---|----|--------------------------|
| True Tax Value | \$ | 17,264,169,509 |
| Divide by 3 to arrive at Assessed value | | <u>3</u> |
| Assessed value | \$ | 5,754,723,170 |
| Debt Limit (2% of assessed value) | | 115,094,463 |
| Debt applicable to unit | | <u>53,580,000</u> |
| Legal debt margin | \$ | <u><u>61,514,463</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 |
|------|----------------|------------------------------------|-------------------|--|
| 2013 | \$ 115,094,463 | \$ 53,580,000 | \$ 61,514,463 | 46.55% |
| 2012 | 116,707,182 | 35,945,000 | 80,762,182 | 30.80% |
| 2011 | 117,960,061 | 40,080,000 | 77,880,061 | 33.98% |
| 2010 | 117,747,613 | 44,935,000 | 72,812,613 | 38.16% |
| 2009 | 116,996,710 | 51,740,000 | 65,256,710 | 44.22% |
| 2008 | 145,983,082 | 56,880,000 | 89,103,082 | 38.96% |
| 2007 | 135,308,554 | 90,450,000 | 44,858,554 | 66.85% |
| 2006 | 116,609,705 | 80,585,000 | 36,024,705 | 69.11% |
| 2005 | 108,915,572 | 76,485,000 | 32,430,572 | 70.22% |
| 2004 | 104,153,163 | 47,095,000 | 57,058,163 | 45.22% |

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

HAMILTON COUNTY

Governmental Activities Pledged Revenue Coverage
Last Ten Years

| Year | County Option Income Tax | | | | Tax Increment Bonds | | | |
|------|--------------------------|--------------|--------------|----------|---------------------|--------------|--------------|----------|
| | COIT Revenue | Debt Service | | Coverage | Tax Increment | Debt Service | | Coverage |
| | | Principal | Interest | | | Principal | Interest | |
| 2013 | \$ 31,362,562 | \$ 3,555,000 | \$ 1,250,065 | 6.53 | \$ 8,332,524 | \$ 2,285,000 | \$ 2,923,100 | 1.60 |
| 2012 | 33,569,603 | 3,385,000 | 1,421,440 | 6.98 | 7,511,380 | 2,055,000 | 2,609,726 | 1.61 |
| 2011 | 25,132,639 | 3,300,000 | 1,503,940 | 5.23 | 9,014,838 | 1,985,000 | 2,090,418 | 2.21 |
| 2010 | 29,955,394 | 4,295,000 | 1,691,090 | 5.00 | 6,876,680 | 1,500,000 | 2,047,997 | 1.94 |
| 2009 | 31,660,027 | 4,105,000 | 1,868,090 | 5.30 | 7,257,693 | 1,965,000 | 2,211,140 | 1.74 |
| 2008 | 30,227,493 | 3,945,000 | 2,037,865 | 5.05 | 7,959,641 | 915,000 | 2,250,241 | 2.51 |
| 2007 | 28,302,438 | 2,965,000 | 2,177,740 | 5.50 | 6,277,497 | 890,000 | 1,372,894 | 2.77 |
| 2006 | 26,427,067 | 3,415,000 | 2,317,180 | 4.61 | 4,687,957 | 800,000 | 1,435,893 | 2.10 |
| 2005 | 33,798,846 | 2,930,000 | 524,509 | 9.78 | 5,069,496 | 250,000 | 852,821 | 4.60 |
| 2004 | 25,068,745 | 850,000 | 328,910 | 21.26 | 4,599,730 | 160,000 | 795,323 | 4.81 |

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

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

| Year | Net Operating Revenue | | Operating Expenses (A) | | Net Revenue Available for Debt Service | | Debt Service Requirements | | | Coverage | |
|------|-----------------------|----|------------------------|----|--|----|---------------------------|--------------|-------|-----------|------|
| | Revenue | | Expenses (A) | | Debt Service | | Principal | Interest | Total | | |
| 2013 | \$ 434,284,519 | \$ | 398,386,046 | \$ | 35,898,473 | \$ | 3,536,030 | \$ 1,553,893 | \$ | 5,089,923 | 7.05 |
| 2012 | 354,958,084 | | 330,703,240 | | 24,254,844 | | 2,835,607 | 1,215,742 | | 4,051,349 | 5.99 |
| 2011 | 188,021,203 | | 172,371,042 | | 15,650,161 | | 2,585,849 | 2,240,370 | | 4,826,219 | 3.24 |
| 2010 | 138,246,885 | | 124,324,920 | | 13,921,965 | | 1,865,000 | 2,781,765 | | 4,646,765 | 3.00 |
| 2009 | 137,073,497 | | 123,725,195 | | 13,348,302 | | 2,095,000 | 2,854,475 | | 4,949,475 | 2.70 |
| 2008 | 138,554,069 | | 131,347,910 | | 7,206,159 | | 2,020,000 | 2,922,075 | | 4,942,075 | 1.46 |
| 2007 | 128,470,518 | | 121,658,487 | | 6,812,031 | | 1,855,000 | 2,983,820 | | 4,838,820 | 1.41 |
| 2006 | 128,303,583 | | 114,667,672 | | 13,635,911 | | 1,805,000 | 2,364,942 | | 4,169,942 | 3.27 |
| 2005 | 118,820,212 | | 108,960,503 | | 9,859,709 | | 1,235,000 | 3,161,931 | | 4,396,931 | 2.24 |
| 2004 | 110,545,926 | | 98,555,799 | | 11,990,127 | | 1,575,000 | 2,659,632 | | 4,234,632 | 2.83 |

(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 |
|------|-------------------------|--------------------------------|---------------------------------|--|---|
| 2013 | 296,693 | 59,028 | 5.80% | \$ 15,225.5 | \$ 53,762 |
| 2012 | 283,201 | 57,701 | 6.30% | 14,656.3 | 51,824 |
| 2011 | 276,390 | 55,794 | 6.10% | 12,723.0 | 48,692 |
| 2010 | 274,569 | 57,023 | 7.00% | 12,508.3 | 45,556 |
| 2009 | 279,287 | 52,099 | 6.50% | 13,253.8 | 47,456 |
| 2008 | 269,785 | 50,515 | 3.80% | 12,512.1 | 46,378 |
| 2007 | 261,661 | 48,876 | 3.00% | 11,509.4 | 45,676 |
| 2006 | 250,979 | 47,184 | 3.20% | 10,684.7 | 44,354 |
| 2005 | 240,732 | 45,060 | 3.40% | 9,989.5 | 43,701 |
| 2004 | 230,064 | 42,818 | 3.00% | 9,233.0 | 41,786 |

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 | 2013 | | | 2004 | | |
|--|--------------|------|---------------------------------------|--------------|------|---------------------------------------|
| | Employees | Rank | Percentage of Total County Employment | Employees | Rank | Percentage of Total County Employment |
| CNO Financial Group, Inc. (formerly Conseco, Inc.) | 1,750 | 1 | 1.54% | 1,800 | 2 | 1.78% |
| Sallie Mae Loan Service | 1,700 | 2 | 1.49% | 2,200 | 1 | 2.17% |
| Liberty Mutual Insurance | 1,200 | 3 | 1.05% | | | |
| The Capital Group | 1,000 | 4 | 0.88% | | | |
| Resort Condo International | 877 | 5 | 0.77% | 900 | 4 | 0.89% |
| Firestone | 825 | 6 | 0.72% | 600 | 8 | 0.59% |
| SMC Corporation of America | 680 | 7 | 0.60% | | | |
| Midwest ISO | 600 | 8 | 0.53% | | | |
| IN Mills & Mfg | 525 | 9 | 0.46% | | | |
| Marsh Supermarkets, Inc. | 525 | 10 | 0.46% | 600 | 7 | 0.59% |
| Roche Diagnostics | | | | 650 | 6 | 0.64% |
| Thomson Consumer Electronics | | | | 1,350 | 3 | 1.33% |
| Banc One Consumer Financial | | | | 725 | 5 | 0.72% |
| Charles Schwab & Co. | | | | 550 | 9 | 0.54% |
| Irwin Mortgage Company | | | | 525 | 10 | 0.52% |
| Total | <u>9,682</u> | | <u>8.50%</u> | <u>9,900</u> | | <u>9.77%</u> |

Source: Hamilton County Alliance, Indiana Business Research Center

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

HAMILTON COUNTY

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

| | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 |
|-------------------------------|------------|--------------|--------------|------------|------------|------------|------------|------------|------------|------------|
| General Government | 546 | 526 | 475 | 448 | 492 | 439 | 420 | 440 | 420 | 403 |
| Public Safety | | | | | | | | | | |
| Sheriff | | | | | | | | | | |
| Officers | 185 | 183 | 180 | 222 | 222 | 236 | 226 | 212 | 164 | 146 |
| Reserves (Volunteers) | 37 | 20 | 20 | 26 | 28 | 29 | 8 | 31 | 30 | 30 |
| Highway | 40 | 38 | 41 | 44 | 46 | 45 | 45 | 49 | 52 | 52 |
| Health Department | 20 | 19 | 19 | 21 | 28 | 28 | 25 | 25 | 24 | 24 |
| Culture and Recreation | 12 | 14 | 14 | 15 | 18 | 19 | 18 | 17 | 17 | 16 |
| County Total | <u>840</u> | <u>800</u> | <u>749</u> | <u>776</u> | <u>834</u> | <u>796</u> | <u>742</u> | <u>774</u> | <u>707</u> | <u>671</u> |
| Component Unit | | | | | | | | | | |
| Riverview Hospital | <u>975</u> | <u>1,021</u> | <u>1,000</u> | <u>900</u> | <u>909</u> | <u>692</u> | <u>651</u> | <u>696</u> | <u>647</u> | <u>608</u> |

Source: Hamilton County Auditor's Office

HAMILTON COUNTY

Operating Indicators by Function/Program
Last Ten Fiscal Years

| | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 |
|---|---------|---------|--------------|--------------|------------|--------------|---------------|--------------|--------------|--------------|
| General Government | | | | | | | | | | |
| Building Permits Issued ^{1,2} | | | | | | | | | | |
| Residential (Single/Multi Families) | 9 | 11 | 8 | 11 | 14 | 33 | 87 | 76 | 95 | 94 |
| Commercial | 1 | 1 | 2 | 3 | 1 | 18 | 13 | 4 | 7 | 8 |
| Estimated Property Value of Building Permits Issued | 961,100 | 888,500 | \$ 1,615,200 | \$ 1,417,600 | \$ 754,500 | \$ 7,788,700 | \$ 10,941,900 | \$ 1,719,000 | \$ 4,721,900 | \$ 6,709,200 |
| Building Inspections Conducted | 389 | 384 | 440 | 623 | 568 | 1,287 | 1,751 | 2,089 | 1,881 | 1,672 |
| Public Safety | | | | | | | | | | |
| Sheriff: | | | | | | | | | | |
| Physical Arrests | 1,085 | 761 | 1,169 | 1,250 | 1,355 | 1,335 | 1,274 | 959 | 797 | 608 |
| Parking Violations | - | 14 | - | 1 | 4 | 5 | 2 | 6 | 12 | 1 |
| Traffic Violations | 3,340 | 3,671 | 4,292 | 4,215 | 6,929 | 4,620 | 3,463 | 3,868 | 3,648 | 3,786 |
| Highway and Streets | | | | | | | | | | |
| Street Resurfacing (miles) ³ | 50 | 63 | 53 | 79 | 56 | 75 | 105 | 86 | 99 | 113 |
| Potholes Repaired (tons) | 3,269 | 3,200 | 4,851 | 3,637 | 3,240 | 4,556 | 1,540 | 1,139 | 1,296 | 825 |

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 nine years.

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

| | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 |
|-------------------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Public Safety | | | | | | | | | | |
| Station /Adult Jail | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Jail Annex (Investigations) | 1 | 1 | 1 | 1 | 1 | - | - | - | - | - |
| Juvenile Services Center | 1 | 1 | 1 | 1 | 1 | 1 | 1 | - | - | - |
| Juvenile Detention Center | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Community Corrections Work Release | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Other Public Works | | | | | | | | | | |
| Highway/Streets(miles) ¹ | 597.9 | 599.0 | 604.4 | 629.1 | 688.1 | 686.9 | 689.9 | 691.5 | 740.2 | 766.8 |
| Street Lights | 8 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 5 | 5 |
| Traffic Signals | 32 | 31 | 31 | 31 | 32 | 30 | 30 | 22 | 23 | 22 |
| Health and Welfare | | | | | | | | | | |
| Health Department ² | 1 | 1 | 1 | 1 | - | - | - | - | - | - |
| Parks and Recreation | | | | | | | | | | |
| Number of County Parks ³ | 66 | 65 | 61 | 61 | 62 | 62 | 59 | 59 | 52 | 52 |
| Acreage | 3,270.55 | 3,209.11 | 3,807.70 | 3,807.70 | 2,806.55 | 2,824.75 | 2,052.46 | 2,502.46 | 2,336.74 | 2,336.74 |
| Golf Courses | | | | | | | | | | |
| Public | 14 | 14 | 14 | 14 | 14 | 14 | 17 | 17 | 17 | 17 |
| Private | 6 | 6 | 6 | 6 | 7 | 8 | 7 | 7 | 7 | 7 |
| Swimming Pools | | | | | | | | | | |
| Public | 3 | 2 | 2 | 2 | 4 | 4 | 5 | 6 | 6 | 6 |
| Private (semi-private) | 11 | 7 | 7 | 7 | 237 | 237 | 170 | 170 | 170 | 147 |
| Public Beaches | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Riverview Hospital | | | | | | | | | | |
| | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |

¹ Unable to distinguish between highway and streets.

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